



ANNUAL BUDGET 2023



MONTGOMERY TOWNSHIP
MONTGOMERY COUNTY, PENNSYLVANIA



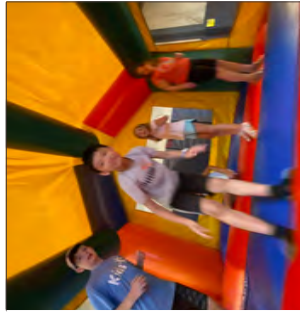
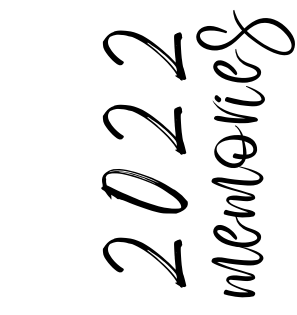
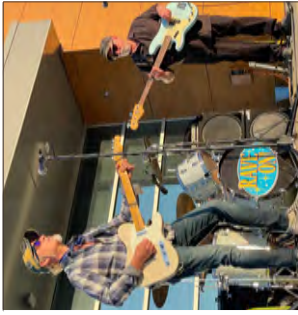
Montgomery Township

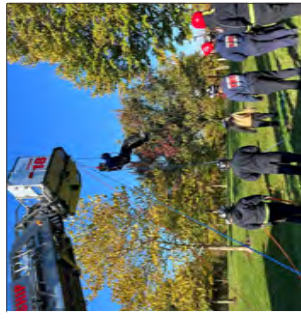




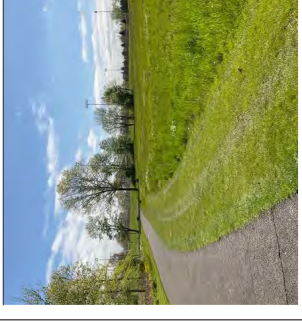
2022
memories







2022 memories





2022 memories

Recycling Day
Anything with a Plug™

at William F. Maule Park at
1100 N. 1st St. in North Wilkesboro, NC 28659

April 22, 2022
9:00 a.m. to 12:00 p.m.

Recycling Day is a free event for residents of North Wilkesboro, NC. It is a great opportunity to recycle your old appliances and electronics. Recycling Day is held at William F. Maule Park, 1100 N. 1st St., North Wilkesboro, NC 28659. Recycling Day is held on April 22, 2022, from 9:00 a.m. to 12:00 p.m. Recycling Day is a free event for residents of North Wilkesboro, NC. It is a great opportunity to recycle your old appliances and electronics. Recycling Day is held at William F. Maule Park, 1100 N. 1st St., North Wilkesboro, NC 28659. Recycling Day is held on April 22, 2022, from 9:00 a.m. to 12:00 p.m.

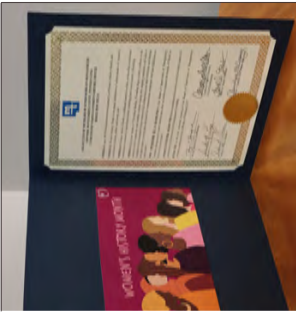


TABLE OF CONTENTS

Montgomery Township

Principal Officials	1
Welcome Letter from Township Manager	2
Mission Statement	3
Map	4
Our Community	5
Our History	6
Community Facts	7
Comprehensive Plan	9
Awards and Accreditations	10
Challenges for 2023	11
Community Commitments	13
2023 Goals	19
Organizational Chart	20
Position Count	21
Board of Supervisors	23

TABLE OF CONTENTS

Montgomery Township Continued

Township Manager Biography	29
Administration Department	30
Community Center and Recreation	31
Finance Department	33
Fire Services Department	35
Information Technology Department	38
Planning and Zoning Department	40
Police Department	43
Public Works Department	51
Boards and Commisions	53

Budget

Message From The Finance Director	69
Reader's Guide	70
2023 Budget Timeline	74
Fund Accounting	75

TABLE OF CONTENTS

Budget Continued

Budget Overview	79
How To Read A Line-Item Budget	83
Management Memo	84
General Fund	92
Fire Protection Fund	103
Parks and Recreation Fund	107
Street Light Fund	110
Recreation Center Fund	113
Debt Service Fund	117
Capital Reserve Fund	120
Park Development Fund	125
Liquid Fuels Fund	127
Environmental Fund	130
Replacement Tree Fund	133
Autumn Festival Fund	136
Restoration Fund	138

TABLE OF CONTENTS

Revenue

Revenue Sources	140
Real Estate Tax	142
Assessed Value History	143
2022 Tax Increase Notice	144
Where Tax Dollars Go	145
Tax Levy Summary	146
Millage History	147
Real Estate Tax Revenue By Fund	148
Real Estate Neighborhood Comparisons	149
Real Estate County Comparisons	150
Act 511 Taxation	151
Earned Income Tax	152
Local Services Tax	154
Business Privilege and Mercantile Tax	156
Real Estate Transfer Tax	158

TABLE OF CONTENTS

Debt

General Obligation Bonds, Series of 2021 (Infrastructure)	160
--	-----

General Obligation Bonds, Series of 2021 (Community Recreation Center)	162
---	-----

Debt Service and Limitations	164
------------------------------	-----

Consolidated Statement	165
-------------------------------	-----

Capital Investment Plan

2022 Capital Investment Highlight	167
-----------------------------------	-----

Purpose of a Capital Investment Plan	168
--------------------------------------	-----

Capital Investment Plan Budget	174
--------------------------------	-----

Capital Investment Detail	193
---------------------------	-----

Appendix

Basis of Accounting and Budgeting	251
-----------------------------------	-----

Ordinances Adopting in 2022	252
-----------------------------	-----

Credit Card Policy	253
--------------------	-----

Purchasing Policy	256
-------------------	-----

TABLE OF CONTENTS

Appendix Continued

Glossary	266
----------	-----

Principal Officials

BOARD OF SUPERVISORS

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

APPOINTED OFFICIALS

Carolyn McCreary, Township Manager
Sean Kilkenny, Esquire, Township Solicitor
Russell Dunlevy, P.E., Gilmore & Associates, Township Engineer

OTHER MANAGEMENT OFFICIALS

J. Scott Bendig, Chief of Police
Gregory Reiff, Director of Public Works
Floyd Shaffer, Director of Recreation and Community Center
Bruce Shoupe, Director of Planning and Zoning
Richard Grier, Director of Information Technology
Brian Shapiro, Director of Finance
William Wiegman, Director of Fire Services

OTHERS

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



TOWNSHIP MANAGER

CAROLYN MCCREARY



Hello & Welcome

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 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 ones 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.

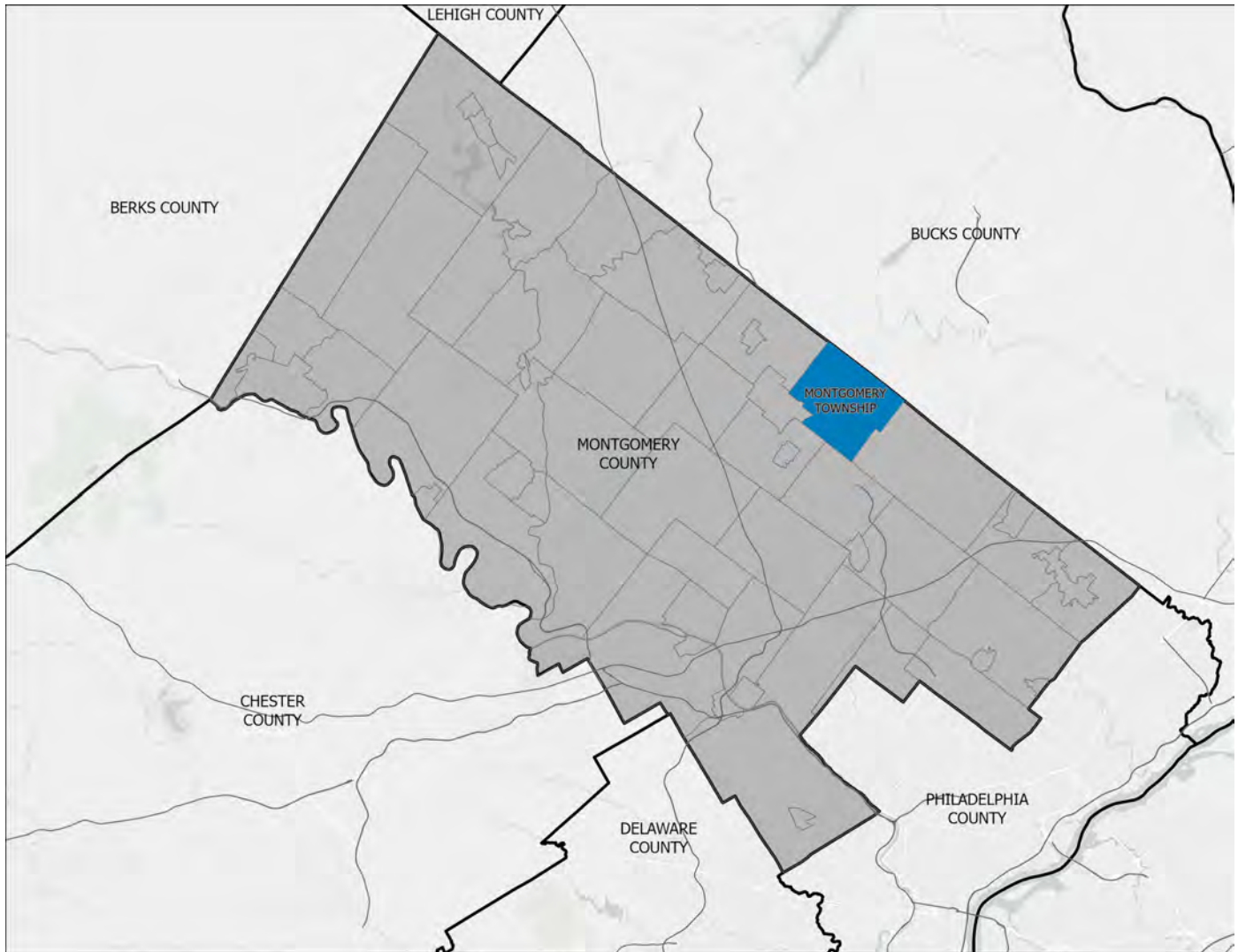
Thank you for your interest and taking the time to read this document.

THE MISSION

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

The employees and officials of Montgomery Township are committed to hard work, diligence, and effective ongoing internal and external communications to successfully carry out this mission.

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**

OUR COMMUNITY

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

Community neighborhoods 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.

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 2023 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 prior to the American Civil War with exception of 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 not as attractive. Fate would change that with the invention of the automobile. It cannot be overstated that the advancements in transportation were the catalysts integral to Montgomery Township's prosperity.

As the 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 a day depending on the time and season, cementing Montgomery Township as a vital part of the North Penn Community. Today a thriving and prosperous community with growing populations and job markets.

Community Facts

In 2019, the population of Montgomery Township was estimated at **26,044** individuals, an estimated 7% increase from the total population in 2010 and an 18% increase from the total population in 2000. The population growth experienced within Montgomery Township is generally one of the municipalities in the region seeing higher growth rates.

By the year 2040, Montgomery Township's population is projected to reach 28,418, a 7.1% growth from the 2020 estimate and a 9.12% increase from the 2019 estimate. This growth rate is generally on trend with the growth that is forecasted for the region.*



In September 2022, the median listing home price in Montgomery Township, PA was \$499.9K, trending up 11.8% year-over-year. The median listing home price per square foot was \$218. The median home sold price was \$420K.

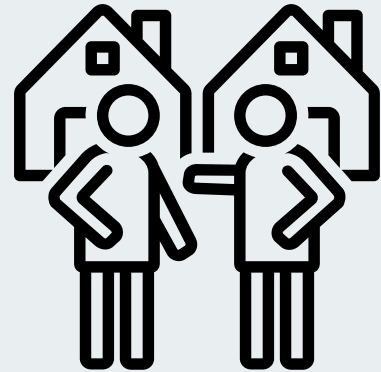
Montgomery Township has one of the highest median household incomes compared to the surrounding municipalities, however all are higher than the state and national median income. Montgomery Township comes in almost \$19,000 higher than the county and nearly \$48,000 higher than the state and national median incomes in 2019. From 2010 to 2019, the median household income in Montgomery Township increased by \$23,168, or 21.1%. This increase is relatively comparable to the surrounding area, as well as the state and nation.*



**Data is sourced from the 2022 Comprehensive Plan*

Community Facts

The largest industry residents are employed in is the educational services, and health care and social assistance industry, which employs 24% of working residents. This industry is closely followed by the professional, scientific, and management, and administrative and waste management services industry, which employs 18% of Township residents.



Top Employers		
Company	Employees	Job Sector
PDM Contractors (Philadelphia D&M)	580	Specialty Contractor
Cobham Advanced Electronic Solutions	546	Manufacturer
Fed Ex Ground	399	Package Delivery
Wegman's Food Markets	389	Grocery Store
Costco Wholesale	301	Retail
Target Corporation	270	Retail
Home Depot	234	Retail
Thales DIS USA Inc.	220	Manufacturer
Giant Food Store LLC	213	Grocery Store

Comprehensive Plan



Montgomery Township will consider the adoption of the 2022 Comprehensive Plan at the Board of Supervisors meeting scheduled for Monday, November 14, 2022.

In accordance with Sections 301.3 and 302 of the Pennsylvania Municipalities Planning Code, an electronic copy of the plan is available.

TOWNSHIP WEBSITE

www.montgomerytwp.org

GENERALINFO@MONTGOMERYTWP.ORG

AWARDS AND ACCREDITATIONS



- Tree City USA (25 years of recognition. Growth Award for 21 years.)
- Office of the State Fire Commissioner: Pennsylvania Fire Service Certification Program; expires 4/28/2024
- Certificate of Law Enforcement Accreditation; expires January 10, 2023
- Budget Award for 2021 issued in 2022
- Popular Annual Financial Report for 2020 issued in 2022
- Annual Comprehensive Financial Report 2021 issued in 2022
- AAA Bond Rating

Challenges for 2023

Aging Infrastructure

The health and safety of the community are among the highest priorities for the Township. That is why addressing the needs of aging infrastructure and allocating the appropriate funds to projects that restore our roads, refurbish our bridges, and keep our water supplies clean are imperative and are not subject to deferred maintenance and unnecessary risk. The immediate challenge is to prioritize projects and the long-term challenge is asset assessment and management.

Traffic

Montgomery Township recognizes that traffic congestion is a major concern to its residents. Many of our major arterial roads, like Route 309, are owned by the Pennsylvania Department of Transportation (PennDOT) and outside the jurisdiction of the Board of Supervisors. There are approximately 73 miles of Township-owned roads that are continually monitored and evaluated for improvements.

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.

Montgomery Township has experienced rapid suburbanization over the last three decades. As a result of this development, over 95% of the Township is considered impermeable and impacts flooding and water pollution.

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.

Challenges for 2023

Global Supply Chain Crisis

Supply chain problems started during the COVID-19 pandemic when consumers could not get the goods and services they wanted and needed in a timely manner. These delays were caused by a series of events that included shifts in demand, labor shortages, and problems with distribution. Three years after the pandemic and the world is still experiencing problems with the global supply chain. For example, it can take over 12 months for Montgomery Township to receive important equipment like police vehicles or dump trucks or parts to fix equipment at local parks. The Township must monitor the situation and strategize for ways to overcome these obstacles so that there is a minimal impact on services.

Budgetary Demands

Fiscal responsibility is essential to the longevity, and prosperity of the Township. Through thoughtful planning, the Township has cultivated financial security for Montgomery Township over the years. Contingency plans and reserves have been established to handle emergencies, natural disasters, capital projects, or other unforeseen events. 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. The challenge to surmount is how the Township continues to meet the demand for high-quality community services with a consistent assessment as a tax base.

In 2022 the Township experienced an unanticipated budgetary demand. Specifically, a Montgomery County jury decided that the Township, in 2010, did not fairly compensate a landowner during an eminent domain proceeding. As a result of the verdict, the jury awarded the plaintiff over \$5 million. The Township remitted payment and will need to adjust long-term capital expenditures accordingly. These demands, require that Montgomery Township constantly strategize for ways to monitor expenditures while preserving the high quality of life Township members deserve and expect.

COMMUNITY COMMITMENTS

MONTGOMERY
TOWNSHIP

Safety

Transparency

Economic Development

Sustainability

Service Excellence

COMMITMENT

MONTGOMERY
TOWNSHIP

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.

COMMITMENT

MONTGOMERY
TOWNSHIP

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.

COMMITMENT

MONTGOMERY
TOWNSHIP

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.

COMMITMENT

MONTGOMERY TOWNSHIP

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. Secondly, 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. Finally, the commitment to continued efforts to be transparent with financial documents.

- The Township has published two Popular Annual Financial Reports (2020 and 2021).
- In April of 2022, the Government Finance Officers Association of the United States and Canada (GFOA) gave an Award for Outstanding Achievement in Popular Annual Financial Reporting to Montgomery Township, PA for its Popular Annual Financial Report (PAFR) for the fiscal year ended December 31, 2020.
- The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for the preparation of state and local government popular reports.

COMMITMENT

MONTGOMERY
TOWNSHIP

Safety



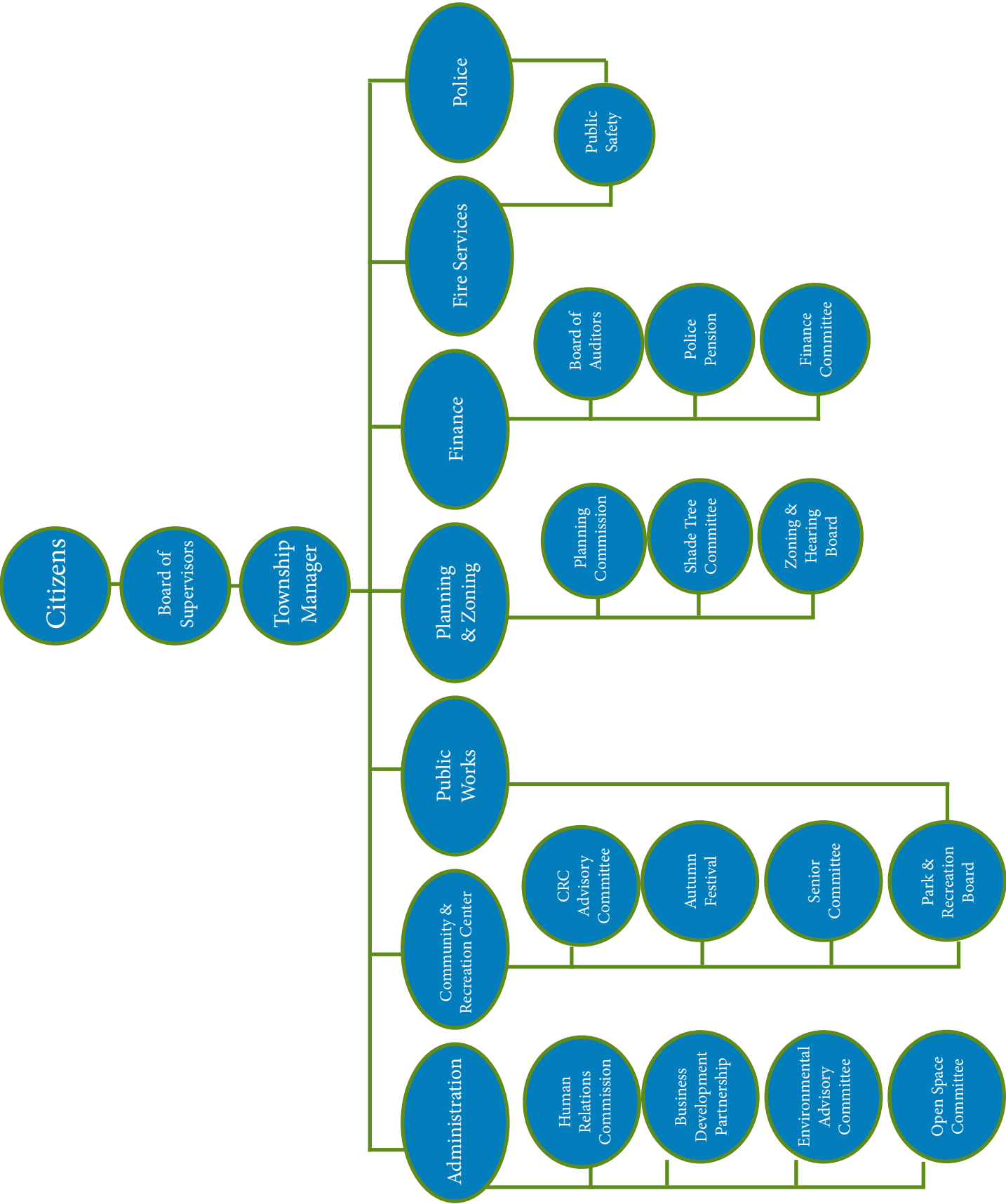
Montgomery Township has dedicated significant resources and financial support to initiatives that continue to ensure the safety of the community. The most recognizable investments have been made in Police and Fire services. The Township is fortunate to have 24/7 emergency coverage 365 days a year provided 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.

2023 GOALS

MONTGOMERY TOWNSHIP

- Facilitate more citizen engagement.
- Encourage community fellowship with more events.
- Successful completion of park rehabilitation projects.
- Develop energy transition plan to meet Ready For 100 Initiative goals.
- Enhancement of the Township parks and playgrounds.
- Increased outreach to the 55+ members of the community -- monthly meetings focused on the health, wellness and concerns of the 55+ population.
- Continued focus on the financial fitness of the Township as monitored by the Finance Committee.

Organization Chart



POSITION COUNT

DEPARTMENT / POSITION	2019		2020		2021		2022		2023	
	Total EE's	FTE's	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	1	1
Township Manager Designee	1	1	-	-	-	-	-	-	-	-
Administrative Supervisor	1	1	1	1	1	1	1	1	1	1
Assistant to the Township Manager	1	1	-	-	-	-	-	-	-	-
Director of Administration & HR	1	1	1	1	1	1	-	-	-	-
GIS Coordinator	-	-	-	-	-	-	1	1	1	1
Human Resources Administrator	-	-	-	-	1	1	1	1	1	1
Human Resources Specialist	1	1	1	1	-	-	-	-	-	-
Public Information Coordinator	1	1	1	1	1	1	1	1	1	1
Receptionist	1	1	1	0.75	1	0.75	1	0.75	1	0.75
TOTAL	8	8	6	5.75	6	5.75	6	5.75	6	5.75
FINANCE										
Finance Director	1	1	1	1	1	1	1	1	1	1
Accounting Analyst	-	-	-	-	-	-	1	1	1	1
Accounting Associate	3	3	2	2	2	2	1	1	1	1
Accounting Supervisor	1	1	-	-	-	-	-	-	-	-
Human Resources Coordinator	1	1	1	1	1	1	1	1	1	1
TOTAL	6	6	4	4	4	4	4	4	4	4
IT										
Technology Manager	1	1	1	1	1	1	1	1	1	1
IT Support Technician	-	-	1	1	1	1	1	1	1	1
Junior Systems Adm	1	1	1	1	1	1	-	-	-	-
TOTAL	2	2	3	3	3	3	2	2	2	2
PLANNING										
Director, Planning & Code Enforcement	1	1	1	1	1	1	1	1	1	1
Deputy Zoning Officer	1	1	1	1	1	1	1	1	1	1
Permits Associate	1	1	1	1	1	1	-	-	-	-
Planning & Zoning Associate	-	-	-	-	-	-	1	1	1	1
Project Coordinator / Permits Administrator	1	0.88	1	0.75	1	0.75	1	0.75	1	0.75
TOTAL	4	3.88	4	3.75	4	3.75	4	3.75	4	3.75
FIRE										
Fire Chief	1	1	1	1	1	1	1	1	1	1
Asst Fire Chief, Deputy Fire Marshall	-	-	-	-	-	-	1	1	1	1
Firefighter/Captain	2	2	1	1	1	1	1	1	1	1
Firefighters	2	2	2	2	4	4	4	4	4	4
Firefighter, Part-Time	11	1.32	13	1.36	14	1.41	16	1.47	16	1.47
Secretary, Part-Time	1	0.70	1	0.70	1	0.70	1	0.7	1	0.7
TOTAL	17	7.02	18	6.06	21	8.11	24	9.17	24	9.17

POSITION COUNT

DEPARTMENT / POSITION	2019		2020		2021		2022		2023	
	Total EE's	FTE's	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	1	1
Administrative Assistant / PT Secretary	2	1.5	2	1.5	2	1.5	2	1.5	1	0.5
Assistant Park Foreman	1	1	1	1	-	-	-	-	-	-
Assistant Road Foreman	1	1	1	1	1	1	1	1	1	1
Crew Tech I	3	3	3	3	1	1	2	2	2	2
Crew Tech II	4	4	4	4	7	7	8	8	8	8
Custodian Maintenance	1	1	1	1	1	1	-	-	-	-
Facilities Forman	1	1	1	1	1	1	1	1	1	1
Laborer	1	1	2	2	2	2	2	3	3	3
Mechanic	1	1	1	1	1	1	1	1	1	1
Park Forman	1	1	1	1	1	1	1	1	1	1
Road Foreman	1	1	1	1	1	1	1	1	1	1
Seasonal	10		7		3		1		1	
TOTAL	28	17.50	26	18.50	22	18.50	21	20.5	21	19.5
POLICE (Uniformed)										
Chief of Police	1	1	1	1	1	1	1	1	1	1
Lieutenants	2	2	2	2	2	2	2	2	2	2
Sergeants	5	5	5	5	5	5	5	5	5	5
Detectives	4	4	4	4	3	3	3	3	3	3
Patrol Officers	24	24	24	24	25	25	25	25	25	25
TOTAL	36	36	36	36	36	36	36	36	36	36
POLICE (Non-Uniformed)										
Dispatchers	6	6	6	6	6	6	5	5	5	5
Dispatchers, Part-Time	-	-	-	-	-	-	2	1	2	1
Staff Services	1	1	1	1	1	1	1	1	1	1
Secretary	2	2	2	2	2	2	2	2	2	2
TOTAL	9	9	9	9	9	9	10	9	10	9
RECREATION										
Recreation and Community Center Director	1	1	1	1	1	1	1	1	1	1
Facility and Recreation Supervisor	-	-	-	-	-	-	1	1	1	1
Programs Director	1	1	1	1	1	1	1	1	1	1
Custodian	1	1	-	-	-	-	-	-	-	-
Secretary	1	1	-	-	-	-	-	-	-	-
Facility Supervisor, Part-Time	5	1.69	4	0.92	5	1.39	8	1.95	8	2
Front Desk Attendants, Part-Time	6	1.48	3	0.71	3	0.62	4	0.5	4	1
Program Assistants, Part-Time	11	0.30	7	0.30	8	1.44	8	0.61	8	1
Program Instructors, Part-Time	-	-	-	-	6	0.28	8	0.59	8	1
Seasonal	32	-	7	-	18	-	37	-	37	-
TOTAL	58	7.47	23	3.93	42	5.73	68	6.65	68	8
SUMMARY	2019		2020		2021		2022		2023	
Full-Time	90		84		86		88		88	
Part Time	36		31		40		47		47	
Seasonal/As Needed	42		14		21		38		38	
Total Employees	168		129		147		173		173	
Total Full-Time Equivalents	96.87		89.99		93.84		96.82		97.17	

BOARD OF SUPERVISORS

2023



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



TANYA C. BAMFORD

CHAIRWOMAN

TOWNSHIP SUPERVISOR 2018-2024



Tanya Bamford relocated from the Lehigh Valley to Montgomery Township in 2002. She is a graduate of West Virginia University with a Bachelor's degree in Political Science. In 2006, Bamford launched her own business here in Montgomery Township, TCB Marketing. In 2010, her company was named Small Business of the Year by the Chamber of Commerce for Greater Montgomery County. She has since closed her business and is currently employed as the Managing Director of R/A Marketing, a firm serving remodeling companies across the United States.

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

Very active in the community, Tanya can frequently be spotted attending various business and charitable functions. She is a fitness enthusiast and enjoys participating in endurance competitions, ranging from 5K races to triathlons.

Her past and present community involvement includes:

- Montgomery Township 300th Anniversary Planning Committee, 2012-2014
- Member of the 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 Business Group, 2009 to present
- Parent Volunteer at Montgomery Elementary
- Creator and admin of the Spring Valley Park Neighbors Facebook page
- Served on the executive committees of the governing boards of two Lehigh Valley non-profit organizations: The Hispanic American Organization (HAO), and Mayfair Festival of the Arts



CANDYCE FLUEHR CHIMERA VICE-CHAIRWOMAN

TOWNSHIP SUPERVISOR 2022-2028



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.



AUDREY R. WARE

TOWNSHIP SUPERVISOR 2022-2028



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.



ANNETTE M. LONG

TOWNSHIP SUPERVISOR 2020-2026



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 and her husband, Vince were also 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.



BETH A. STAAB

TOWNSHIP SUPERVISOR 2020-2026



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 the past 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.

CAROLYN MCCREARY

Township Manager



Biography

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

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

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



ADMINISTRATION DEPARTMENT

My Team's 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
- Right to Know inquiries
- Public Information office

2022 Goals Achieved

1. Transparency in operations and financial reporting.
2. Grant awards for park rehabilitation projects: Fellowship and Whistlestop Parks.
3. Introduction of Geographic Information System (GIS) for the Township operations.

2023 Goals

1. Successful completion of \$10.5 million in capital projects.
2. Resident Engagement.
3. Construction of Phase 1 of the Powerline Trail.
4. Digitizing of Township Records.

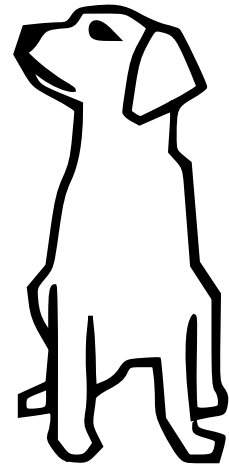
FLOYD SHAFFER

Director of Recreation and Community Center



Biography

Floyd S. Shaffer is the Recreation and Community Center Director. Shaffer is a graduate of Clemson University and holds a degree in Recreation and Park Administration. He started his career over 40 years ago in Atlanta as the Director of a community center. In 1983 he returned to Pennsylvania to work for Nazareth's YMCA as a Program Director. He has been the Director of some of the Greater Philadelphia area's most esteemed community centers, the likes of which include, Bethlehem Township, Northampton County, Whitmarsh Township, and Conshohocken both located in Montgomery County. Floyd enjoys life by spending time with his wife, three adult children, and 2 labrador retrievers.



My Team's Mission...

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

COMMUNITY RECREATION CENTER

Responsibilities

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

2022 Goals Achieved

1. AutumnFest
2. KidsU Summer Camp
3. Increased membership and program attendance

2023 Goals

1. Continue to improve the health, wellness, and fitness of all patrons utilizing our facilities.
2. Constantly maintain and upgrade the existing physical facility as we enter our eighth year of operation.
3. Increase recreation opportunities specifically for “tweeners”, children 12 – 15 years of age.
4. Plan, organize, and implement new opportunities that encourage family/household participation in special events.
5. Daily, create a FUN environment throughout the Community Recreation Center for the residents of Montgomery Township and the surrounding area.

BRIAN SHAPIRO

Director of Finance



Biography

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

My Team's Mission...

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



FINANCE DEPARTMENT



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
- Escrow management
- Pension
- Risk management
- Liaison with the Financial Advisory Committee

2022 Goals Achieved

- 1.Successful research finding an ERP software vendor.
- 2.Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for our 2022 budget document.
- 3.Received an award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for the fiscal year ended December 31, 2020.

2023 Goals

- 1.The successful implementation of new ERP software.
- 2.Continued recognition from the Government Finance Officers Association (GFOA) for outstanding financial reporting.
- 3.Continued excellence in Customer Service by offering more e-commerce options to our community members.
- 4.Offering more financial seminars regarding Pension Plans for employees.

WILLIAM F. WIEGMAN III

Chief of Fire



Biography

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

My Team's 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.

FIRE SERVICES

Responsibilities

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

2022 Goals Achieved

1. We continued to foster the relationship between the career and volunteer staff. The staff trained together, engaged in projects with each other, and supported each other with various goals and initiatives. The career staff continues to help support the operations of the FDMT. The members are provided opportunities to work together in training and on special projects. Overall, we have created a more positive and welcoming atmosphere for the staff. We have embraced our identity as a combination fire department and are truly One Department with One Mission.

2. We are continuing to strengthen our CRR activities. We have increased the number of completed fire inspections, we continued to install smoke detectors, and we have greatly increased our presence in the community. The department has conducted multiple business and employee training programs. The Department has engaged in a fire safety social media campaign. We work more closely with township staff, residents, and businesses to bring awareness to fire and life safety.

3. We are continuing to build relationships with the stakeholders in our community. The fire department continues to increase its presence in our community. We are striving to be proactive and concentrate on education and prevention. We focused on building awareness in our community. The department has also been steadfast in our training to provide fire and rescue services in an all-hazardous environment.

FIRE SERVICES

2023 Goals

1. Expand our presence in the community by focusing on Community Risk Reduction and Fire Prevention & Education.
2. Strengthen the relationship between career and volunteer members of the department by providing more opportunities for the staff to interact, training, and work together.
3. Focus on the recruitment and retention of volunteer firefighters.
4. Prepare to respond to emergencies in an all-hazards environment while focusing on department and community preparation, notification, and mitigation.

ONE DEPARTMENT WITH ONE MISSION.

2022 Points of Pride

MONTGOMERY TOWNSHIP FIRE SERVICES
STATION 18

- Tower 18
- Confined Space Rescue Technician National Certification
- EMT with Jefferson Health
- Community Risk Reduction Activities
- FEMA Grant for the installation of Smoke Alarms, CO detectors, and Home Safety Checklists- 2020 FEMA Fire Prevention and Safety Grant for \$79,000.00
- Continuity of Operations Planning
- Robust Training Program
- PEMA Certifications for Staff
- Truck Committee for Squad 18-1 & Engine 18
- ESO Fire RMS transition
- New Nozzles for apparatus
- New Water Rescue, Confined Space Rescue, and Rope Rescue Equipment
- Assistant Chief/Deputy FM/Deputy EMC position
- Staff Promotions
- FDMT Safety Committee
- Emergency Operations Plan Promulgation
- Junior Firefighter Camp and Academy
- Passport Accountability System
- Emergency Services Night
- Staff Certification as Fire Investigator
- GIS implementation for Fire
- Autumn Festival with Fireworks
- Increased fire inspection with Certificate of Compliance
- Technology upgrades for staff
- 636 Total Runs as of October 29, 2022

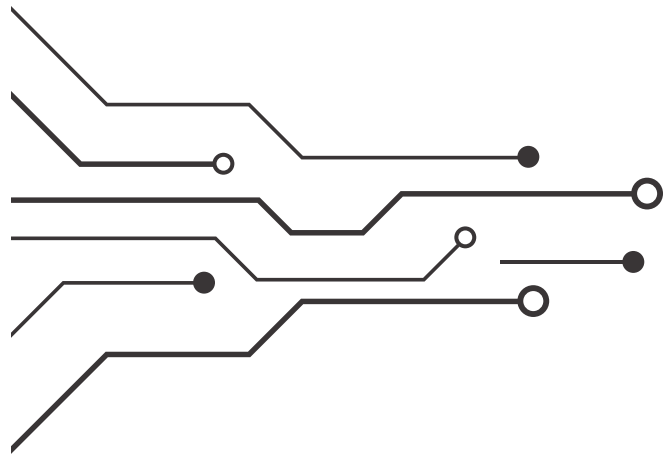
RICHARD GRIER

Director of Information Technology



Biography

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. This includes directing all IT operations and staff. He started his IT career in 1998 and is MCSE certified by Microsoft. He lives locally and enjoys spending time with family and friends.



My Team's 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.

INFORMATION TECHNOLOGY

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

2022 Goals Achieved

1. The IT Department finished the basement upgrades in October, adding access control to the two basement doors and clearing out the IT Communications room. The Police security camera upgrades were completed in the first quarter of 2022.
2. The IT Department held several 365 training sessions in 2022 and will continue to offer more in-person training in 2023. We are also working on curating custom courses on our Viva Learning Module (LMS) and scheduling all employee cyber security training.
3. We are on track to have every Department running on high-speed fiber. The Police Department is the final group and should be completed in the next two weeks. IT has also investigated the option for migrating voice to the cloud, which adds another layer of redundancy and resilience to the Township communications. The voice upgrades are a budgeted project for 2023.
4. Implemented a new monitoring service (PRTG) for live status and up-time tracking. With the departure of the Township Systems Administrator, the IT department has signed on with Omega for all networking and perimeter management. We are in the process of building out a more advanced Security Information and Event Management (SIEM) system to replace PRTG. SIEM uses advanced AI to track and report network anomalies or security breaches. We are working to be fully operational by the end of 2023.
5. IT attended a couple of online training seminars this year. For 2023 we are increasing the IT Training budget and plan to attend more offsite training sessions.

2023 Goals

1. Improve mobile technology for all Field Staff
2. Increase security footprint and real-time reporting (SIEM)
3. Provided Service redundancy by implementing redundant hardware and internet circuits
4. Employee Training and Development

BRUCE SHOUPÉ

Director Planning and Zoning



Biography

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

My Team's 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.

PLANNING AND ZONING

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.
- Coordinates all Land Development and Subdivision applications with Township Consultants and Developers.
- Maintains comprehensive records of land development, zoning, permit applications, permits issued, inspections, certificates of occupancy issued, and construction plans.
- Provides staff support and maintains records for the Zoning Hearing Board, Planning Commission, and Shade Tree Commission.

2022 Goals Achieved

1. Exceptional Customer Service
 - Participate in software vendor interviews
 - Hired a Permits Associate
2. Review and update Permit Application forms and fees
 - Streamline Building Permit Applications
 - ICC Code Review
 - Basement Forms
 - Deck Requirements
 - Fee schedule
 - The rising cost of construction
 - Decrease impact fees
 - Avoid flat fees
3. Zoning Ordinances
 - Medical marijuana
 - Vape Shops
4. Publish the Comprehensive Plan
 - 4th quarter of 2022

PLANNING AND ZONING

2023 Goals

1. Tyler Software Implementation
 - Online payments
 - Online contractor registration
 - Online permit submittals
2. Energy Standard and Code Determinations
3. Review Zoning Ordinance
 - Sheds, Fences
 - Generators
 - Overall update
4. Customer Service

J. SCOTT BENDIG

Chief of Police



Biography

Chief J. Scott Bendig is a thirty-four-year veteran of the Montgomery Township Police Department. Chief Bendig has served in various capacities during his career with the Montgomery Township Police Department, serving as a member of both the department's Patrol and Investigations Divisions. Chief Bendig has served various positions within the department, including a patrol officer, DARE instructor, canine handler/unit supervisor, field training officer/unit supervisor, and criminal investigator. During his years of service, Chief Bendig has served as a Corporal, Sergeant, and Deputy Chief. In 2012, Chief Bendig was promoted to Chief of Police. Chief Bendig earned his Bachelor of Arts Degree in Criminal Justice from Temple University and his Master of Science Degree in Criminal Justice from West Chester University. Chief Bendig has attended numerous law enforcement programs, including Penn State University's POSIT, POLEX, and Advanced POLEX courses. Chief Bendig is a graduate of the FBI's Law Enforcement Executive Development Program and FBI National Academy, Session 216. Chief Bendig currently serves as the Executive Chair of the Chiefs' of Police Association of Montgomery County.



POLICE DEPARTMENT

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



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.

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.



POLICE DEPARTMENT

2022 Goals Achieved

Goal #1: Enhance the Quality of General Law Enforcement Services to the Public

- Implementation of an updated Standard Operating Procedures manual which will go live on January 23, 2023, in conjunction with our new reaccreditation cycle.
- Upgraded to a digital video surveillance system throughout the Department facility.

Goal #2: Foster Community Relations

- Returned to pre-COVID levels of community-related programs including DARE, Coffee-with-a-Cop, National Night Out, and other interactive programs.

Goal #3: Improve Overall Highway Safety

- Awarded \$93,150.00 in grant funding for traffic-related law enforcement activities for 2022-2023.

Goal #4: Development of Departmental Personnel

- Annual Accreditation Certifications
- Use of Force/Firearm Qualification (MPOETC Standard)
- PoliceOne Training
- Active Shooter Response (2,700+ hours of schooling attended by officers)
- FBI Leadership Trilogy Instruction
- Lessons from Gettysburg

2023 Goals

Goal #1: Enhance the Quality of General Law Enforcement Services to the Public

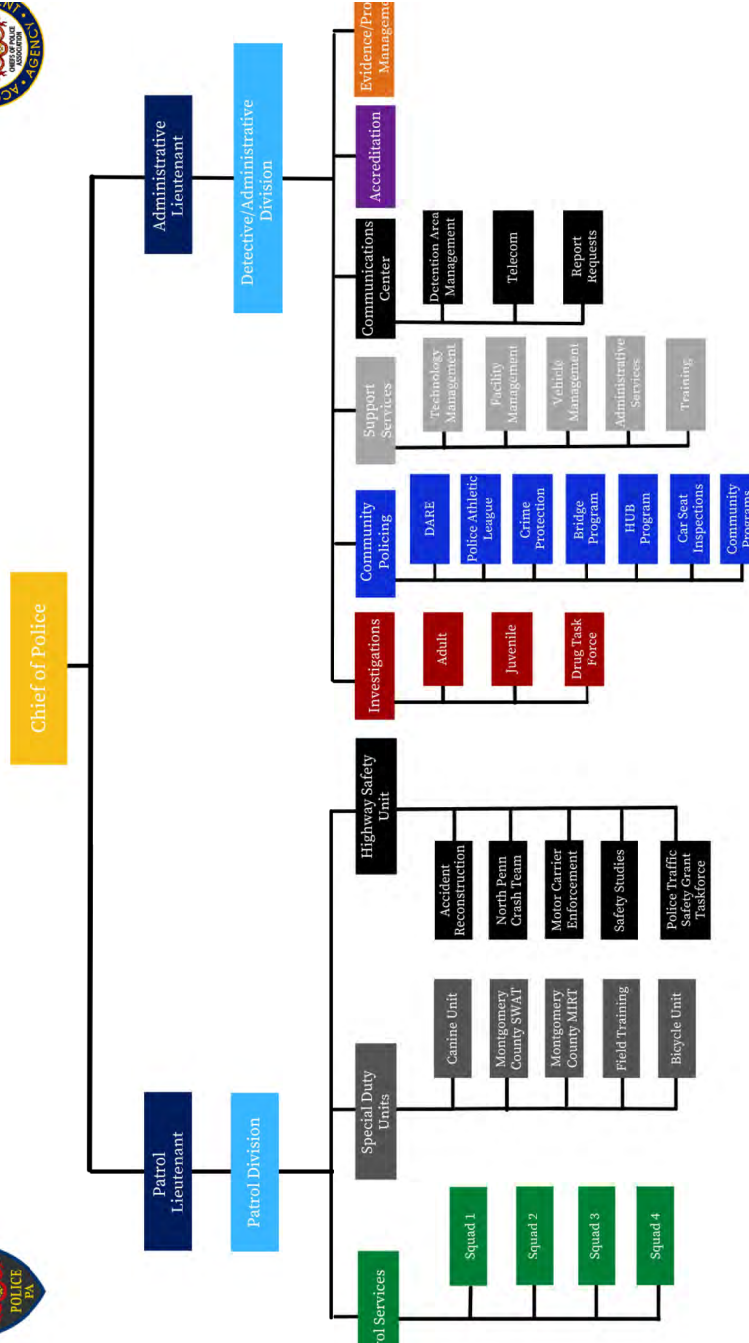
Goal #2: Foster Community Relations

Goal #3: Improve Overall Highway Safety within the Community

Goal #4: Development of Departmental Personnel



Montgomery Township Police Department



All About Me

My Selfie



My name is **Odin**

I am **9 years old**

I live in **Montgomery Twp**

My favorites

Food **Yes, please!**

Color **Blue**

Subject **Criminal psychology**

Activity **Catching bad guys**

Person **Officer Rose**

Four words that describe me

1 **Loyal**

2 **Fast**

3 **Brave**

4 **Strong**

Fun facts about me

I have a very good nose! I have an award in scent work!

I find squirrels annoying.

All About Me

My Selfie



My name is **Cooper**

I am **9 years old**

I live in **Montgomery Twp**

My favorites

Food **I'm into Paleo.**

Color **Blue**

Subject **Crime Prevention**

Activity **catching bad guys**

Person **Officer Schreiber**

Four words that describe me

1 **Loyal**

2 **Fast**

3 **Brave**

4 **Strong**

Fun facts about me

Odin is my best friend!

I'm very good at agility work.

go Birds!

All About Me

My Selfie



My name is **Riggs**

I am **1 1/2 years**

I live in **Montgomery Twp**

My favorites

Food **Freshpet salmon and chicken mix**

Color **Blue**

Subject **Narcotics**

Activity **Playing with my ball!**

Person **Officer Haber**

Four words that describe me

1 **Energetic**

2 **Loyal**

3 **Particular**

4 **Fast**

Fun facts about me

I just graduated K-9 school!

I am a cross between a Belgian Malinois and German Shepard.

All About Me

My Selfie



My name is **Dante**

I am **15 Months**

I live in **Montgomery Twp**

My favorites

Food **Hot Dogs!**

Color **Blue**

Subject **Criminal Law**

Activity **Chasing toys**

Person **Officer Woch**

Four words that describe me

1 **Goofy**

2 **Loud**

3 **Energetic**

4 **Loving**

Fun facts about me

I enjoy riding in the Police car!

I like to be a puppy all the time!

GREG REIFF

Director of Public Works



Biography

Greg Reiff is the Director of Public Works. As Director he is responsible for the Township's facilities, roads, public parks, stormwater basins, fleet operations, traffic signals and streetlights, capital improvements, public bidding process, and construction projects along with fun projects like coordinating and directing the logistics of the Township's notoriously popular Autumn Fest. He has been a dedicated employee of Montgomery Township for 21 years. Greg began his career with Montgomery Township Public Works in May of 2000 as a Crew Tech I on the Road Crew. In 2002, Greg relocated to the Park Crew where he worked his way up to Assistant Park Foreman in 2011 and then to Park Foreman in 2013. Greg held the position of Park Foreman until his recent promotion to Director of Public Works in 2021. He also serves on the Township's Shade Tree Committee, Public Safety Committee, and Park & Recreation Board. He brings years of invaluable real-world experience to the position. Greg is committed to providing customer-friendly service while maintaining the Township's infrastructure and protecting the public's safety, and environment to meet the needs of our growing community. Greg is a lifelong resident of Montgomery County. He has been married to his wife, Pam, for 25 years. They have a daughter, Haley, and a son, Jarrett. He enjoys spending time with his family, the outdoors, and vacationing at the beach and up in the mountains.

My Team's 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.

PUBLIC WORKS DEPARTMENT

Responsibilities

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

2022 Goals Achieved

- 1.First Aid and CPR training and certification.
- 2.Confined Space Rescue Refresher Training.
- 3.Worked with GIS Analyst to create a Work Order System for the Facilities Crew.
- 4.Inventory management of department vehicles.

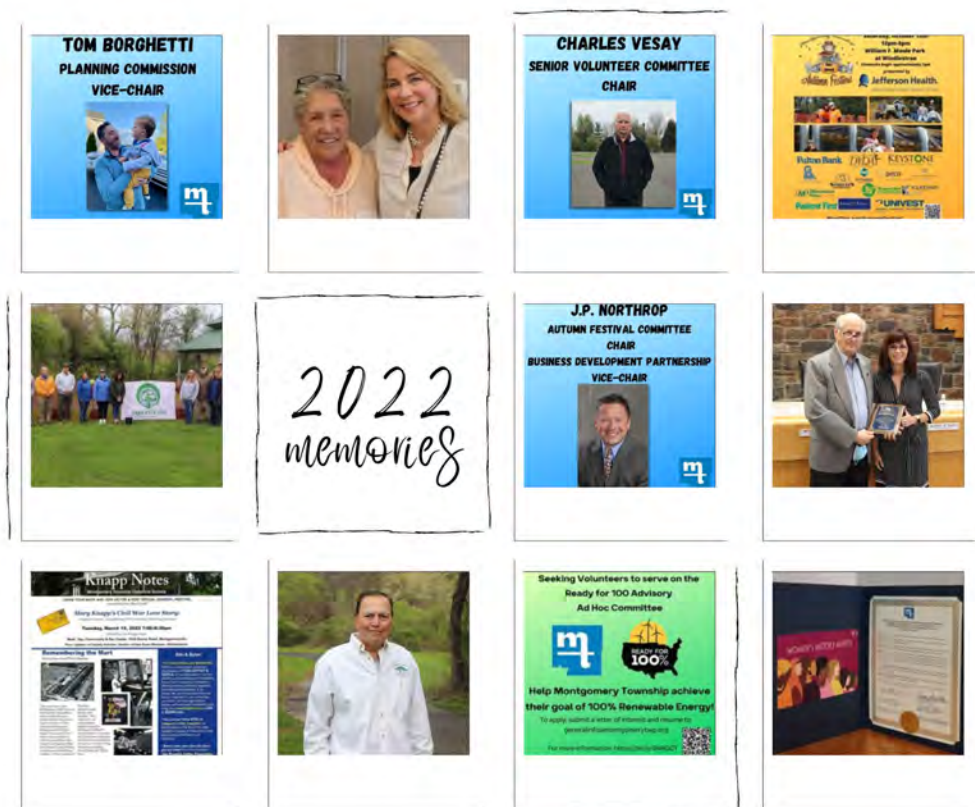
2023 Goals

- 1.Inventory and assess capital assets utilizing GIS applications.
- 2.Ongoing safety training.
- 3.Research software that can assess road conditions to create a 20-year road plan.

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.



AUTUMN FEST COMMITTEE

The Autumn Festival Committee plans to organize and implements the Montgomery Township Autumn Festival, which is held on a Saturday in October each year. Highlights include hayrides, pumpkin decorating, pony rides, a petting zoo, amusements, and more!

Monthly Meeting Schedule

- Second Wednesday of Every Month, 12 PM Noon

Committee Members

- Mary Alfarano
- J.P. Northrop
- David Wood
- Kimberly Gallo
- Lisa Martin

Board of Supervisors and Staff Representatives

- Tanya C. Bamford, Board Liaison
- Candyce Fluehr Chimera, Board Liaison
- Annette M. Long, Board Liaison
- Beth A. Staab, Board Liaison
- Audrey R. Ware, Board Liaison
- Floyd Shaffer, Recreation & Community Center Director
- Angelina Capozzi, Community Recreation Program Director

BUSINESS DEVELOPMENT PARTNERSHIP

The Business Development Partnership (BDP) is a committee comprised of Montgomery Township business managers and owners. The purpose of the BDP is to make recommendations to the Board of Supervisors of Montgomery Township and the Township Staff regarding business development and programs. In this capacity, the Committee would regularly report to and advise the Supervisors regarding the planning, organization, and results of community business activity.

Monthly Meeting Schedule

- Third Tuesday of Every Month, 8:30 AM

Committee Members

- Jim Brusilovsky
- Ryan Frazier
- Mary Griffith-Alfarano
- Jay Haenn
- Lisa Martin
- Allan Nappen
- J.P. Northop
- Jacqui Baxter-Rollins
- Joy Zwicker

Board of Supervisors and Staff Representatives

- Beth A. Staab, Board Liaison
- Carolyn McCreary, Township Manager
- Bruce Shoupe, Planning Director
- Derek Muller, Public Information Coordinator

COMMUNITY AND RECREATION CENTER ADVISORY COMMITTEE

The purpose of the Community and Recreation Center Advisory Committee is to help identify the needs of the Community and Recreation Center. The Committee's goals include recommending recreational activities and programming as well as recommending plans and policies regarding the programs and services of the Community and Recreation Center.

Monthly Meeting Schedule

- Second Wednesday of January, April, September, and November at 6:30 p.m.
- Meetings take place at the Community and Recreation Center- 1030 Horsham Road, Montgomeryville, PA 18936

Committee Members

- Thomas Alesi
- Michele Evans
- Otto A. Gaylord
- Marcy Lynch
- Leon McGuire
- Anthony Ruggieri

Board of Supervisors and Staff Representatives

- Annette M. Long, Board Liaison
- Floyd Shaffer, Recreation & Community Center Director
- Angelina Capozzi, Community Recreation Program Director

ENVIRONMENTAL ADVISORY COMMITTEE

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

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

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

Monthly Meeting Schedule

- Fourth Tuesday at 7:00 p.m.

Committee Members

- Donald Hamp
- Jonathan Katz
- Catherine Mazzie
- Maureen Mirabella
- Ryan Rex
- Terry Wilson
- Scott Hemmons

Board of Supervisors and Staff Representatives

- Beth A. Staab, Board Liaison
- Derek Muller, Public Information Coordinator

FINANCE COMMITTEE

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

Monthly Meeting Schedule

- Third Monday of every month at 6:00 p.m.

Committee Members

- Andrew Hatstat
- Mark Klemmer
- Jeffrey Thomson
- Barbara Vinciguerra

Business Liaisons

- Allan Nappen

Board of Supervisors and Finance Department Representatives

- Audrey R. Ware, Board Liaison
- Brian Shapiro, Finance Director
- Carolyn McCreary, Township Manager

HUMAN RELATIONS COMMISSION

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

Committee Members

- Brinder Gill
- Amy Hanson
- Nisha Joy
- Leesa Meade
- Kunbi Rudnick
- Jaszianne Tolbert

Board Liaison

- Tanya C. Bamford, Board Chair

Staff Liaison

- Carolyn McCreary, Township Manager

HISTORICAL SOCIETY

Pride in the Past is Hope for the Future

We are fortunate to live, work and raise our children in an area so rich in history. Charming historic homes, barns, and springhouses still dot our lush fields, woodlands, and open spaces. How wonderful for our children to see, firsthand, the exquisite craftsmanship of days gone by hand-hewn beams and pegged, random-width floors; fieldstone fireplaces and forged hardware; hand-carved woodwork and shutters that actually close! What a way to learn about the past-the time when we became a country.



Learn More

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

OPEN SPACE COMMITTEE

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

Meeting Schedule

- Meets as needed and advertised.

Committee Members

- Jay Glickman
- Mary Beth Meehan

Administration Representative

- Carolyn McCreary, Township Manager

PARK AND RECREATION BOARD

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

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

Monthly Meeting Schedule

- Second Wednesday of Every Month at 7:30 p.m.

Committee Members

- Linda Brooks
- Jeremy Dombroski
- Scott Fontaine
- Moira Giordano
- Angelo Grasso
- Kim Greene
- Mary Beth Meehan
- Heather Pelletier
- Lynn Reamer

Board of Supervisors and Staff Representatives

- Candyce Fluehr Chimera, Board Liaison
- Greg Reiff, Director of Public Works
- Floyd Shaffer, Community and Recreation Center Director
- Angelina Capozzi, Community Recreation Program Director

POLICE PENSION PLAN COMMITTEE

The Pension Fund Advisory Committee is an advisory committee to the Board of Supervisors on matters regarding uniformed pension plan issues. The committee meets quarterly to review the performance and administration of the plans.

The purpose of the Police Pension Plan Committee shall be to advise, review, monitor, and make recommendations to the Board of Supervisors of Montgomery Township as to the administration, operation, and investment of the Police Pension Plan. This can include an annual review of the investment policies, evaluation of consultants and investment managers, and determination that the investment mix conforms to the approved investment policy.

Meeting Schedule

Quarterly as Announced

Committee Members

- David Beaver
- Thomas Kowalski
- Mike Jenkins
- Gerald Dougherty
- Meg Swiggard

Staff Liaisons and Representatives

- Carolyn McCreary, Township Manager
- Brian S. Shapiro, Director of Finance

PUBLIC SAFETY COMMITTEE

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

Monthly Meeting Schedule

- Third Wednesday of Every Month

Committee Members

- Dan Gormley
- Tonya Lupinacci
- John Nolan
- John O'Connor
- Daniel Shallow Jr.
- Matt Shinton

Board of Supervisors and Staff Liaisons/Representatives

- Annette M. Long, Board Liaison
- J. Scott Bendig, Chief of Police
- William Wiegman, Director of Fire Services / FDMT Chief
- Greg Reiff, Director of Public Works
- Rick Vetri, Volunteer Medical Service Corps.

READY FOR 100 ADVISORY AD HOC COMMITTEE

The Board of Supervisors established the Ready for 100 Advisory Ad Hoc Committee during their public meeting on Monday, July 26, 2021.

Ready for 100 is a national movement that Montgomery Township has joined with the goal of working toward 100% clean renewable energy for all.

Committee Members

- Al Gryga
- Kevin Kowalick
- Paul Mau
- Anushk Gupta
- Jon Love

Board of Supervisors and Staff Representatives

- Beth A. Staab, Board Liaison
- Carolyn McCreary, Township Manager



SENIOR COMMITTEE

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

Monthly Meeting Schedule

- Meets the 3rd Wednesday of each month at Noon at the Community & Recreation Center.

Committee Members

- Charles Vesay
- Claire Bruno
- John Jastrzembski
- Joyce Malageri
- David "Bud" Reick, Jr.
- Donald Riley, Jr.
- Joy Zwicker

Board of Supervisors and Staff Representatives

- Audrey R. Ware, Board Liaison
- Deb Rivas, Administration

SHADE TREE COMMISSION

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

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

Monthly Meeting Schedule

- Third Wednesday of Every Month, 7:30PM

Committee Members

- Michele Evans
- Jay Glickman
- Brad Walters

Board of Supervisors and Planning Department Representatives

- Tanya C. Bamford, Board Liaison
- Marianne McConnell, Deputy Zoning Officer

ZONING HEARING BOARD

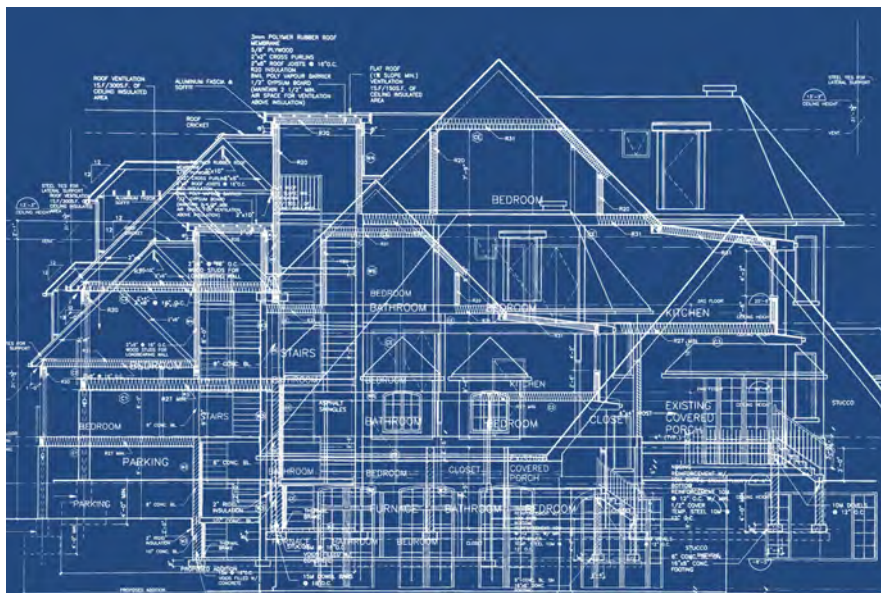
The mission of the Zoning Hearing Board is to help assure fair and equitable application of the zoning ordinance by hearing appeals on the zoning officer's determinations and by granting relief on a case-by-case basis.

Monthly Meeting Schedule

- First Wednesday of Every Month, 6:30PM

Zoning Hearing Board Members

- Deb Grasso
- Michael Lyon
- L. Vincent Roth III
- John Frazzette (alternate)



THE BUDGET

MESSAGE FROM
FINANCE DIRECTOR

Brian Shapiro



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 2023 Proposed Budget begins in earnest during the summer when departmental budget requests were prepared and submitted by department Directors to the Township Manager and me. After a thorough evaluation and significant revision during September, a draft budget was developed and presented to the Board of Supervisors during four public Budget Workshops in October. These meetings included a review of the proposed budget and a discussion of long-range goals and capital improvement planning. The 2023 capital planning process also included a public presentation of proposed capital expenditures by department Directors at a Board of Supervisors meeting in September.

Looking forward to 2023, 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 in 2023. Secondly, I am happy to report that after two years of data analysis I believe that tax revenue streams are stable. The effect of the covid-19 pandemic on tax revenue was minimal. My assessment of tax revenues indicates that the tax bases of Montgomery Township are resilient and productive. Thirdly, the Township finds itself in continued favorable circumstances, because of an unprecedented increase in Real Estate Transfer Tax in 2022. Three public sales of commercial real estate boosted tax revenue significantly. As a result of this unanticipated cash inflow, the Township was able to move these gains to the Capital Fund for future investments. In conclusion, I am happy to report that Montgomery Township remains solvent and financially stable for the foreseeable future.

Staff will be presenting the preliminary Budget to the Board on November 14th. The Board of Supervisors is required to adopt the annual budget by December 31st each year. Opportunities for input and discussion are available during the December 12th Board of Supervisors meeting. Public input into the budget process is welcomed and encouraged. Copies of the budget are available for inspection at 1001 Stump Road, Montgomeryville, PA, and via the Township website: www.montgomerytwp.org.

This budget should be a valuable tool in making the important decisions that will impact Montgomery Township citizens and Township government during the next year. I remain grateful for the opportunity to serve the Board of Supervisors and citizens in the community and look forward to the challenges and opportunities ahead in 2023.

READER'S GUIDE



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

While adhering to GFOA criteria makes the budget document longer, it provides context and supplementary information to assist all parties in understanding Montgomery Township's finances. These changes allow all parties—the Board of Supervisors, Township staff, taxpayers, business owners, patrons, and neighbors—to be more informed and make more informed decisions. In addition to the line-item budget, this budget book contains detailed information about the Montgomery Township organizational structure, tax collection, debt service, planned capital improvement projects, and additional supplemental information.

This book is designed to transmit budget and financial information of the Township into a medium that makes it more accessible to and understandable by the public. There are also tools built into the document such as a guide to reading the line-item budget and a comprehensive glossary to assist readers in understanding the technical elements of the document. Together, these elements turn the budget document into a policy document, financial plan, operations guide, and a communications device.

PURPOSE

- The purpose of a budget is for the Township Board of Supervisors to 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.

PROCESS

- The 2023 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.
- The difference between budget requests and capital project plans is budget requests are for annual operating purchases whereas capital project plans are for one-time purchases and projects, generally, more than \$5,000 with a lifespan of five years or longer. Capital projects are generally determined and prioritized based on the age and safety of equipment and structures and the evolving needs of the community. Capital improvement projects are put into one of five asset categories, each with its depreciation standards: building improvements, equipment, infrastructure improvements, professional services, and vehicles. Additional information can be found in this document's Capital Investment Plan section.

QUOTE:

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 four public Budget Workshops in the month of October.

These publicly advertised budget workshops 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.

The adoption schedule for the 2023 Budget is proposed as follows:

2023 BUDGET TIMETABLE

MONDAY, OCTOBER 3, 2022

- Present proposed capital projects and expenditures to the Board of Supervisors at the public meeting

FRIDAY, OCTOBER 7, 2022

- Distribute proposed budget to the Board of Supervisors.

BUDGET WORK SESSIONS

MONDAY, OCTOBER 10, 2022 AT 6PM

- Personnel (Executive Session)

TUESDAY, OCTOBER 11, 2022 AT 6:30PM

- General Fund – Administration, Finance and IT
- General Fund – Planning and Zoning/Shade Tree (start time approximately 7PM.)

MONDAY, OCTOBER 17, 2022 AT 6:30PM

- Community Recreation Center and Programming
- General Fund – Public Works (start time approximately 7PM.)

TUESDAY, OCTOBER 18, 2022 AT 6:30PM

- Other Operating Funds
- General Fund – Police (start time approximately 7PM.)
- General Fund – FDMT and DFS (start time approximately 7:30PM.)

MONDAY, NOVEMBER 14, 2022

- Presentation of proposed 2023 budget and authorization to advertise.
- Sewer Authority

WEDNESDAY, NOVEMBER 16, 2022

- 2023 Proposed Budget will be advertised as being available for public inspection and posted on the Township website.

MONDAY, DECEMBER 12, 2022

- Board of Supervisors may adopt the 2023 budget and set the real estate tax millage.

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 the categories of **governmental**, **proprietary**, and **fiduciary**.

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.

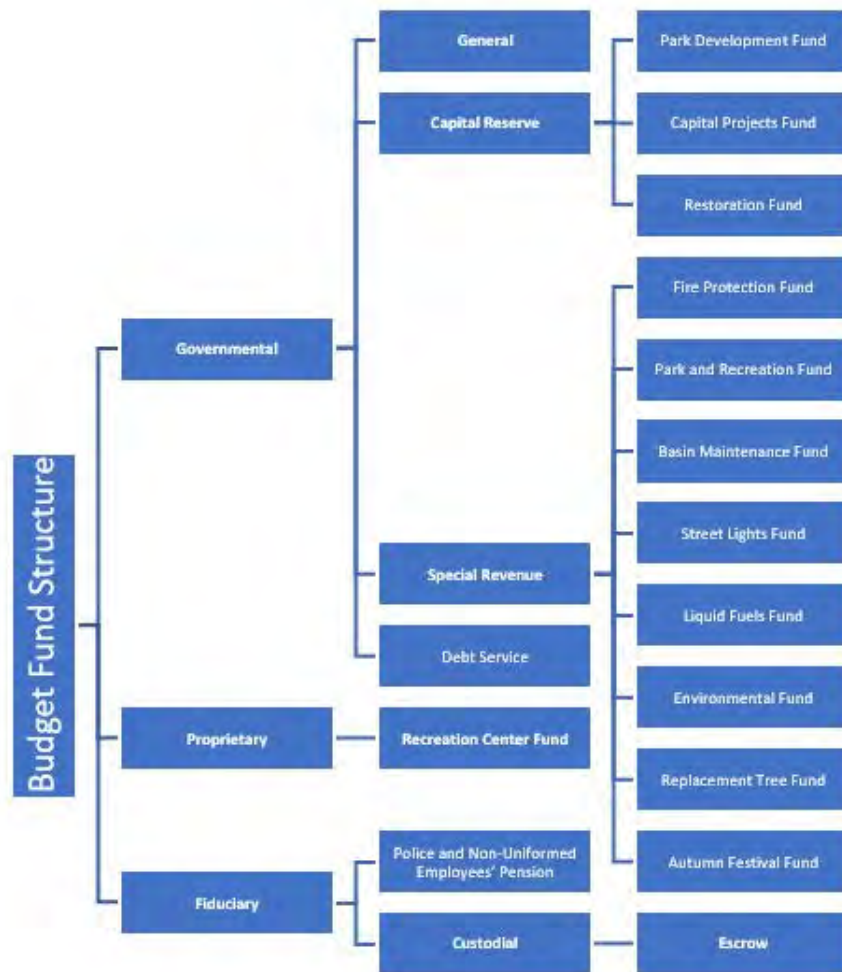
Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues 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	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
Fire Protection (04)	Taxes, Licenses, Permits, Interest Income etc, Charges for Services	Public Safety
Parks and Recreation (05)	Taxes, Interest Income etc.	Parks and Recreation
Streetlights (07)	Taxes and Charges for Services	Streetlight maintenance
Community Recreation Center (08)	Interfund Transfers: Taxes, Licenses & Permits, Intergovernmental revenues, and Charges for Services	Recreation Center
Debt Service (23)	Taxes, Interest Income etc.	Debt Payments
Capital Reserve (30)	Intergovernmental revenues and Interest Income etc.	Capital Investments
Park Development (31)	Developer Contributions	Capital maintenance of the park system
Liquid Fuels (35)	State Aid Payments and Interest Income etc.	Road Maintenance
Environmental (93)	Intergovernmental revenues, Interest Income etc. and Charges for Services	General government and Highways and Streets
Replacement Tree (94)	Contributions	Parks
Autumn Festival (95)	Contributions	Recreation
Restoration (96)	Interest Income etc	Preservation of Historical Building

FUND STRUCTURE



BUDGET OVERVIEW

GENERAL FUND

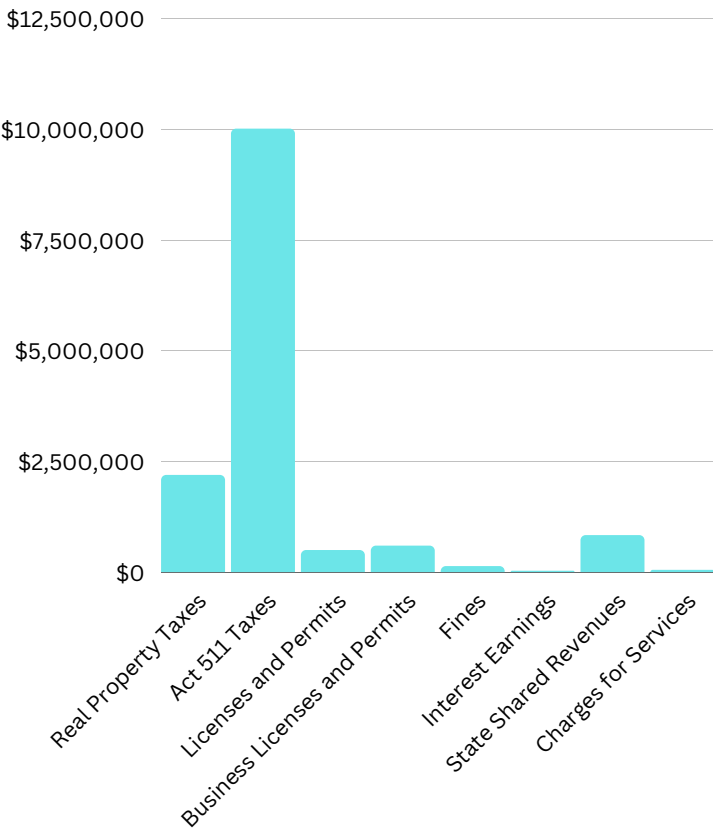
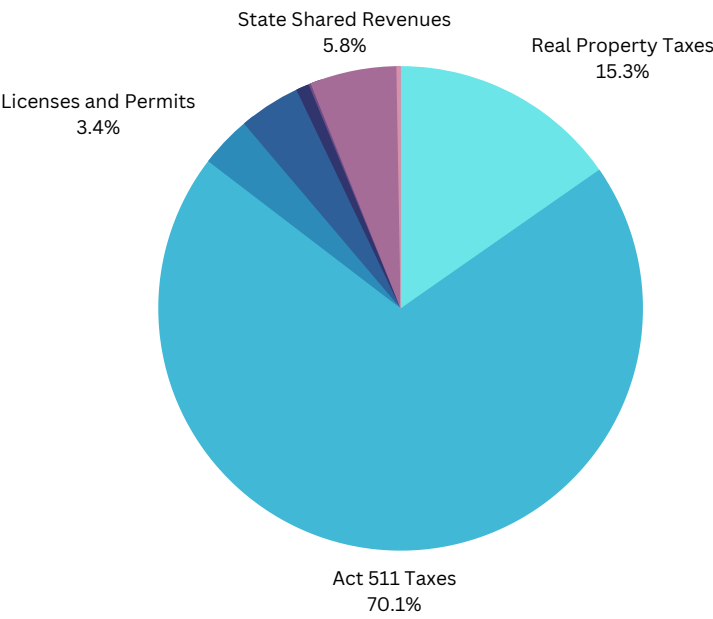
REVENUES

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 2023 General Fund budget is balanced.

The 2023 budget will utilize \$88,500 of reserve funds to balance the operational budget.

Estimated 2023 Revenues: \$14,280,500

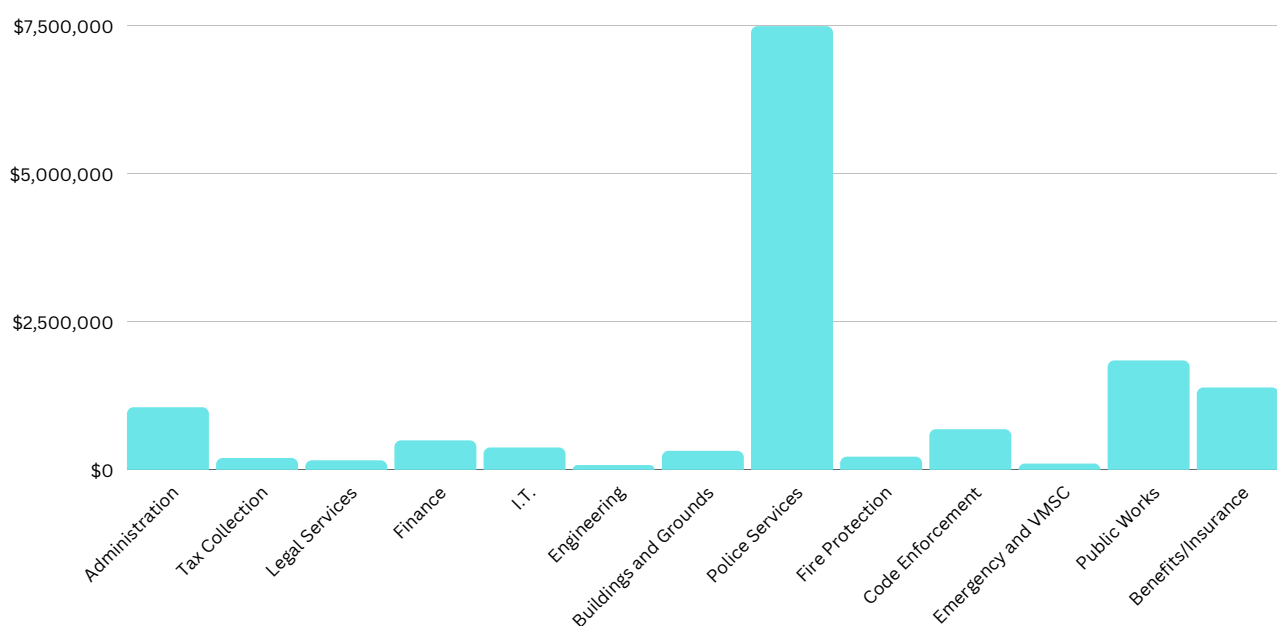
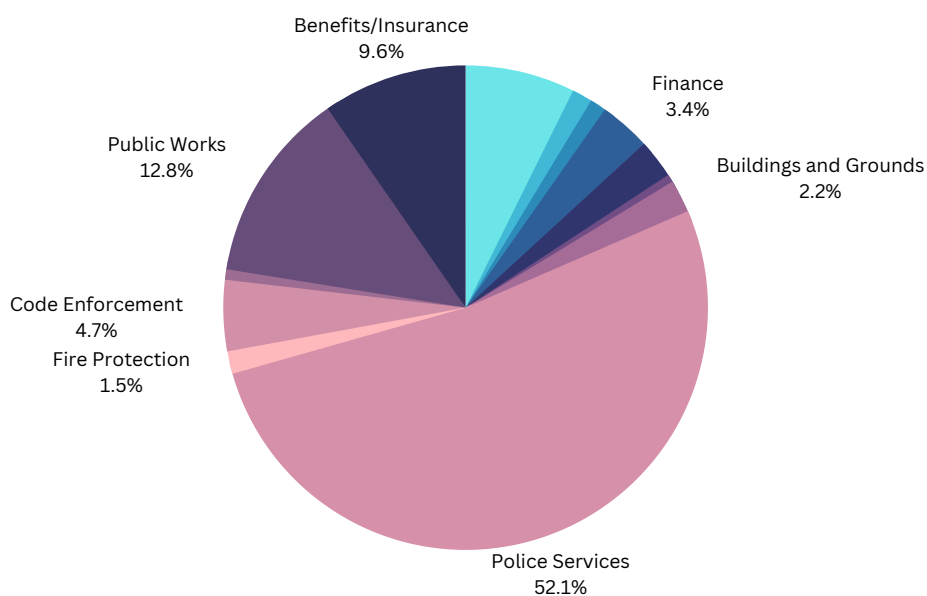


BUDGET OVERVIEW

GENERAL FUND

EXPENDITURES

Estimated 2023 Expenditures: \$14,369,000



BUDGET OVERVIEW

GENERAL FUND

NOTES

Revenues

Earned Income Tax is the largest source of revenue for the General Fund and is expected to perform well in 2023. There are no factors that should inhibit this tax stream.

The Township's goal is to adhere to the GFOA's recommended policy that the General Fund Balance be 15–20% of General Fund expenses.

Estimated 2023

Revenues: \$14,280,500

Expenditures

Police Services is the largest expenditure area in the General Fund, estimated at 52%.

Public Works represents 13% of total expenditures.

Estimated 2023

Expenditures:

\$14,369,000

For a detailed analysis of the General Fund please consult the line-item budget.

FUND BALANCE

<i>Fund</i>	<i>Balance</i>
General	\$ 4,762,555
Fire Protection	\$ 365,645
Parks and Recreation	\$ 689,319
Street Lights	\$ 208,431
Debt Service	\$ 4,008
Capital Reserve	\$ 22,231,066
Park Development	\$ 323,115
Liquid Fuels	\$ 844,546
Environmental	\$ 390,479
Replacement Tree	\$ 224,747
Autumn Festival	\$ 48,038
Restoration	\$ 10,088
Total as of January 1 , 2022	\$30,102,037

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 actually collected/spent in the given year. Providing actual numbers from prior years helps show growth and decline within individual accounts over time after adjustments are made.
5. 2023 Projection. This is the amount of money Township staff estimates will be collected/spent by the end of 2023.
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. Because this fund above is considered Fund 01, the first two numbers are "01."
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.)



MANAGEMENT BUDGET MEMO

This memo contains pertinent information to assist you in reviewing the proposed revenue and expenditures in the various operating funds of the Township (pages 97 to 144) 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 3rd public meeting.

In our continuing efforts to present a clearer picture of the Township expenses, property and liability insurance has been allocated to funds and departments based on the level of detail and calculations provided by our insurer. This enables us to show you and the taxpayer the most accurate cost of the services we provide.

Brian and I are happy to meet with you individually if you have questions or want to go over the details in advance of the budget presentation at the November 14th public meeting.

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. We are projecting flat growth in the Act 511 taxes which represent Earned Income Tax, Local Services Tax, Mercantile Tax, and Business Privilege Tax. We are also projecting lower revenue related to Code Enforcement and Zoning based on a drop in land development and permit activity. Total operating revenues of \$14,280,500 are \$390,500 (2.8%) higher than the 2022 budget. However, \$200,000 represents the deposit of the foreign fire tax which will be passed through to the Relief Association.

Previous interfund transfers to other funds have been eliminated because of the additional revenue from the tax increase that was designated in part to Fire Services, and the debt related to the construction of the Community and Recreation Center.

All departments are dedicated to providing the same levels of service to the public. Overall, operating expenditures budgeted at \$14,369,000 are increasing by \$759,500 (5.6%) with \$200,000 representing the pass-through check to the Relief Association and \$100,000 representing the new annual contribution to the VMSC.

Putting these two items aside the cost of our operations is increasing by 3.4%.

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

Memo Summary

Administration (area 400)

is proposed to increase by \$3,500 with increases in wages and medical benefits being offset by a reduction in staffing, as with the hiring of a new HR Administrator I see no need to fill the Administration/HR Director position.

Tax Collection (area 403)

is increasing by \$6,000 (3.2%) relating to costs for the collection of real estate taxes by the elected tax collector and the collection of earned income tax, local services tax, and business/mercantile taxes by Berkheimer Associates.

Legal Services (area 404)

is being reduced by \$55,000 as the Zehr litigation has been decided.

Finance (area 405)

is increasing by \$16,000 (3.3%) relating to wage increases in the department.

Information Technology (area 407)

is increasing by \$6,000 with costs associated with software licensing and third-party support being offset by a reduction in IT staff.

Engineering (area 408)

is increasing by \$5,000 relating to general engineering services not related to a specific project.

Memo Summary

Buildings and Grounds (area 409)

is increasing by \$39,000 due to the new natural gas contract and the cost to properly maintain our building as it ages.

Police Services (area 410)

budget is increasing by \$534,500 (7.8%). Wages are increasing per the collective bargaining agreement with one new proposed hire to fill the position of patrol officer that will occur when the Sergeant promotion takes place. The medical benefits line has increased as employees' status has changed resulting in more lives covered. Costs related to ammunition are increasing for the new firearms being purchased. The canine unit costs are increasing due to the additional training for the two dogs purchased this year and the two that will be purchased in 2023.

It is important to note over 93% of the Department's budget is related to wages and benefits to continue to provide 24/7 coverage to our residents, businesses, and visitors in the Township.

Police Fleet (area 411)

is increasing by \$30,000 due to the increased cost of fuel and vehicle maintenance.

Fire Protection (area 413)

reflects the pass-through of the foreign fire tax from the Commonwealth to the Relief Association. The annual stipend of \$500 per active volunteer firefighter is also included in this area of the budget. This check is sent to the volunteer fire company and they deposit it and distribute checks to the eligible members.

Code Enforcement (area 414)

is decreasing by \$26,000 (3.7%) due to the completion of the Comprehensive Plan and the estimated decrease in the need for third-party inspections as activity is slowing down.

Memo Summary

Emergency Services (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.

Public Works (area 430)

is increasing by \$44,500 (2.6%) with \$20,000 of the increase related to the cost of fuel and \$10,000 for CDL training and testing for our two newest employees. Wages have decreased but this is due to them being allocated to other areas based on the department's activity. We have allocated \$40,000 in snow removal costs (area 432) including wages so we can have a better idea of the cost for storms and itemize them in the event there is relief available. Other areas of Public Works (433, 434, 436, and 438) are consistent with the prior year's budget.

Employer Paid Benefits (area 483)

are \$53,500 higher than the prior year due primarily to the increase in the Police Pension Minimum Municipal Obligation (MMO). This is an actuarial calculation and must be funded each year.

Insurance (area 486)

is \$42,000 less than the prior year as we allocate costs across other funds.

Interfund transfers (area 492)

include \$25,000 to the Autumn Festival Fund which will allow us to continue to offer this to attendees without charge. If we could count on a certain level of sponsorship this could be reduced.

Memo Summary

Fire Protection (04)

Revenue sources for this fund include dedicated millage from real estate taxes and a portion of earned income tax and local services tax collected. 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. A new expenditure of \$30,000 included in the budget pertains to the firefighter wellness incentive that Chief Wiegman discussed with you during his presentation at the budget workshop. The proposed revenue is \$1,649,000 and the expenditures are \$1,655,000. The projected fund balance on 12/31/23 is \$503,545.

Parks & Recreation (05)

The sole source of revenue for this fund is real estate tax revenue, as there is dedicated millage for parks and recreation. Operating expenditures relate to the wages of Public Works staff assigned to the parks and the costs related specifically to park maintenance. The proposed 2023 budget shows revenue of \$523,000 and expenditures of \$556,500 resulting in a projected fund balance of \$690,819 on 12/31/23.

Streetlights (07)

The source of revenue is the dedicated millage assessed to those property owners who are in residential streetlight districts. Revenue is estimated to be \$136,000. Expenditures proposed at \$122,500 are for the electric bills for those streetlights and their maintenance. The Township-wide streetlight conversion project was paid out of this fund. The proposed 2023 budget for this fund projects a \$13,000 surplus creating an estimated fund balance of \$245,431 on 12/31/23.

Community Recreation Center (08)

In keeping with the continuing goal of resuming pre-COVID operations but not knowing how the uncertainty of the economy and inflationary pressures may affect operations in the coming year, we have estimated operating revenues of \$874,000 which is 18% higher than 2022. Operating expenditures estimated at \$983,500 are 10% higher than the 2022 budget. In 2023 we are again projecting operating expenditures to exceed operating revenue. The fund balance projected at 12/31/23 is \$869,740. However, the fund balance/net position is primarily comprised of the fixed assets associated with the CRC and not cash on hand.

Memo Summary

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 12/31/23 is projected to be \$701,459.

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. We have included contributions of \$280,500 representing the Higher Rock townhome development and the Village of Windsor project. There are no proposed expenditures in 2023 as we expect to use this money for our required match on the Whistlestop Park project in 2024. The fund balance on 12/31/23 is projected to be \$604,115.

Liquid Fuels (35)

The source of revenue is the annual allocation from the state derived from the motor vehicle fuel tax. Expenditures proposed for 2023 include snow and ice removal costs, traffic signal costs, and non-residential street lighting costs. The proposed 2023 budget for this fund projects a surplus of \$459,000 as we work to replenish the fund balance for future road projects once the borrowing proceeds are fully utilized. The projected fund balance as of 12/31/23 is \$1,766,046.

Environmental (93)

The primary source of revenue in this fund is the annual Act 904 recycling grant we receive from the state. Beginning in 2023 this revenue will be placed in the General Fund, as permitted by the Act. The proposed 2023 budget will leave \$160,479 in fund balance. Proposed expenditures of \$53,000 include money for the energy consultant who will assist the Township with its energy transition plans as part of the Ready For 100 initiative. There is also money for EAC initiatives and seminar attendance during the year.

Memo Summary

Replacement Tree (94)

The primary source of revenue in this fund is developer contributions representing fees in lieu of reforestation. Expenditures are based on recommendations of the Shade Tree Commission with assistance from the Planning and Zoning Department staff. The Township did not receive any contributions in 2022. The proposed 2023 budget reflects 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 \$75,000 resulting in a surplus of \$125,000 that will carry forward for additional tree planting.

Autumn Festival (95)

The proposed 2023 budget for this fund projects expenditures at the same level as the 2022 budget with a \$25,000 contribution from the General Fund if we cannot raise sufficient revenue from sponsorships.

Restoration (96)

This fund relates to the Knapp Road farm. The fund balance of \$4,112 will be used in 2023 as part of the annual \$6,000 contribution the Township provides to the Historical Society. Future payments will resume being paid from the General Fund if the Board wishes to continue making these annual contributions.

MONTGOMERY TOWNSHIP
2023 BUDGET
GENERAL FUND
SUMMARY
REVENUES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING REVENUE						
Real Property Taxes	\$ 1,803,840	\$ 1,858,825	\$ 1,808,889	\$ 2,175,000	\$ 2,190,857	\$ 2,185,000
Local Tax Enabling Act 511 Taxes	10,078,808	10,097,598	10,364,359	9,540,000	11,842,525	10,010,000
Licenses and Permits	760,914	836,113	635,310	542,500	677,183	488,000
Business Licenses and Permits	719,769	596,320	579,606	612,500	592,878	587,500
Fines	197,669	153,322	172,786	125,000	125,593	125,000
Interest Earnings	76,469	99,913	24,638	25,000	44,304	20,000
State Shared Revenue and Entitlements	900,002	826,346	748,836	810,000	841,826	825,000
Charges for Services	<u>85,688</u>	<u>53,967</u>	<u>37,496</u>	<u>60,000</u>	<u>33,651</u>	<u>40,000</u>
TOTAL OPERATING REVENUES	\$ 14,623,160	\$ 14,522,404	\$ 14,371,920	\$ 13,890,000	\$ 16,348,818	\$ 14,280,500
NON-OPERATING REVENUE						
Other Financing Sources	\$ 14,342	\$ 19,881	\$ (105,054)	\$ -	\$ 3,613	\$ -
Interfund Transfers	<u>450,536</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>4,112</u>
TOTAL NON-OPERATING REVENUES	\$ 464,878	\$ 19,881	\$ (105,054)	\$ -	\$ 9,613	\$ 4,112
TOTAL REVENUES	\$ 15,088,038	\$ 14,542,284	\$ 14,266,866	\$ 13,890,000	\$ 16,358,431	\$ 14,284,612

MONTGOMERY TOWNSHIP
2023 BUDGET
GENERAL FUND
SUMMARY

EXPENDITURES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING EXPENDITURES						
Administration	\$ 1,135,578	\$ 1,027,464	\$ 896,514	\$ 1,048,000	\$ 852,019	\$ 1,051,500
Tax Collection	220,888	181,632	170,520	188,500	185,810	194,500
Legal Services	250,400	149,338	163,761	210,000	228,713	155,000
Finance	413,982	366,505	422,913	476,000	410,120	492,000
Information Technology	217,465	268,614	301,088	366,000	296,012	372,000
Engineering	52,738	55,687	50,501	70,000	83,105	75,000
Buildings and Grounds	290,135	291,321	292,672	276,000	318,502	315,000
Police Services	6,814,726	6,629,091	6,577,438	6,925,000	6,109,249	7,489,500
Fire Protection	227,354	234,975	215,099	215,000	245,083	216,500
Code Enforcement	661,407	602,057	685,389	706,500	614,001	680,500
Emergency and VMSC	4,898	2,869	3,543	-	-	100,000
Public Works	1,800,407	1,771,720	1,662,077	1,754,500	1,516,233	1,842,000
Employer Paid Benefits	1,282,852	1,203,245	1,298,858	1,105,000	1,037,305	1,158,500
Insurance	260,137	274,478	265,024	269,000	277,097	227,000
TOTAL OPERATING EXPENDITURES	\$ 13,632,968	\$ 13,058,997	\$ 13,005,397	\$ 13,609,500	\$ 12,173,250	\$ 14,369,000
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ 1,004,899	\$ 450,000	\$ 740,203	\$ 523,000	\$ 807,000	\$ 25,000
Miscellaneous Expenditures	-	281,717	23,924	-	941	-
TOTAL NON-OPERATING EXPENDITURES	\$ 1,004,899	\$ 731,717	\$ 764,127	\$ 523,000	\$ 807,941	\$ 25,000
TOTAL EXPENDITURES	\$ 14,637,867	\$ 13,790,714	\$ 13,769,524	\$ 14,132,500	\$ 12,981,190	\$ 14,394,000
INCOME/(LOSS) FROM OPERATIONS	\$ 450,171	\$ 751,570	\$ 497,342	\$ (242,500)	\$ 3,377,241	\$ (109,388)
FUND BALANCE - BEGINNING OF YEAR	\$ 3,063,472	\$ 3,513,643	\$ 4,265,214	\$ 4,762,555	\$ 4,762,555	\$ 4,520,055
FUND BALANCE - END OF YEAR	\$ 3,513,643	\$ 4,265,214	\$ 4,762,555	\$ 4,520,055	\$ 8,139,796	\$ 4,410,667

MONTGOMERY TOWNSHIP
2023 BUDGET
GENERAL FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
REAL PROPERTY TAXES							
01-301-3511	Real Estate - Current	\$ 1,828,601	\$ 1,853,716	\$ 1,796,198	\$ 2,160,000	\$ 2,181,610	\$ 2,175,000
01-301-3512	Real Estate - Prior	16,749	9,257	18,598	15,000	9,537	10,000
01-301-3513	Real Estate - Refund	<u>(41,510)</u>	<u>(4,149)</u>	<u>(5,907)</u>	<u>-</u>	<u>(290)</u>	<u>-</u>
		\$ 1,803,840	\$ 1,858,825	\$ 1,808,889	\$ 2,175,000	\$ 2,190,857	\$ 2,185,000
LOCAL TAX ENABLING ACT 511 TAXES							
01-304-3541	Earned Income Tax	\$ 5,403,876	\$ 5,325,944	\$ 5,753,822	\$ 5,300,000	\$ 5,761,742	\$ 5,580,000
01-310-3110	Real Estate Transfer Tax	886,601	926,895	1,104,221	900,000	1,904,195	900,000
01-310-3130	Mercantile Tax - Current	1,989,348	1,836,901	1,864,258	1,800,000	2,493,483	2,000,000
01-310-3131	Mercantile Tax - Prior	364,308	266,188	14,453	50,000	-	-
01-310-3140	Local Services Tax - Current	389,864	480,306	511,931	480,000	548,321	500,000
01-310-3141	Local Services Tax - Prior	144,089	-	-	-	-	-
01-310-3160	Business Privilege/Merc - P&I	135,092	(29,724)	-	50,000	-	-
01-310-3170	Amusement Tax - Current	53,856	51,198	73,486	50,000	69,423	55,000
01-310-3171	Amusement Tax - Prior	2,288	1,815	-	-	-	-
01-310-3180	Business Privilege Tax - Current	674,576	1,263,372	1,024,700	900,000	1,065,361	975,000
01-310-3181	Business Privilege Tax - Prior	<u>34,911</u>	<u>(25,297)</u>	<u>17,487</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
		\$ 10,078,808	\$ 10,097,598	\$ 10,364,359	\$ 9,540,000	\$ 11,842,525	\$ 10,010,000
LICENSES AND PERMITS							
01-320-3210	Building	\$ 391,203	\$ 446,411	\$ 297,380	\$ 315,000	\$ 381,167	\$ 315,000
01-320-3211	Zoning	25,988	31,031	27,515	15,000	27,067	15,000
01-320-3214	Electrical	60,308	57,150	59,809	40,000	40,186	25,000
01-320-3215	Plumbing	26,601	16,190	14,745	10,000	16,280	10,000
01-320-3216	Street	25,660	18,304	12,830	10,000	10,950	10,000
01-320-3217	Fence	9,100	12,130	10,625	7,000	11,895	7,000
01-320-3225	Use and Occupancy	25,783	21,293	20,675	15,000	15,281	10,000
01-320-3227	Roofing and Siding	47,533	48,577	78,444	30,000	38,624	30,000
01-320-3228	Grading	3,000	5,500	1,000	2,500	4,400	3,000
01-320-3229	Demolition	14,909	38,966	12,642	10,000	25,339	5,000
01-320-3230	HVAC	104,287	124,327	85,245	80,000	91,370	50,000
01-320-3233	Sign	<u>26,544</u>	<u>16,234</u>	<u>14,400</u>	<u>8,000</u>	<u>14,625</u>	<u>8,000</u>
		\$ 760,914	\$ 836,113	\$ 635,310	\$ 542,500	\$ 677,183	\$ 488,000
BUSINESS LICENSES AND PERMITS							
01-321-3251	Contractor Registration	\$ 21,400	\$ 20,200	\$ 17,750	\$ 12,000	\$ 16,910	\$ 12,000
01-321-3252	Temporary Business	2,250	1,350	600	1,000	-	1,000
01-321-3253	Zoning Hearing Board	17,400	13,800	21,300	6,000	18,300	6,000
01-321-3254	Zoning Maps and Books	2,550	525	4,462	500	2,321	500
01-321-3255	Mercantile	65,300	825	-	-	-	-
01-321-3259	Cable TV Franchise Fee	571,408	548,523	528,627	575,000	520,162	550,000
01-321-3260	GIS Update Fee	1,712	97	1,017	1,000	1,610	1,000
01-321-3261	Land Development	29,500	3,650	4,950	10,000	26,525	10,000
01-321-3270	Liquor Licenses	<u>8,250</u>	<u>7,350</u>	<u>900</u>	<u>7,000</u>	<u>7,050</u>	<u>7,000</u>
		\$ 719,769	\$ 596,320	\$ 579,606	\$ 612,500	\$ 592,878	\$ 587,500
FINES							
01-331-3310	Police Fines	\$ 197,669	\$ 153,322	\$ 172,786	\$ 125,000	\$ 125,593	\$ 125,000
		\$ 197,669	\$ 153,322	\$ 172,786	\$ 125,000	\$ 125,593	\$ 125,000

MONTGOMERY TOWNSHIP
2023 BUDGET
GENERAL FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
INTEREST EARNINGS							
01-341-3341	Interest	\$ 73,494	\$ 99,913	\$ 24,638	\$ 25,000	\$ 44,279	\$ 20,000
01-341-3342	Service Fees	<u>2,975</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25</u>	<u>-</u>
		\$ 76,469	\$ 99,913	\$ 24,638	\$ 25,000	\$ 44,304	\$ 20,000
STATE SHARED REVENUE AND ENTITLEMENTS							
01-354-3150	Recycling/Act 101 - (New)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
01-355-3351	Public Utility Realty Tax (PURTA)	10,922	13,610	13,589	15,000	13,367	15,000
01-355-3352	State Grants	31,525	(4,841)	(33,626)	-	(33,424)	-
01-355-3353	County Grants	-	-	51,775	-	84,124	-
01-355-3354	Municipal Pension System State Aid	634,942	595,784	522,904	595,000	549,128	550,000
01-355-3356	Foreign Fire Tax - (New)	<u>222,614</u>	<u>221,793</u>	<u>194,194</u>	<u>200,000</u>	<u>228,631</u>	<u>200,000</u>
		\$ 900,002	\$ 826,346	\$ 748,836	\$ 810,000	\$ 841,826	\$ 825,000
CHARGES FOR SERVICES							
01-360-3361	Administrative Services	\$ 39,003	\$ 36,186	\$ 29,461	\$ 35,000	\$ 21,867	\$ 20,000
01-360-3363	Street Lighting Reimbursement	6,900	(1)	-	5,000	-	-
01-360-3364	Police Services	<u>39,786</u>	<u>17,782</u>	<u>8,036</u>	<u>20,000</u>	<u>11,784</u>	<u>20,000</u>
		\$ 85,688	\$ 53,967	\$ 37,496	\$ 60,000	\$ 33,651	\$ 40,000
TOTAL OPERATING REVENUES		\$ 14,623,160	\$ 14,522,404	\$ 14,371,920	\$ 13,890,000	\$ 16,348,818	\$ 14,280,500
OTHER FINANCING SOURCES							
01-390-3390	Prior Year Refunds	\$ 2,783	\$ -	\$ (105,790)	\$ -	\$ (22)	\$ -
01-390-3391	Miscellaneous Revenue	11,559	19,881	736	-	3,634	-
01-390-3392	Sale of Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 14,342	\$ 19,881	\$ (105,054)	\$ -	\$ 3,613	\$ -
INTERFUND TRANSFERS							
01-392-3030	From Capital Reserves	\$ 450,536	\$ -	\$ -	\$ -	\$ -	\$ -
01-392-3096	From Restoration Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>4,112</u>
		\$ 450,536	\$ -	\$ -	\$ -	\$ 6,000	\$ 4,112
TOTAL NON-OPERATING REVENUES		\$ 464,878	\$ 19,881	\$ (105,054)	\$ -	\$ 9,613	\$ 4,112
TOTAL REVENUES		\$ 15,088,038	\$ 14,542,284	\$ 14,266,866	\$ 13,890,000	\$ 16,358,431	\$ 14,284,612

MONTGOMERY TOWNSHIP
2023 BUDGET
GENERAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
ADMINISTRATION							
01-400-4120	Salaries and Wages	\$ 691,585	\$ 608,663	\$ 510,548	\$ 632,500	\$ 506,226	\$ 605,000
01-400-4131	Overtime	462	-	1,346	1,500	928	2,000
01-400-4159	Medical/Rx/Dental	216,639	208,167	182,121	220,000	178,179	235,000
01-400-4161	Social Security	49,922	44,292	38,242	49,000	37,954	46,500
01-400-4162	Employee Benefits	26,821	33,988	8,466	10,000	5,058	6,500
01-400-4210	Office Supplies	10,317	8,257	11,411	10,000	7,853	12,500
01-400-4231	Vehicle Fuel	352	395	719	1,000	942	1,000
01-400-4240	Other Operating Supplies	1,294	1,993	1,594	1,500	928	1,500
01-400-4250	Vehicle Maintenance	302	165	762	1,000	910	1,000
01-400-4312	Consulting Services	6,645	444	9,886	5,000	-	20,000
01-400-4315	Actuarial Services	13,877	16,846	-	-	-	-
01-400-4316	Information Services	9,524	9,395	13,041	10,000	13,183	20,000
01-400-4318	Codification	-	-	-	-	-	-
01-400-4340	Public Information	16,253	15,836	31,857	18,000	23,640	20,000
01-400-4374	Equipment Maintenance	226	2,264	3,952	3,000	883	1,500
01-400-4380	Rentals	10,621	9,981	9,171	9,000	9,000	9,000
01-400-4420	Memberships/Dues/Subscriptions	11,731	13,037	10,036	11,500	11,198	12,000
01-400-4450	Contracted Services	-	-	3,941	5,000	1,911	2,500
01-400-4460	Meetings/Conferences/Training	8,846	3,473	11,179	10,000	10,046	12,000
01-400-4480	HR/Hiring Expenses	26,874	8,990	13,504	7,500	9,763	7,500
01-400-4540	Contributions	31,443	41,277	34,738	42,500	33,417	36,000
01-400-4750	Capital Replacement	1,845	-	-	-	-	-
		\$ 1,135,578	\$ 1,027,464	\$ 896,514	\$ 1,048,000	\$ 852,019	\$ 1,051,500
TAX COLLECTION							
01-403-4120	Salaries and Wages	\$ 45,061	\$ 46,989	\$ 10,000	\$ 17,000	\$ 10,000	\$ 20,000
01-403-4159	Medical/Rx/Dental	24,267	9,636	-	-	-	-
01-403-4161	Social Security	4,673	4,818	1,280	2,000	1,280	1,500
01-403-4162	Employee Benefits	1,863	711	-	-	-	-
01-403-4210	Office Supplies	6,669	2,613	61	2,000	26	500
01-403-4312	Consulting Services	51,988	31,777	8,445	5,000	7,194	7,500
01-403-4316	Information Services	1,907	1,943	1,970	-	2,036	2,000
01-403-4340	Public Information	975	962	745	1,000	437	1,000
01-403-4380	Rentals	1,829	1,891	1,588	1,500	1,500	1,500
01-403-4420	Dues and Subscriptions	250	50	50	-	573	500
01-403-4450	Contracted Services	81,131	80,241	146,380	160,000	162,763	160,000
01-403-4460	Meetings/Conferences/Training	275	-	-	-	-	-
		\$ 220,888	\$ 181,632	\$ 170,520	\$ 188,500	\$ 185,810	\$ 194,500
LEGAL SERVICES (NEW)							
01-404-4314	General Legal Services	\$ 250,400	\$ 149,338	\$ 163,761	\$ 205,000	\$ 228,713	\$ 150,000
01-404-4315	Special Legal Services	-	-	-	5,000	-	5,000
		\$ 250,400	\$ 149,338	\$ 163,761	\$ 210,000	\$ 228,713	\$ 155,000

General Fund - Detail

MONTGOMERY TOWNSHIP
2023 BUDGET
GENERAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
FINANCE							
01-405-4120	Salaries and Wages	\$ 248,646	\$ 205,853	\$ 273,746	\$ 317,500	\$ 262,595	\$ 335,000
01-405-4131	Overtime	1,747	1,203	-	1,500	-	1,000
01-405-4159	Medical/Rx/Dental	84,326	85,364	76,152	75,000	65,193	75,000
01-405-4161	Social Security	19,210	15,973	21,039	25,000	20,206	26,000
01-405-4162	Employee Benefits	12,152	6,232	3,184	5,000	3,345	4,000
01-405-4210	Office Supplies	7,557	7,185	4,980	5,000	6,784	5,000
01-405-4311	Auditing Services	33,180	33,830	34,754	35,000	35,034	35,000
01-405-4312	Consulting Services	-	-	-	-	-	-
01-405-4316	Information Services	6,128	6,659	6,978	7,000	6,800	7,000
01-405-4374	Equipment Maintenance	-	858	257	2,000	1,916	2,000
01-405-4420	Dues and Subscriptions	-	357	265	500	2,846	500
01-405-4450	Contracted Services	-	2,961	-	500	4,000	500
01-405-4460	Meetings/Conferences/Training	1,036	30	1,558	2,000	1,399	1,000
		\$ 413,982	\$ 366,505	\$ 422,913	\$ 476,000	\$ 410,120	\$ 492,000
INFORMATION TECHNOLOGY							
01-407-4120	Salaries and Wages	\$ 136,775	\$ 173,089	\$ 197,646	\$ 215,000	\$ 171,238	\$ 150,000
01-407-4131	Overtime	252	259	1,100	1,000	1,155	1,000
01-407-4159	Medical/Rx/Dental	28,550	34,064	41,644	45,000	34,029	40,000
01-407-4161	Social Security	10,588	13,353	15,269	17,000	13,277	11,500
01-407-4162	Employee Benefits	4,001	2,875	2,326	5,000	1,978	2,500
01-407-4210	Office Supplies	459	815	1,078	1,000	1,030	1,000
01-407-4312	Consulting Services	2,950	165	-	3,500	12,300	25,000
01-407-4316	Information Services	25,711	24,520	31,106	18,000	24,040	48,000
01-407-4317	Software License Fees	-	9,874	-	42,000	27,184	70,000
01-407-4374	Equipment Maintenance	6,103	9,439	10,918	17,500	9,780	18,000
01-407-4460	Meetings/Conferences/Training	426	162	-	1,000	-	5,000
01-407-4750	Capital Replacement	1,649	-	-	-	-	-
		\$ 217,465	\$ 268,614	\$ 301,088	\$ 366,000	\$ 296,012	\$ 372,000
ENGINEERING (NEW)							
01-408-4313	General Engineering	\$ 52,738	\$ 55,687	\$ 50,501	\$ 35,000	\$ 61,078	\$ 40,000
01-408-4313	Traffic Engineering	-	-	-	10,000	5,464	10,000
01-408-4313	Stormwater Engineering	-	-	-	25,000	16,563	25,000
01-408-4313	Planning Services	-	-	-	-	-	-
		\$ 52,738	\$ 55,687	\$ 50,501	\$ 70,000	\$ 83,105	\$ 75,000
BUILDINGS AND GROUNDS (NEW)							
01-409-4320	Communications	\$ 62,164	\$ 63,094	\$ 61,691	\$ 67,000	\$ 52,197	\$ 75,000
01-409-4360	Public Utilities	146,360	152,217	151,517	145,000	164,296	160,000
01-409-4373	Building Maintenance	81,612	76,010	79,464	64,000	102,010	80,000
01-409-4450	Contracted Services	-	-	-	-	-	-
		\$ 290,135	\$ 291,321	\$ 292,672	\$ 276,000	\$ 318,502	\$ 315,000

MONTGOMERY TOWNSHIP
2023 BUDGET
GENERAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
POLICE SERVICES							
01-410-4120	Salaries and Wages	\$ 4,668,414	\$ 4,898,915	\$ 4,916,160	\$ 5,112,000	\$ 4,455,745	\$ 5,515,000
01-410-4131	Overtime	128,232	52,930	87,805	132,000	124,928	132,000
01-410-4157	Post Retirement Medical	93,824	74,728	58,428	65,000	45,705	60,000
01-410-4159	Medical/Rx/Dental	825,328	861,300	771,515	790,000	737,259	895,000
01-410-4161	Social Security	363,291	381,115	381,346	402,000	348,969	432,000
01-410-4162	Employee Benefits	121,465	79,019	51,639	59,000	48,700	57,000
01-410-4187	Education	-	-	19,308	30,000	6,948	30,000
01-410-4210	Office Supplies	6,932	9,419	6,492	11,500	7,001	12,500
01-410-4220	Operating Supplies	10,279	11,471	22,160	22,000	31,798	22,500
01-410-4238	Uniforms	25,606	33,451	33,862	35,500	35,752	37,500
01-410-4239	Weapons and Ammunition	8,816	9,423	5,885	8,000	4,736	15,500
01-410-4240	Other Operating Supplies	8,761	6,936	1,485	-	1,285	-
01-410-4249	Canine Unit	7,415	7,687	9,174	9,000	9,234	17,500
01-410-4316	Information Services	497	1,967	11,979	14,500	21,525	-
01-410-4340	Public Information	8,967	7,117	7,242	13,000	9,751	14,500
01-410-4341	DARE Program	3,981	2,579	4,574	4,500	255	4,500
01-410-4374	Equipment Maintenance	16,927	11,985	18,889	20,000	12,505	25,000
01-410-4375	On Line Services	20,479	59,444	40,779	82,500	75,316	83,000
01-410-4380	Rentals	5,332	5,846	4,793	6,000	5,130	-
01-410-4420	Dues and Subscriptions	5,027	6,187	7,938	8,500	8,822	10,000
01-410-4460	Meetings/Conferences/Training	36,538	29,165	20,273	24,500	25,070	20,500
01-410-4750	Capital Replacement	<u>260,645</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 6,626,756	\$ 6,550,684	\$ 6,481,728	\$ 6,849,500	\$ 6,016,434	\$ 7,384,000
POLICE SERVICES - FLEET							
01-411-4231	Vehicle Fuel	\$ 50,087	\$ 37,648	\$ 54,161	\$ 35,000	\$ 61,697	\$ 55,000
01-411-4250	Vehicle Maintenance	46,884	40,759	41,549	40,500	31,118	50,500
01-411-4750	Capital Replacement	<u>90,999</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 187,970	\$ 78,407	\$ 95,710	\$ 75,500	\$ 92,815	\$ 105,500
FIRE PROTECTION							
01-413-4120	Salaries and Wages	\$ 4,135	\$ 4,509	\$ 5,490	\$ -	\$ -	\$ -
01-413-4159	Medical/Rx/Dental	(33)	(62)	-	-	(48)	-
01-413-4161	Social Security	322	340	415	-	-	-
01-413-4162	Employee Benefits	316	(5)	-	-	-	-
01-413-4540	Contributions	-	8,400	15,000	15,000	16,500	16,500
01-413-4560	Foreign Fire Tax - (New)	<u>222,614</u>	<u>221,793</u>	<u>194,194</u>	<u>200,000</u>	<u>228,631</u>	<u>200,000</u>
		\$ 227,354	\$ 234,975	\$ 215,099	\$ 215,000	\$ 245,083	\$ 216,500

MONTGOMERY TOWNSHIP
2023 BUDGET
GENERAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
CODE ENFORCEMENT							
01-414-4120	Salaries and Wages	\$ 296,903	\$ 300,174	\$ 283,370	\$ 311,500	\$ 274,994	\$ 330,000
01-414-4131	Overtime	496	-	-	500	557	1,000
01-414-4159	Medical/Rx/Dental	65,180	66,426	65,152	70,000	59,789	85,000
01-414-4161	Social Security	22,878	23,218	22,124	24,000	21,592	24,500
01-414-4162	Employee Benefits	12,691	5,399	3,617	6,000	3,248	3,500
01-414-4210	Office Supplies	3,690	3,646	3,661	2,500	3,328	2,500
01-414-4220	Operating Supplies	-	-	229	3,500	598	1,000
01-414-4231	Vehicle Fuel	1,339	728	742	1,500	751	1,000
01-414-4250	Vehicle Maintenance	272	337	5,894	1,000	304	1,000
01-414-4312	Consulting Services (Comp Plan)	5,502	-	49,506	10,000	32,026	-
01-414-4316	Information Services	11,288	10,221	6,781	7,500	15,537	7,500
01-414-4340	Public Information	6,161	8,728	10,762	7,500	12,343	7,500
01-414-4374	Equipment Maintenance	-	-	340	500	387	500
01-414-4380	Rentals	2,345	2,463	2,071	2,500	2,123	2,500
01-414-4420	Dues and Subscriptions	237	906	197	1,500	856	1,500
01-414-4450	Contracted Services	230,438	179,582	230,833	255,000	184,886	210,000
01-414-4460	Meetings/Conferences/Training	198	230	110	1,500	682	1,500
01-414-4750	Capital Replacement	1,790	-	-	-	-	-
		<u>\$ 661,407</u>	<u>\$ 602,057</u>	<u>\$ 685,389</u>	<u>\$ 706,500</u>	<u>\$ 614,001</u>	<u>\$ 680,500</u>
EMERGENCY AND VMSC							
01-415-4120	Salaries and Wages	\$ 2,481	\$ 2,705	\$ 3,294	\$ -	\$ -	\$ -
01-415-4159	Medical/Rx/Dental	(21)	(40)	-	-	-	-
01-415-4161	Social Security	193	204	249	-	-	-
01-415-4220	Operating Supplies	2,095	-	-	-	-	-
01-415-4460	Meetings/Conferences/Training	150	-	-	-	-	-
01-415-4540	Contributions	-	-	-	-	-	100,000
01-415-4750	Capital Replacement	-	-	-	-	-	-
		<u>\$ 4,898</u>	<u>\$ 2,869</u>	<u>\$ 3,543</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,000</u>

MONTGOMERY TOWNSHIP
2023 BUDGET
GENERAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
PUBLIC WORKS							
01-430-4120	Salaries and Wages	\$ 873,466	\$ 916,238	\$ 895,518	\$ 1,001,000	\$ 869,246	\$ 990,000
01-430-4131	Overtime	22,159	23,201	36,233	44,000	7,104	42,000
01-430-4159	Medical/Rx/Dental	298,998	307,787	286,166	315,000	273,404	340,000
01-430-4161	Social Security	94,403	95,235	92,562	101,000	86,068	79,000
01-430-4162	Employee Benefits	37,630	22,329	13,329	16,000	13,101	15,000
01-430-4187	Education	-	-	-	-	-	3,000
01-430-4210	Office Supplies	2,176	1,624	3,177	4,000	3,544	4,500
01-430-4220	Operating Supplies	20,265	11,455	21,301	26,000	19,555	29,000
01-430-4231	Vehicle Fuel	32,507	21,990	39,257	40,000	64,824	60,000
01-430-4238	Uniforms	11,970	17,154	9,057	17,500	9,888	20,000
01-430-4240	Other Operating Supplies	2,057	2,823	3,082	4,000	2,378	4,000
01-430-4250	Vehicle Maintenance	65,721	67,496	50,739	60,000	52,508	60,000
01-430-4260	Small Tools	4,533	5,529	4,679	5,000	3,426	6,000
01-430-4316	Information Services	5,117	5,478	6,744	4,500	8,384	10,000
01-430-4340	Public Information	5,327	6,164	1,775	6,000	4,695	5,000
01-430-4374	Equipment Maintenance	21,401	22,755	16,251	18,000	7,275	20,000
01-430-4380	Rentals	4,448	4,719	3,544	4,500	3,660	12,500
01-430-4420	Dues and Subscriptions	3,406	1,788	1,973	2,500	1,968	2,500
01-430-4450	Contracted Services	9,594	27,409	13,324	12,000	-	12,000
01-430-4460	Meetings/Conferences/Training	2,270	1,314	928	4,000	8,383	15,000
		\$ 1,517,447	\$ 1,562,488	\$ 1,499,639	\$ 1,685,000	\$ 1,439,412	\$ 1,729,500
SNOW AND ICE REMOVAL							
01-432-4120	Salaries and Wages	\$ -	\$ -	\$ 747	\$ -	\$ 29,642	\$ 35,000
01-432-4131	Overtime	-	-	135	-	11,190	1,500
01-432-4161	Social Security	-	-	-	-	-	3,000
01-432-4220	Operating Supplies	59,625	13,643	711	2,000	598	3,000
01-432-4374	Equipment Maintenance	19,230	15,935	(83)	-	7,970	5,000
01-432-4380	Rentals	-	-	-	-	-	-
01-432-4450	Contracted Services	1,932	1,281	-	10,000	-	5,000
01-432-4750	Capital Replacement	13,169	-	-	-	-	-
		\$ 93,956	\$ 30,860	\$ 1,510	\$ 12,000	\$ 49,400	\$ 52,500
TRAFFIC							
01-433-4220	Operating Supplies	\$ 50,987	\$ 14,006	\$ 31,807	\$ -	\$ (3,039)	\$ -
01-433-4313	Engineering Services	31,617	39,455	46,426	-	-	-
01-433-4320	Communication	1,002	654	391	-	22	-
01-433-4360	Public Utilities	4,779	4,891	5,618	-	522	-
01-433-4374	Equipment Maintenance	2,368	8,302	-	-	-	-
01-433-4376	Knockdowns	(2,265)	34,262	16,277	-	(14,057)	-
01-433-4450	Contracted Services	35,702	25,050	10,571	-	-	-
01-433-4750	Capital Replacement	-	-	-	-	-	-
		\$ 124,189	\$ 126,620	\$ 111,090	\$ -	\$ (16,553)	\$ -

MONTGOMERY TOWNSHIP
2023 BUDGET
GENERAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
STREET LIGHTING							
01-434-4220	Operating Supplies	\$ 4,804	\$ -	\$ -	\$ -	\$ -	\$ -
01-434-4360	Public Utilities	10,634	11,762	11,162	-	928	-
01-434-4376	Knockdowns	-	-	-	1,000	-	1,000
01-434-4450	Contracted Services	<u>13,021</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 28,459	\$ 11,762	\$ 11,162	\$ 1,000	\$ 928	\$ 1,000
STORM SEWERS AND DRAINS							
01-436-4220	Operating Supplies	\$ -	\$ -	\$ 2,334	\$ 8,000	\$ 1,950	\$ 8,000
01-436-4450	Contracted Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ -	\$ -	\$ 2,334	\$ 8,000	\$ 1,950	\$ 8,000
MAINTENANCE AND REPAIRS OF ROADS AND BRIDGES							
01-438-4220	Operating Supplies	\$ 36,355	\$ 39,990	\$ 36,342	\$ 45,000	\$ 40,837	\$ 45,000
01-438-4313	Engineering Services	-	-	-	1,000	-	1,000
01-438-4380	Rentals	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,500</u>	<u>259</u>	<u>5,000</u>
		\$ 36,355	\$ 39,990	\$ 36,342	\$ 48,500	\$ 41,096	\$ 51,000
EMPLOYER PAID BENEFITS (NEW)							
01-483-4065	Non-Uniformed Pension Plan	\$ 250,277	\$ 223,020	\$ 249,759	\$ 268,000	\$ 226,559	\$ 265,500
01-483-4060	Police Pension Plan	851,857	809,367	812,228	631,000	631,028	680,000
01-483-4317	Other Employee Services	-	-	-	-	-	5,000
01-483-4354	Worker's Compensation	<u>180,719</u>	<u>170,858</u>	<u>236,871</u>	<u>206,000</u>	<u>179,718</u>	<u>208,000</u>
		\$ 1,282,852	\$ 1,203,245	\$ 1,298,858	\$ 1,105,000	\$ 1,037,305	\$ 1,158,500
INSURANCE (NEW)							
01-486-4350	Property and Liability	<u>\$ 260,137</u>	<u>\$ 274,478</u>	<u>\$ 265,024</u>	<u>\$ 269,000</u>	<u>\$ 277,097</u>	<u>\$ 227,000</u>
		\$ 260,137	\$ 274,478	\$ 265,024	\$ 269,000	\$ 277,097	\$ 227,000
TOTAL OPERATING EXPENDITURES		\$ 13,632,968	\$ 13,058,997	\$ 13,005,397	\$ 13,609,500	\$ 12,173,250	\$ 14,369,000

MONTGOMERY TOWNSHIP
2023 BUDGET
GENERAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
INTERFUND TRANSFERS							
01-492-4008	To Recreation Center	\$ 200,000	\$ -	\$ -	\$ 516,000	\$ -	\$ -
01-492-4023	To Debt Service Fund	67,079	-	258,429	-	-	-
01-492-4030	To Capital Reserve	730,820	450,000	481,774	-	800,000	-
01-492-4095	To Autumn Festival	<u>7,000</u>	<u>-</u>	<u>-</u>	<u>7,000</u>	<u>7,000</u>	<u>25,000</u>
		\$ 1,004,899	\$ 450,000	\$ 740,203	\$ 523,000	\$ 807,000	\$ 25,000
MISCELLANEOUS EXPENDITURES							
01-490-4490	Prior Year Expenses	\$ -	\$ 158,860	\$ 17,438	\$ -	\$ -	\$ -
01-493-4219	COVID-19 Expenses	<u>-</u>	<u>122,857</u>	<u>6,486</u>	<u>-</u>	<u>941</u>	<u>-</u>
		\$ -	\$ 281,717	\$ 23,924	\$ -	\$ 941	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ 1,004,899	\$ 731,717	\$ 764,127	\$ 523,000	\$ 807,941	\$ 25,000
TOTAL EXPENDITURES		\$ 14,637,867	\$ 13,790,714	\$ 13,769,524	\$ 14,132,500	\$ 12,981,190	\$ 14,394,000
INCOME/(LOSS) FROM OPERATIONS		\$ 450,171	\$ 751,570	\$ 497,342	\$ (242,500)	\$ 3,377,241	\$ (109,388)
FUND BALANCE - BEGINNING OF YEAR		\$ 3,063,472	\$ 3,513,643	\$ 4,265,214	\$ 4,762,555	\$ 4,762,555	\$ 4,520,055
FUND BALANCE - END OF YEAR		\$ 3,513,643	\$ 4,265,214	\$ 4,762,555	\$ 4,520,055	\$ 8,139,796	\$ 4,410,667

MONTGOMERY TOWNSHIP
2023 BUDGET
FIRE PROTECTION FUND
SUMMARY

REVENUES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING REVENUE						
Real Property Taxes	\$ 376,782	\$ 340,826	\$ 332,443	\$ 1,062,500	\$ 1,073,412	\$ 1,071,500
Local Tax Enabling Act 511 Taxes	490,081	470,347	479,003	480,000	415,854	490,000
Business Licenses and Permits	79,316	78,678	57,371	70,000	3,280	70,000
Interest Earnings	1,516	6,172	1,604	2,000	3,004	2,000
State Shared Revenue and Entitlements	14,152	-	-	-	-	-
Charges for Services	<u>14,560</u>	<u>15,396</u>	<u>18,430</u>	<u>15,000</u>	<u>29,225</u>	<u>15,000</u>
TOTAL OPERATING REVENUES	\$ 976,407	\$ 911,417	\$ 888,851	\$ 1,629,500	\$ 1,524,775	\$ 1,648,500
NON-OPERATING REVENUE						
Other Financing Sources	\$ 20,814	\$ 7,498	\$ 275	\$ 500	\$ 355	\$ 500
Interfund Transfers	<u>11,367</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL NON-OPERATING REVENUES	\$ 32,181	\$ 7,498	\$ 275	\$ 500	\$ 355	\$ 500
TOTAL REVENUES	\$ 1,008,588	\$ 918,915	\$ 889,126	\$ 1,630,000	\$ 1,525,130	\$ 1,649,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING EXPENDITURES						
Legal Services	\$ 45,949	\$ 3,878	\$ 800	\$ -	\$ 320	\$ 1,000
Buildings and Grounds	52,143	80,371	58,692	77,000	69,698	78,000
Information Technology	4,167	5,058	1,813	13,000	11,891	39,000
Fire Protection	699,272	697,606	871,039	1,246,100	1,014,746	1,352,500
Employer Paid Benefits	107,243	74,726	81,992	114,000	95,923	152,500
Insurance	<u>34,038</u>	<u>33,868</u>	<u>33,674</u>	<u>36,000</u>	<u>32,252</u>	<u>32,000</u>
TOTAL OPERATING EXPENDITURES	\$ 942,812	\$ 895,507	\$ 1,048,010	\$ 1,486,100	\$ 1,224,830	\$ 1,655,000
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 942,812	\$ 895,507	\$ 1,048,010	\$ 1,486,100	\$ 1,224,830	\$ 1,655,000
INCOME/(LOSS) FROM OPERATIONS	\$ 65,776	\$ 23,409	\$ (158,884)	\$ 143,900	\$ 300,300	\$ (6,000)
FUND BALANCE - BEGINNING OF YEAR	\$ 435,344	\$ 501,120	\$ 524,529	\$ 365,645	\$ 365,645	\$ 509,545
FUND BALANCE - END OF YEAR	\$ 501,120	\$ 524,529	\$ 365,645	\$ 509,545	\$ 665,945	\$ 503,545

MONTGOMERY TOWNSHIP
2023 BUDGET
FIRE PROTECTION FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
REAL PROPERTY TAXES							
04-301-3511	Real Estate - Current	\$ 373,488	\$ 339,134	\$ 329,043	\$ 1,060,500	\$ 1,071,668	\$ 1,070,000
04-301-3512	Real Estate - Prior	<u>3,295</u>	<u>1,692</u>	<u>3,400</u>	<u>2,000</u>	<u>1,744</u>	<u>1,500</u>
		\$ 376,782	\$ 340,826	\$ 332,443	\$ 1,062,500	\$ 1,073,412	\$ 1,071,500
LOCAL TAX ENABLING ACT 511 TAXES							
04-304-3541	Earned Income Tax	\$ 310,000	\$ 310,000	\$ 310,000	\$ 300,000	\$ 232,500	\$ 310,000
04-310-3140	Local Services Tax - Current	<u>180,081</u>	<u>160,347</u>	<u>169,003</u>	<u>180,000</u>	<u>183,354</u>	<u>180,000</u>
		\$ 490,081	\$ 470,347	\$ 479,003	\$ 480,000	\$ 415,854	\$ 490,000
BUSINESS LICENSES AND PERMITS							
04-321-3271	Licenses	<u>\$ 79,316</u>	<u>\$ 78,678</u>	<u>\$ 57,371</u>	<u>\$ 70,000</u>	<u>\$ 3,280</u>	<u>\$ 70,000</u>
		\$ 79,316	\$ 78,678	\$ 57,371	\$ 70,000	\$ 3,280	\$ 70,000
INTEREST EARNINGS							
04-341-3341	Interest	<u>\$ 1,516</u>	<u>\$ 6,172</u>	<u>\$ 1,604</u>	<u>\$ 2,000</u>	<u>\$ 3,004</u>	<u>\$ 2,000</u>
		\$ 1,516	\$ 6,172	\$ 1,604	\$ 2,000	\$ 3,004	\$ 2,000
STATE SHARED REVENUE AND ENTITLEMENTS							
04-355-3350	Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-355-3352	State Grants	14,152	-	-	-	-	-
04-355-3353	County Grants	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 14,152	\$ -	\$ -	\$ -	\$ -	\$ -
CHARGES FOR SERVICES							
04-360-3368	Department Services	<u>\$ 14,560</u>	<u>\$ 15,396</u>	<u>\$ 18,430</u>	<u>\$ 15,000</u>	<u>\$ 29,225</u>	<u>\$ 15,000</u>
		\$ 14,560	\$ 15,396	\$ 18,430	\$ 15,000	\$ 29,225	\$ 15,000
TOTAL OPERATING REVENUES		\$ 976,407	\$ 911,417	\$ 888,851	\$ 1,629,500	\$ 1,524,775	\$ 1,648,500
OTHER FINANCING SOURCES							
04-390-3391	Miscellaneous Revenue	<u>\$ 20,814</u>	<u>\$ 7,498</u>	<u>\$ 275</u>	<u>\$ 500</u>	<u>\$ 355</u>	<u>\$ 500</u>
		\$ 20,814	\$ 7,498	\$ 275	\$ 500	\$ 355	\$ 500
INTERFUND TRANSFERS							
04-392-3001	From General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
04-392-3030	From Capital Reserves	<u>11,367</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 11,367	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES		\$ 32,181	\$ 7,498	\$ 275	\$ 500	\$ 355	\$ 500
TOTAL REVENUES		\$ 1,008,588	\$ 918,915	\$ 889,126	\$ 1,630,000	\$ 1,525,130	\$ 1,649,000

Fire Protection Fund - Detail

MONTGOMERY TOWNSHIP
2023 BUDGET
FIRE PROTECTION FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
LEGAL SERVICES - (New)							
04-404-4314	General Legal Services	45,949	3,878	800	-	320	1,000
04-404-4315	Special Legal Services	-	-	-	-	-	-
		\$ 45,949	\$ 3,878	\$ 800	\$ -	\$ 320	\$ 1,000
BUILDINGS AND GROUNDS - (New)							
04-409-4320	Communications	\$ 7,162	\$ 7,185	\$ 13,021	\$ 15,000	\$ 12,133	\$ 15,500
04-409-4360	Public Utilities	19,593	19,540	20,875	27,000	20,600	27,000
04-409-4373	Building Maintenance	25,388	53,645	24,797	35,000	36,965	35,500
04-409-4450	Contracted Services	-	-	-	-	-	-
		\$ 52,143	\$ 80,371	\$ 58,692	\$ 77,000	\$ 69,698	\$ 78,000
INFORMATION TECHNOLOGY - (New)							
04-407-4120	Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
04-407-4131	Overtime	-	-	-	-	-	500
04-407-4161	Social Security	-	-	-	-	-	1,500
04-407-4210	Office Supplies	-	-	-	-	-	-
04-407-4312	Consulting Services	-	-	-	-	-	-
04-407-4317	Software License Fees	4,167	5,058	1,813	13,000	11,891	17,000
04-407-4374	Equipment Maintenance	-	-	-	-	-	-
		\$ 4,167	\$ 5,058	\$ 1,813	\$ 13,000	\$ 11,891	\$ 39,000
FIRE PROTECTION							
04-413-4120	Salaries and Wages	\$ 417,087	\$ 408,381	\$ 526,738	\$ 765,000	\$ 666,792	\$ 820,000
04-413-4131	Overtime	17,818	12,903	18,234	15,000	17,513	50,000
04-413-4159	Medical/Rx/Dental	74,721	86,819	91,951	130,000	100,281	130,000
04-413-4161	Social Security	34,412	32,520	41,348	51,000	45,649	56,000
04-413-4162	Employee Benefits	9,415	5,573	4,355	9,000	5,681	7,000
04-413-4210	Office Supplies	995	2,324	2,673	9,000	7,946	10,000
04-413-4220	Operating Supplies	2,335	2,406	3,234	12,000	6,267	15,000
04-413-4221	Fire Fighting Equipment	9,688	10,942	24,668	58,000	16,783	50,000
04-413-4231	Vehicle Fuel	14,999	10,517	17,055	17,000	21,075	17,000
04-413-4238	Uniforms	2,041	9,711	8,987	20,000	14,878	25,000
04-413-4240	Other Operating Supplies	(1,386)	-	-	1,000	-	1,000
04-413-4250	Vehicle Maintenance	47,609	54,599	65,753	70,000	53,825	70,000
04-413-4340	Public Information	3,234	10,057	10,094	20,000	17,102	20,000
04-413-4374	Equipment Maintenance	13,864	9,993	10,723	30,000	15,560	30,000
04-413-4380	Rentals	1,729	1,652	1,388	1,500	1,500	1,500
04-413-4420	Dues and Subscriptions	1,195	910	831	3,600	1,730	5,000
04-413-4460	Meetings/Conferences/Training	38,149	38,299	40,508	34,000	21,556	45,000
04-413-4480	HR/Hiring Expenses	-	-	2,500	-	609	-
04-413-4750	Capital Replacement	11,367	-	-	-	-	-
		\$ 699,272	\$ 697,606	\$ 871,039	\$ 1,246,100	\$ 1,014,746	\$ 1,352,500

MONTGOMERY TOWNSHIP
2023 BUDGET
FIRE PROTECTION FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
EMPLOYER PAID BENEFITS - (New)							
04-483-4065	Non-Uniformed Pension Plan	\$ 33,886	\$ 21,223	\$ 34,577	\$ 60,000	\$ 49,075	\$ 65,000
04-483-4317	Other Employee Services	-	-	-	-	-	30,000
04-483-4354	Worker's Compensation	<u>73,357</u>	<u>53,504</u>	<u>47,415</u>	<u>54,000</u>	<u>46,848</u>	<u>57,500</u>
		\$ 107,243	\$ 74,726	\$ 81,992	\$ 114,000	\$ 95,923	\$ 152,500
INSURANCE - (New)							
04-486-4350	Property and Liability	<u>\$ 34,038</u>	<u>\$ 33,868</u>	<u>\$ 33,674</u>	<u>\$ 36,000</u>	<u>\$ 32,252</u>	<u>\$ 32,000</u>
		\$ 34,038	\$ 33,868	\$ 33,674	\$ 36,000	\$ 32,252	\$ 32,000
TOTAL OPERATING EXPENDITURES		\$ 942,812	\$ 895,507	\$ 1,048,010	\$ 1,486,100	\$ 1,224,830	\$ 1,655,000
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 942,812	\$ 895,507	\$ 1,048,010	\$ 1,486,100	\$ 1,224,830	\$ 1,655,000
INCOME/(LOSS) FROM OPERATIONS		\$ 65,776	\$ 23,409	\$ (158,884)	\$ 143,900	\$ 300,300	\$ (6,000)
FUND BALANCE - BEGINNING OF YEAR		\$ 435,344	\$ 501,120	\$ 524,529	\$ 365,645	\$ 365,645	\$ 509,545
FUND BALANCE - END OF YEAR		\$ 501,120	\$ 524,529	\$ 365,645	\$ 509,545	\$ 665,945	\$ 503,545

**MONTGOMERY TOWNSHIP
2023 BUDGET
PARK AND RECREATION FUND
SUMMARY**

REVENUES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING REVENUE						
Real Property Taxes	\$ 421,109	\$ 481,555	\$ 469,331	\$ 516,000	\$ 519,159	\$ 521,500
Interest Earnings	13,198	10,318	2,426	2,500	3,498	1,500
Rents and Royalties	<u>2,026</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>86</u>	<u>-</u>
TOTAL OPERATING REVENUES	\$ 436,332	\$ 491,873	\$ 471,757	\$ 518,500	\$ 522,743	\$ 523,000
NON-OPERATING REVENUE						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 436,332	\$ 491,873	\$ 471,757	\$ 518,500	\$ 522,743	\$ 523,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING EXPENDITURES						
Public Works	\$ 239,016	\$ 223,953	\$ 245,525	\$ 231,000	\$ 208,243	\$ 269,000
Parks and Recreation	164,158	158,568	236,845	227,500	225,743	264,500
Recreation	565	53	280	25,000	158	-
Insurance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,000</u>
TOTAL OPERATING EXPENDITURES	\$ 403,738	\$ 382,574	\$ 482,650	\$ 483,500	\$ 434,144	\$ 556,500
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ 10,690	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ 10,690	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 414,428	\$ 382,574	\$ 482,650	\$ 483,500	\$ 434,144	\$ 556,500
INCOME/(LOSS) FROM OPERATIONS	\$ 21,904	\$ 109,299	\$ (10,894)	\$ 35,000	\$ 88,599	\$ (33,500)
FUND BALANCE - BEGINNING OF YEAR	\$ 569,010	\$ 590,914	\$ 700,212	\$ 689,319	\$ 689,319	\$ 724,319
FUND BALANCE - END OF YEAR	\$ 590,914	\$ 700,212	\$ 689,319	\$ 724,319	\$ 777,918	\$ 690,819

MONTGOMERY TOWNSHIP
2023 BUDGET
PARK AND RECREATION FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
REAL PROPERTY TAXES							
05-301-3511	Real Estate - Current	\$ 417,427	\$ 479,165	\$ 464,530	\$ 515,000	\$ 516,697	\$ 520,000
05-301-3512	Real Estate - Prior	<u>3,682</u>	<u>2,390</u>	<u>4,801</u>	<u>1,000</u>	<u>2,462</u>	<u>1,500</u>
		\$ 421,109	\$ 481,555	\$ 469,331	\$ 516,000	\$ 519,159	\$ 521,500
INTEREST EARNINGS							
05-341-3341	Interest	<u>\$ 13,198</u>	<u>\$ 10,318</u>	<u>\$ 2,426</u>	<u>\$ 2,500</u>	<u>\$ 3,498</u>	<u>\$ 1,500</u>
		\$ 13,198	\$ 10,318	\$ 2,426	\$ 2,500	\$ 3,498	\$ 1,500
RENTS AND ROYALTIES							
05-342-3331	Rental	\$ 2,026	\$ -	\$ -	\$ -	\$ 86	\$ -
05-342-3332	Rent of Building	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 2,026	\$ -	\$ -	\$ -	\$ 86	\$ -
TOTAL OPERATING REVENUES		\$ 436,332	\$ 491,873	\$ 471,757	\$ 518,500	\$ 522,743	\$ 523,000
TOTAL NON-OPERATING REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 436,332	\$ 491,873	\$ 471,757	\$ 518,500	\$ 522,743	\$ 523,000

MONTGOMERY TOWNSHIP
2023 BUDGET
PARK AND RECREATION FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
PUBLIC WORKS							
05-430-4130	Salaries and Wages	\$ 227,433	\$ 224,247	\$ 240,961	\$ 219,000	\$ 203,750	\$ 240,000
05-430-4131	Overtime	13,678	2,193	4,564	12,000	6,439	10,000
05-430-4159	Medical/Rx/Dental	(1,952)	(2,319)	-	-	(1,824)	-
05-430-4161	Social Security	-	-	-	-	-	19,000
05-430-4162	Employee Benefits	(144)	(168)	-	-	(123)	-
		\$ 239,016	\$ 223,953	\$ 245,525	\$ 231,000	\$ 208,243	\$ 269,000
PARKS AND RECREATION							
05-440-4220	Operating Supplies	\$ 51,043	\$ 46,964	\$ 63,655	\$ 70,000	\$ 59,422	\$ 75,000
05-440-4260	Small Tools	-	-	-	4,000	3,164	4,000
05-440-4320	Communication	501	327	195	500	15	500
05-440-4360	Public Utilities	42,886	36,909	55,108	40,000	55,827	45,000
05-440-4371	Grounds Maintenance	11,302	8,982	27,902	18,000	30,295	35,000
05-440-4373	Building Maintenance	15,507	15,025	20,596	23,000	16,141	23,000
05-440-4374	Equipment Maintenance	15,062	13,720	21,428	25,000	22,424	30,000
05-440-4380	Rentals	1,272	-	-	1,500	577	1,500
05-440-4420	Dues and Subscriptions	120	-	-	500	30	500
05-440-4450	Contracted Services	26,464	36,640	41,332	45,000	37,848	50,000
05-440-4750	Capital Replacement	-	-	6,628	-	-	-
		\$ 164,158	\$ 158,568	\$ 236,845	\$ 227,500	\$ 225,743	\$ 264,500
RECREATION							
05-450-4210	Office Supplies	\$ 79	\$ 53	\$ 280	\$ -	\$ 158	\$ -
05-450-4312	Consulting Services	210	-	-	25,000	-	-
05-450-4350	Insurance	-	-	-	-	-	-
05-450-4460	Meetings/Conferences/Training	276	-	-	-	-	-
		\$ 565	\$ 53	\$ 280	\$ 25,000	\$ 158	\$ -
INSURANCE - (New)							
05-486-4350	Property and Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000
TOTAL OPERATING EXPENDITURES		\$ 403,738	\$ 382,574	\$ 482,650	\$ 483,500	\$ 434,144	\$ 556,500
INTERFUND TRANSFERS							
05-492-4030	To Capital Reserve	\$ 10,690	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
		\$ 10,690	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ 10,690	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 414,428	\$ 382,574	\$ 482,650	\$ 483,500	\$ 434,144	\$ 556,500
INCOME/(LOSS) FROM OPERATIONS		\$ 21,904	\$ 109,299	\$ (10,894)	\$ 35,000	\$ 88,599	\$ (33,500)
FUND BALANCE - BEGINNING OF YEAR		\$ 569,010	\$ 590,914	\$ 700,212	\$ 689,319	\$ 689,319	\$ 724,319
FUND BALANCE - END OF YEAR		\$ 590,914	\$ 700,212	\$ 689,319	\$ 724,319	\$ 777,918	\$ 690,819

**MONTGOMERY TOWNSHIP
2023 BUDGET
STREET LIGHTS FUND
SUMMARY**

REVENUES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING REVENUE						
Real Property Taxes	\$ 134,049	\$ 134,866	\$ 135,415	\$ 135,000	\$ 134,906	\$ 135,000
Interest Earnings	16,198	7,211	721	1,000	1,145	500
Department Services	-	474	71,145	-	495	500
TOTAL OPERATING REVENUES	\$ 150,247	\$ 142,550	\$ 207,281	\$ 136,000	\$ 136,546	\$ 136,000
NON-OPERATING REVENUE						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 150,247	\$ 142,550	\$ 207,281	\$ 136,000	\$ 136,546	\$ 136,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING EXPENDITURES						
Public Works	\$ 53,111	\$ 37,483	\$ 35,549	\$ 48,000	\$ 4,627	\$ 56,000
Street Lighting	122,821	486,626	104,873	64,000	57,988	62,500
Insurance	-	-	-	-	-	4,000
TOTAL OPERATING EXPENDITURES	\$ 175,933	\$ 524,109	\$ 140,423	\$ 112,000	\$ 62,614	\$ 122,500
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 175,933	\$ 524,109	\$ 140,423	\$ 112,000	\$ 62,614	\$ 122,500
INCOME/(LOSS) FROM OPERATIONS	\$ (25,686)	\$ (381,559)	\$ 66,858	\$ 24,000	\$ 73,931	\$ 13,500
FUND BALANCE - BEGINNING OF YEAR	\$ 548,817	\$ 523,131	\$ 141,572	\$ 208,431	\$ 208,431	\$ 232,431
FUND BALANCE - END OF YEAR	\$ 523,131	\$ 141,572	\$ 208,431	\$ 232,431	\$ 282,362	\$ 245,931

MONTGOMERY TOWNSHIP
2023 BUDGET
STREET LIGHTS FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
REAL PROPERTY TAXES							
07-301-3511	Real Estate - Current	\$ 134,049	\$ 134,866	\$ 135,415	\$ 135,000	\$ 134,906	\$ 135,000
07-301-3512	Real Estate - Prior	-	-	-	-	-	-
		\$ 134,049	\$ 134,866	\$ 135,415	\$ 135,000	\$ 134,906	\$ 135,000
INTEREST EARNINGS							
07-341-3341	Interest	\$ 16,198	\$ 7,211	\$ 721	\$ 1,000	\$ 1,145	\$ 500
07-341-3345	Gain/Loss on Investments	-	-	-	-	-	-
		\$ 16,198	\$ 7,211	\$ 721	\$ 1,000	\$ 1,145	\$ 500
DEPARTMENT SERVICEES							
07-360-3361	Administrative Services	\$ -	\$ 474	\$ 71,145	\$ -	\$ 495	\$ 500
		\$ -	\$ 474	\$ 71,145	\$ -	\$ 495	\$ 500
TOTAL OPERATING REVENUES		\$ 150,247	\$ 142,550	\$ 207,281	\$ 136,000	\$ 136,546	\$ 136,000
TOTAL NON-OPERATING REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 150,247	\$ 142,550	\$ 207,281	\$ 136,000	\$ 136,546	\$ 136,000

MONTGOMERY TOWNSHIP
2023 BUDGET
STREET LIGHTS FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
PUBLIC WORKS							
07-430-4130	Salaries and Wages	\$ 52,447	\$ 37,672	\$ 34,564	\$ 47,000	\$ 4,587	\$ 50,000
07-430-4131	Overtime	1,233	259	985	1,000	103	2,000
07-430-4159	Medical/Rx/Dental	(528)	(418)	-	-	(58)	-
07-430-4161	Social Security	-	-	-	-	-	4,000
07-430-4162	Employee Benefits	(40)	(31)	-	-	(4)	-
		\$ 53,111	\$ 37,483	\$ 35,549	\$ 48,000	\$ 4,627	\$ 56,000
STREET LIGHTING							
07-434-4220	Operating Supplies	\$ 18,144	\$ 4,482	\$ 4,997	\$ 9,000	\$ 5,674	\$ 7,500
07-434-4311	Auditing Services	13,635	6,735	6,735	-	6,735	-
07-434-4313	Engineering Services	30,078	4,087	33,321	-	-	-
07-434-4360	Public Utilities	60,964	62,347	47,748	50,000	45,579	50,000
07-434-4374	Equipment Maintenance	-	-	-	500	-	500
07-434-4376	Knockdowns	-	3,825	11,385	2,000	-	2,000
07-434-4450	Contracted Services	-	405,150	688	2,500	-	2,500
		\$ 122,821	\$ 486,626	\$ 104,873	\$ 64,000	\$ 57,988	\$ 62,500
INSURANCE - (New)							
07-486-4350	Property and Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
TOTAL OPERATING EXPENDITURES		\$ 175,933	\$ 524,109	\$ 140,423	\$ 112,000	\$ 62,614	\$ 122,500
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 175,933	\$ 524,109	\$ 140,423	\$ 112,000	\$ 62,614	\$ 122,500
INCOME/(LOSS) FROM OPERATIONS		\$ (25,686)	\$ (381,559)	\$ 66,858	\$ 24,000	\$ 73,931	\$ 13,500
FUND BALANCE - BEGINNING OF YEAR		\$ 548,817	\$ 523,131	\$ 141,572	\$ 208,431	\$ 208,431	\$ 232,431
FUND BALANCE - END OF YEAR		\$ 523,131	\$ 141,572	\$ 208,431	\$ 232,431	\$ 282,362	\$ 245,931

**MONTGOMERY TOWNSHIP
2023 BUDGET
RECREATION CENTER FUND
SUMMARY**

REVENUES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING REVENUE						
Real Property Taxes	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 105,000	\$ 140,000
Rents and Royalties	101,099	18,291	19,562	80,000	42,406	80,000
Culture-Recreation	<u>665,580</u>	<u>150,148</u>	<u>316,539</u>	<u>521,000</u>	<u>592,006</u>	<u>654,000</u>
TOTAL OPERATING REVENUES	\$ 906,679	\$ 308,439	\$ 476,100	\$ 741,000	\$ 739,412	\$ 874,000
NON-OPERATING REVENUE						
Interfund Transfers	\$ <u>706,175</u>	\$ <u>309,379</u>	\$ <u>477,355</u>	\$ <u>516,000</u>	\$ -	\$ -
TOTAL NON-OPERATING REVENUES	\$ 706,175	\$ 309,379	\$ 477,355	\$ 516,000	\$ -	\$ -
TOTAL REVENUES	\$ 1,612,854	\$ 617,818	\$ 953,455	\$ 1,257,000	\$ 739,412	\$ 874,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING EXPENDITURES						
Administration	16,487	12,629	27,099	15,500	29,011	15,000
Legal Services	-	-	-	500	-	500
Information Technology	7,756	7,435	7,294	11,000	3,848	29,500
Buildings and Grounds	99,391	91,280	100,487	108,000	106,708	115,000
Recreation	740,651	465,377	415,943	575,150	509,895	584,000
Recreation - Kids U	141,704	5,254	67,610	133,300	152,890	163,000
Debt Interest	225,538	223,024	255,033	-	-	-
Fixed Assets	357,419	355,955	348,923	-	-	-
Employer Paid Benefits	36,685	28,464	11,315	26,000	14,607	17,500
Insurance	<u>23,339</u>	<u>23,299</u>	<u>19,612</u>	<u>25,000</u>	<u>22,115</u>	<u>59,000</u>
TOTAL OPERATING EXPENDITURES	\$ 1,648,969	\$ 1,212,719	\$ 1,253,316	\$ 894,450	\$ 839,075	\$ 983,500
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ -	\$ -	\$ -	\$ 362,108	\$ -	\$ 419,000
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ 362,108	\$ -	\$ 419,000
TOTAL EXPENDITURES	\$ 1,648,969	\$ 1,212,719	\$ 1,253,316	\$ 1,256,558	\$ 839,075	\$ 1,402,500
INCOME/(LOSS) FROM OPERATIONS	\$ (36,115)	\$ (594,900)	\$ (299,861)	\$ 442	\$ (99,663)	\$ (528,500)
FUND BALANCE - BEGINNING OF YEAR	\$ 2,328,673	\$ 2,292,559	\$ 1,697,658	\$ 1,397,798	\$ 1,397,798	\$ 1,398,240
FUND BALANCE - END OF YEAR	\$ 2,292,559	\$ 1,697,658	\$ 1,397,798	\$ 1,398,240	\$ 1,298,135	\$ 869,740

MONTGOMERY TOWNSHIP
2023 BUDGET
RECREATION CENTER FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
LOCAL TAX ENABLING ACT 511 TAXES							
08-304-3541	Earned Income Tax	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 105,000	\$ 140,000
		\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 105,000	\$ 140,000
RENTS AND ROYALTIES							
08-342-3331	Rental	\$ 101,099	\$ 18,291	\$ 19,562	\$ 80,000	\$ 42,406	\$ 80,000
		\$ 101,099	\$ 18,291	\$ 19,562	\$ 80,000	\$ 42,406	\$ 80,000
CULTURE-RECREATION							
08-367-3670	Recreation Program Fees	\$ 150,673	\$ 65,390	\$ 97,688	\$ 125,000	\$ 127,567	\$ 144,000
08-367-3671	Kids U Revenue	254,065	(395)	84,246	200,000	262,975	270,000
08-367-3672	Memberships	212,137	64,927	120,118	175,000	168,017	200,000
08-367-3673	Shop Revenue/Sales	463	226	293	500	-	500
08-367-3674	Silver Sneakers Insurance Revenue	36,426	17,650	14,292	18,000	33,298	32,000
08-367-3675	Gift Certificate Sales	11,816	2,350	(98)	2,500	150	7,500
		\$ 665,580	\$ 150,148	\$ 316,539	\$ 521,000	\$ 592,006	\$ 654,000
TOTAL OPERATING REVENUES		\$ 906,679	\$ 308,439	\$ 476,100	\$ 741,000	\$ 739,412	\$ 874,000
INTERFUND TRANSFERS							
08-392-3001	From General Fund	\$ 200,000	\$ -	\$ -	\$ 516,000	\$ -	\$ -
08-392-3023	From Debt Service Fund	475,538	309,379	477,355	-	-	-
08-392-3030	From Capital Reserve	30,637	-	-	-	-	-
		\$ 706,175	\$ 309,379	\$ 477,355	\$ 516,000	\$ -	\$ -
TOTAL NON-OPERATING REVENUES		\$ 706,175	\$ 309,379	\$ 477,355	\$ 516,000	\$ -	\$ -
TOTAL REVENUES		\$ 1,612,854	\$ 617,818	\$ 953,455	\$ 1,257,000	\$ 739,412	\$ 874,000

MONTGOMERY TOWNSHIP
2023 BUDGET
RECREATION CENTER FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
ADMINISTRATION							
08-400-4312	Consulting Services	\$ -	\$ -	\$ (572)	\$ 500	\$ -	\$ -
08-400-4390	Bank Fees	14,940	11,542	8,498	15,000	15,833	15,000
08-400-4700	Capital Purchases	1,546	1,087	19,172	-	13,177	-
08-400-4720	Construction In Progress	-	-	-	-	-	-
		\$ 16,487	\$ 12,629	\$ 27,099	\$ 15,500	\$ 29,011	\$ 15,000
LEGAL SERVICES - (New)							
08-404-4314	General Legal Services	-	-	-	500	-	500
08-404-4315	Special Legal Services	-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500
INFORMATION TECHNOLOGY - (New)							
08-407-4120	Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
08-407-4131	Overtime	-	-	-	-	-	500
08-407-4161	Social Security	-	-	-	-	-	1,500
08-407-4210	Office Supplies	-	-	-	-	-	-
08-407-4312	Consulting Services	-	-	-	-	-	-
08-450-4316	Information Services	7,756	7,435	7,294	11,000	3,848	7,500
08-407-4317	Software License Fees	-	-	-	-	-	-
08-407-4374	Equipment Maintenance	-	-	-	-	-	-
		\$ 7,756	\$ 7,435	\$ 7,294	\$ 11,000	\$ 3,848	\$ 29,500
BUILDINGS AND GROUNDS - (New)							
08-409-4320	Communications	15,004	15,897	15,410	16,000	12,498	12,000
08-409-4360	Public Utilities	35,799	32,263	39,217	45,000	44,286	40,000
08-409-4373	Building Maintenance	48,588	43,120	45,861	47,000	49,925	53,000
08-409-4450	Contracted Services	-	-	-	-	-	10,000
		\$ 99,391	\$ 91,280	\$ 100,487	\$ 108,000	\$ 106,708	\$ 115,000
RECREATION							
08-450-4120	Salaries and Wages	\$ 324,269	\$ 231,119	\$ 212,718	\$ 281,000	261,535	\$ 290,000
08-450-4131	Overtime	186	48	302	-	372	1,000
08-450-4159	Medical/Rx/Dental	60,492	50,654	28,004	55,000	32,391	45,000
08-450-4161	Social Security	25,190	17,571	16,063	21,000	21,305	22,500
08-450-4162	Employee Benefits	7,430	3,697	2,374	5,000	2,021	3,000
08-450-4210	Office Supplies	2,931	1,571	2,217	3,000	2,999	4,000
08-450-4220	Operating Supplies	5,302	5,558	2,395	9,000	3,850	9,000
08-450-4231	Vehicle Fuel	222	138	31	400	60	500
08-450-4250	Vehicle Maintenance	377	161	965	500	171	500
08-450-4310	Professional Services	127,436	60,326	52,097	60,000	50,558	62,000
08-450-4340	Public Information	23,514	8,843	198	7,000	925	500
08-450-4374	Equipment Maintenance	6,691	14,461	11,194	12,500	16,710	15,000
08-450-4380	Rentals	3,890	4,016	3,375	3,500	3,123	3,500
08-450-4420	Dues and Subscriptions	-	240	-	500	300	500
08-450-4450	Contracted Services	147,363	66,484	82,086	115,000	112,306	125,000
08-450-4460	Meetings/Conferences/Training	753	489	1,925	1,750	1,268	2,000
08-450-4750	Capital Replacement	4,606	-	-	-	-	-
		\$ 740,651	\$ 465,377	\$ 415,943	\$ 575,150	\$ 509,895	\$ 584,000

MONTGOMERY TOWNSHIP
2023 BUDGET
RECREATION CENTER FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
RECREATION - KIDS U							
08-452-4130	Salaries and Wages	\$ 77,831	\$ -	\$ 51,950	\$ 70,000	\$ 97,124	\$ 100,000
08-452-4131	Overtime	389	-	810	1,000	30	-
08-452-4161	Social Security	5,463	-	4,270	6,000	6,159	7,500
08-452-4210	Office Supplies	152	126	91	300	158	500
08-452-4320	Communication	1,950	1,270	470	800	137	-
08-452-4340	Public Information	-	-	-	200	-	-
08-452-4450	Contracted Services	<u>55,919</u>	<u>3,858</u>	<u>10,020</u>	<u>55,000</u>	<u>49,281</u>	<u>55,000</u>
		\$ 141,704	\$ 5,254	\$ 67,610	\$ 133,300	\$ 152,890	\$ 163,000
DEBT INTEREST							
08-472-4472	Interest Payment	<u>\$ 225,538</u>	<u>\$ 223,024</u>	<u>\$ 255,033</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		\$ 225,538	\$ 223,024	\$ 255,033	\$ -	\$ -	\$ -
FIXED ASSETS							
08-480-4800	Depreciation Expense	<u>\$ 357,419</u>	<u>\$ 355,955</u>	<u>348,923</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ 357,419	\$ 355,955	\$ 348,923	\$ -	\$ -	\$ -
EMPLOYER PAID BENEFITS - (New)							
08-483-4065	Non-Uniformed Pension Plan	\$ 19,539	\$ 15,959	\$ 10,367	\$ 25,000	\$ 13,739	\$ 17,000
08-483-4354	Worker's Compensation	<u>17,146</u>	<u>12,506</u>	<u>948</u>	<u>1,000</u>	<u>868</u>	<u>500</u>
		\$ 36,685	\$ 28,464	\$ 11,315	\$ 26,000	\$ 14,607	\$ 17,500
INSURANCE - (New)							
08-486-4350	Property and Liability	<u>\$ 23,339</u>	<u>\$ 23,299</u>	<u>\$ 19,612</u>	<u>\$ 25,000</u>	<u>\$ 22,115</u>	<u>\$ 59,000</u>
		\$ 23,339	\$ 23,299	\$ 19,612	\$ 25,000	\$ 22,115	\$ 59,000
TOTAL OPERATING EXPENDITURES		\$ 1,648,969	\$ 1,212,719	\$ 1,253,316	\$ 894,450	\$ 839,075	\$ 983,500
INTERFUND TRANSFERS							
08-492-4023	To Debt Service Fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 362,108</u>	<u>\$ -</u>	<u>\$ 419,000</u>
		\$ -	\$ -	\$ -	\$ 362,108	\$ -	\$ 419,000
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ 362,108	\$ -	\$ 419,000
TOTAL EXPENDITURES		\$ 1,648,969	\$ 1,212,719	\$ 1,253,316	\$ 1,256,558	\$ 839,075	\$ 1,402,500
INCOME/(LOSS) FROM OPERATIONS		\$ (36,115)	\$ (594,900)	\$ (299,861)	\$ 442	\$ (99,663)	\$ (528,500)
FUND BALANCE - BEGINNING OF YEAR		\$ 2,328,673	\$ 2,292,559	\$ 1,697,658	\$ 1,397,798	\$ 1,397,798	\$ 1,398,240
FUND BALANCE - END OF YEAR		\$ 2,292,559	\$ 1,697,658	\$ 1,397,798	\$ 1,398,240	\$ 1,298,135	\$ 869,740

Recreation Center Fund - Detail

MONTGOMERY TOWNSHIP
2023 BUDGET
DEBT SERVICE FUND
SUMMARY

REVENUES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING REVENUE						
Real Property Taxes	\$ 332,416	\$ 301,891	\$ 293,333	\$ 989,500	\$ 996,659	\$ 991,000
Interest Earnings	<u>15,708</u>	<u>4,906</u>	<u>1,015</u>	<u>-</u>	<u>560</u>	<u>500</u>
TOTAL OPERATING REVENUES	\$ 348,124	\$ 306,797	\$ 294,348	\$ 989,500	\$ 997,220	\$ 991,500
NON-OPERATING REVENUE						
Interfund Transfers	\$ <u>67,079</u>	\$ -	\$ 258,429	\$ 362,108	\$ -	\$ 419,000
TOTAL NON-OPERATING REVENUES	\$ 67,079	\$ -	\$ 258,429	\$ 362,108	\$ -	\$ 419,000
TOTAL REVENUES	\$ 415,202	\$ 306,797	\$ 552,777	\$ 1,351,608	\$ 997,220	\$ 1,410,500

EXPENDITURES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING EXPENDITURES						
Administration	\$ 539	\$ 539	\$ 500	\$ -	\$ -	\$ -
Debt Principal	-	-	-	691,000	691,000	703,000
Debt Interest	<u>-</u>	<u>-</u>	<u>70,914</u>	<u>312,421</u>	<u>339,218</u>	<u>358,236</u>
TOTAL OPERATING EXPENDITURES	\$ 539	\$ 539	\$ 71,414	\$ 1,003,421	\$ 1,030,218	\$ 1,061,236
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ <u>475,538</u>	\$ <u>309,379</u>	\$ <u>477,355</u>	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ 475,538	\$ 309,379	\$ 477,355	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 476,077	\$ 309,918	\$ 548,769	\$ 1,003,421	\$ 1,030,218	\$ 1,061,236
INCOME/(LOSS) FROM OPERATIONS	\$ (60,874)	\$ (3,121)	\$ 4,008	\$ 348,188	\$ (32,998)	\$ 349,264
FUND BALANCE - BEGINNING OF YEAR	\$ 63,995	\$ 3,121	\$ (0)	\$ 4,008	\$ 4,008	\$ 352,195
FUND BALANCE - END OF YEAR	\$ 3,121	\$ (0)	\$ 4,008	\$ 352,195	\$ (28,990)	\$ 701,459

MONTGOMERY TOWNSHIP

2023 BUDGET

DEBT SERVICE FUND

REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
REAL PROPERTY TAXES							
23-301-3511	Real Estate - Current	\$ 329,548	\$ 300,397	\$ 290,332	\$ 987,000	\$ 995,120	\$ 990,000
23-301-3512	Real Estate - Prior	<u>2,868</u>	<u>1,494</u>	<u>3,001</u>	<u>2,500</u>	<u>1,539</u>	<u>1,000</u>
		\$ 332,416	\$ 301,891	\$ 293,333	\$ 989,500	\$ 996,659	\$ 991,000
INTEREST EARNINGS							
23-341-3341	Interest	<u>\$ 15,708</u>	<u>\$ 4,906</u>	<u>\$ 1,015</u>	<u>\$ -</u>	<u>\$ 560</u>	<u>\$ 500</u>
		\$ 15,708	\$ 4,906	\$ 1,015	\$ -	\$ 560	\$ 500
TOTAL OPERATING REVENUES		\$ 348,124	\$ 306,797	\$ 294,348	\$ 989,500	\$ 997,220	\$ 991,500
INTERFUND TRANSFERS							
23-392-3001	From General Fund	\$ 67,079	\$ -	\$ 258,429	\$ -	\$ -	\$ -
23-392-3008	From CRC Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>362,108</u>	<u>-</u>	<u>419,000</u>
		\$ 67,079	\$ -	\$ 258,429	\$ 362,108	\$ -	\$ 419,000
TOTAL NON-OPERATING REVENUES		\$ 67,079	\$ -	\$ 258,429	\$ 362,108	\$ -	\$ 419,000
TOTAL REVENUES		\$ 415,202	\$ 306,797	\$ 552,777	\$ 1,351,608	\$ 997,220	\$ 1,410,500

MONTGOMERY TOWNSHIP

2023 BUDGET DEBT SERVICE FUND

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
ADMINISTRATION							
23-400-4312	Consulting Services	539	539	500	-	-	-
		\$ 539	\$ 539	\$ 500	\$ -	\$ -	\$ -
DEBT PRINCIPAL							
23-471-4471	Principal Payment	\$ -	\$ -	\$ -	\$ 691,000	\$ 691,000	\$ 703,000
		\$ -	\$ -	\$ -	\$ 691,000	\$ 691,000	\$ 703,000
DEBT INTEREST							
23-472-4472	Interest Payment	\$ -	\$ -	\$ 70,914	\$ 312,421	\$ 339,218	\$ 358,236
		\$ -	\$ -	\$ 70,914	\$ 312,421	\$ 339,218	\$ 358,236
TOTAL OPERATING EXPENDITURES		\$ 539	\$ 539	\$ 71,414	\$ 1,003,421	\$ 1,030,218	\$ 1,061,236
INTERFUND TRANSFERS							
23-492-4005	To Park and Recreation	\$ 475,538	\$ -	\$ -	\$ -	\$ -	\$ -
23-492-4008	To Community Recreation Center	-	309,379	477,355	-	-	-
		\$ 475,538	\$ 309,379	\$ 477,355	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ 475,538	\$ 309,379	\$ 477,355	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 476,077	\$ 309,918	\$ 548,769	\$ 1,003,421	\$ 1,030,218	\$ 1,061,236
INCOME/(LOSS) FROM OPERATIONS		\$ (60,874)	\$ (3,121)	\$ 4,008	\$ 348,188	\$ (32,998)	\$ 349,264
FUND BALANCE - BEGINNING OF YEAR		\$ 63,995	\$ 3,121	\$ (0)	\$ 4,008	\$ 4,008	\$ 352,195
FUND BALANCE - END OF YEAR		\$ 3,121	\$ (0)	\$ 4,008	\$ 352,195	\$ (28,990)	\$ 701,459

MONTGOMERY TOWNSHIP
2023 BUDGET
CAPITAL RESERVE FUND
SUMMARY
REVENUES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING REVENUE						
Interest Earnings	\$ 261,736	\$ 163,358	\$ 79,225	\$ 27,500	\$ 84,978	\$ 35,000
State Shared Revenue and Entitlements	14,137	13,837	118,665	1,369,283	15,000	1,371,000
Contributions and Donations from Private Sources	<u>650,000</u>	<u>4,500</u>	<u>12,073</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OPERATING REVENUES	\$ 925,874	\$ 181,696	\$ 209,963	\$ 1,396,783	\$ 99,978	\$ 1,406,000
NON-OPERATING REVENUE						
Other Financing Sources	\$ 108,870	\$ 126,686	\$ 15,001,322	\$ 50,000	\$ 205,654	\$ 80,000
Interfund Transfers	<u>741,510</u>	<u>450,000</u>	<u>481,774</u>	<u>-</u>	<u>800,000</u>	<u>-</u>
TOTAL NON-OPERATING REVENUES	\$ 850,380	\$ 576,686	\$ 15,483,096	\$ 50,000	\$ 1,005,654	\$ 80,000
TOTAL REVENUES	\$ 1,776,254	\$ 758,382	\$ 15,693,059	\$ 1,446,783	\$ 1,105,633	\$ 1,486,000

MONTGOMERY TOWNSHIP
2023 BUDGET
CAPITAL RESERVE FUND
SUMMARY

EXPENDITURES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING EXPENDITURES						
Administration	\$ 229,889	\$ 91,948	\$ 128,181	\$ -	\$ 6,001,118	\$ 145,000
Tax Collection	-	-	-	-	-	-
Finance	629	11,931	-	-	842	-
Information Technology	2,498	53,728	35,136	35,000	121,864	144,000
Buildings and Grounds	-	-	170,552	50,000	256,029	771,500
Police Services	39,964	148,276	165,246	258,000	198,989	263,000
Fire Protection	34,199	754,933	774,041	533,500	1,704,339	291,000
Code Enforcement	-	27,900	5,350	-	2,525	-
Public Works	909,568	1,969,231	443,945	5,081,400	2,259,785	6,598,900
Parks and Recreation	<u>320,595</u>	<u>513,843</u>	<u>581,493</u>	<u>2,167,000</u>	<u>129,891</u>	<u>2,319,500</u>
TOTAL OPERATING EXPENDITURES	\$ 1,537,343	\$ 3,571,791	\$ 2,303,943	\$ 8,124,900	\$ 10,675,381	\$ 10,532,900
NON-OPERATING EXPENDITURES						
Interfund Transfers	<u>\$ 614,849</u>	<u>\$ 39,849</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
TOTAL NON-OPERATING EXPENDITURES	\$ 614,849	\$ 39,849	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 2,152,192	\$ 3,611,639	\$ 2,303,943	\$ 8,124,900	\$ 10,675,381	\$ 10,532,900
INCOME/(LOSS) FROM OPERATIONS	\$ (375,938)	\$ (2,853,258)	\$ 13,389,116	\$ (6,678,117)	\$ (9,569,749)	\$ (9,046,900)
FUND BALANCE - BEGINNING OF YEAR	\$ 12,071,146	\$ 11,695,208	\$ 8,841,950	\$ 22,231,066	\$ 22,231,066	\$ 15,552,949
FUND BALANCE - END OF YEAR	\$ 11,695,208	\$ 8,841,950	\$ 22,231,066	\$ 15,552,949	\$ 12,661,318	\$ 6,506,049

MONTGOMERY TOWNSHIP
2023 BUDGET
CAPITAL RESERVE FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
INTEREST EARNINGS							
30-341-3341	Interest	\$ 261,736	\$ 163,358	\$ 79,225	\$ 27,500	\$ 84,978	\$ 35,000
		\$ 261,736	\$ 163,358	\$ 79,225	\$ 27,500	\$ 84,978	\$ 35,000
STATE SHARED REVENUE AND ENTITLEMENTS							
30-355-3350	Federal Grants	\$ -	\$ -	\$ -	\$ 1,369,283	\$ -	\$ -
30-355-3352	State Grants	14,137	13,837	118,665	-	15,000	1,371,000
		\$ 14,137	\$ 13,837	\$ 118,665	\$ 1,369,283	\$ 15,000	\$ 1,371,000
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES							
30-387-3870	Contributions	\$ 650,000	\$ 4,500	\$ 12,073	\$ -	\$ -	\$ -
		\$ 650,000	\$ 4,500	\$ 12,073	\$ -	\$ -	\$ -
TOTAL OPERATING REVENUES		\$ 925,874	\$ 181,696	\$ 209,963	\$ 1,396,783	\$ 99,978	\$ 1,406,000
OTHER FINANCING SOURCES							
30-390-3391	Miscellaneous Revenue	\$ 56,115	\$ 109,017	\$ -	\$ 30,000	\$ 58,843	\$ 30,000
30-390-3392	Sale of Fixed Assets	52,755	17,669	1,322	20,000	146,812	50,000
30-393-3100	Loan Proceeds	-	-	15,000,000	-	-	-
		\$ 108,870	\$ 126,686	\$ 15,001,322	\$ 50,000	\$ 205,654	\$ 80,000
INTERFUND TRANSFERS							
30-392-3001	From General Fund	\$ 730,820	\$ 450,000	\$ 481,774	\$ -	\$ 800,000	\$ -
30-392-3005	From Park and Recreation Fund	10,690	-	-	-	-	-
		\$ 741,510	\$ 450,000	\$ 481,774	\$ -	\$ 800,000	\$ -
TOTAL NON-OPERATING REVENUES		\$ 850,380	\$ 576,686	\$ 15,483,096	\$ 50,000	\$ 1,005,654	\$ 80,000
TOTAL REVENUES		\$ 1,776,254	\$ 758,382	\$ 15,693,059	\$ 1,446,783	\$ 1,105,633	\$ 1,486,000

MONTGOMERY TOWNSHIP
2023 BUDGET
CAPITAL RESERVE FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
ADMINISTRATION							
30-400-4313	Engineering Services	\$ 50,732	\$ 35,825	\$ 40,176	\$ -	\$ -	\$ -
30-400-4600	Land Acquisitions	173,899	9,519	-	-	6,000,277	-
30-400-4700	Capital Replacement	<u>5,258</u>	<u>46,603</u>	<u>88,005</u>	<u>-</u>	<u>842</u>	<u>145,000</u>
		\$ 229,889	\$ 91,948	\$ 128,181	\$ -	\$ 6,001,118	\$ 145,000
TAX COLLECTION							
30-403-4700	Capital Replacement	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FINANCE							
30-405-4700	Capital Replacement	<u>\$ 629</u>	<u>\$ 11,931</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 842</u>	<u>\$ -</u>
		\$ 629	\$ 11,931	\$ -	\$ -	\$ 842	\$ -
INFORMATION TECHNOLOGY							
30-407-4700	Capital Replacement	<u>\$ 2,498</u>	<u>\$ 53,728</u>	<u>\$ 35,136</u>	<u>\$ 35,000</u>	<u>\$ 121,864</u>	<u>\$ 144,000</u>
		\$ 2,498	\$ 53,728	\$ 35,136	\$ 35,000	\$ 121,864	\$ 144,000
BUILDINGS AND GROUNDS							
30-409-4700	Capital Replacement	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170,552</u>	<u>\$ 50,000</u>	<u>\$ 256,029</u>	<u>\$ 771,500</u>
		\$ -	\$ -	\$ 170,552	\$ 50,000	\$ 256,029	\$ 771,500
POLICE SERVICES							
30-410-4700	Capital Replacement	<u>\$ 39,964</u>	<u>\$ 148,276</u>	<u>\$ 165,246</u>	<u>\$ 258,000</u>	<u>\$ 198,989</u>	<u>\$ 263,000</u>
		\$ 39,964	\$ 148,276	\$ 165,246	\$ 258,000	\$ 198,989	\$ 263,000
FIRE PROTECTION							
30-413-4700	Capital Replacement	<u>\$ 34,199</u>	<u>\$ 754,933</u>	<u>\$ 774,041</u>	<u>\$ 533,500</u>	<u>\$ 1,704,339</u>	<u>\$ 291,000</u>
		\$ 34,199	\$ 754,933	\$ 774,041	\$ 533,500	\$ 1,704,339	\$ 291,000
CODE ENFORCEMENT							
30-414-4700	Capital Replacement	<u>\$ -</u>	<u>\$ 27,900</u>	<u>\$ 5,350</u>	<u>\$ -</u>	<u>\$ 2,525</u>	<u>\$ -</u>
		\$ -	\$ 27,900	\$ 5,350	\$ -	\$ 2,525	\$ -
PUBLIC WORKS							
30-430-4313	Engineering Services	\$ 13,623	\$ 640,944	\$ 26,887	\$ 90,000	\$ 174,098	\$ -
30-430-4450	Contracted Services	98,892	-	-	-	-	-
30-430-4700	Capital Replacement	<u>645</u>	<u>322,461</u>	<u>315,573</u>	<u>1,610,900</u>	<u>754,746</u>	<u>1,861,500</u>
		\$ 113,159	\$ 963,405	\$ 342,460	\$ 1,700,900	\$ 928,845	\$ 1,861,500
SNOW AND ICE REMOVAL							
30-432-4700	Capital Replacement	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,050</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
		\$ -	\$ -	\$ 4,050	\$ -	\$ -	\$ -
TRAFFIC							
30-433-4313	Engineering Services	\$ 38,974	\$ 24,210	\$ 57,681	\$ 90,000	\$ 135,918	\$ 269,000
30-433-4450	Contracted Services	1,318	48,392	-	-	-	-
30-433-4700	Capital Replacement	<u>5,270</u>	<u>1,960</u>	<u>-</u>	<u>2,296,000</u>	<u>200,084</u>	<u>2,016,000</u>
		\$ 45,562	\$ 74,562	\$ 57,681	\$ 2,386,000	\$ 336,002	\$ 2,285,000

MONTGOMERY TOWNSHIP
2023 BUDGET
CAPITAL RESERVE FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
STREET LIGHTING							
30-434-4700	Capital Replacement	\$ -	\$ 174,925	\$ 8,529	\$ -	\$ -	\$ -
		\$ -	\$ 174,925	\$ 8,529	\$ -	\$ -	\$ -
STORMWATER							
30-436-4313	Engineering Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,400
30-436-4450	Contracted Services	-	-	-	-	-	445,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 640,400
HIGHWAY CONSTRUCTION AND REBUILDING							
30-439-4313	Engineering Services	\$ 172,825	\$ 137,763	\$ 4,715	\$ 90,500	\$ 52,608	\$ 45,000
30-439-4450	Contracted Services	578,022	618,576	26,509	904,000	942,330	1,767,000
		\$ 750,847	\$ 756,339	\$ 31,224	\$ 994,500	\$ 994,938	\$ 1,812,000
PARKS AND RECREATION							
30-440-4313	Engineering Services	\$ 90,653	\$ 107,928	\$ 67,615	\$ -	\$ 12,366	\$ 305,000
30-440-4700	Capital Replacement	229,942	398,494	513,878	1,840,000	25,650	1,789,000
		\$ 320,595	\$ 506,422	\$ 581,493	\$ 1,840,000	\$ 38,015	\$ 2,094,000
RECREATION							
30-450-4700	Capital Replacement	\$ -	\$ 7,422	\$ -	\$ 327,000	\$ 91,875	\$ 225,500
		\$ -	\$ 7,422	\$ -	\$ 327,000	\$ 91,875	\$ 225,500
TOTAL OPERATING EXPENDITURES		\$ 1,537,343	\$ 3,571,791	\$ 2,303,943	\$ 8,124,900	\$ 10,675,381	\$ 10,532,900
INTERFUND TRANSFERS							
30-492-4001	To General Fund	\$ 450,536	\$ -	\$ -	\$ -	\$ -	\$ -
30-492-4004	To Fire Protection Fund	11,367	-	-	-	-	-
30-492-4005	To Park and Recreation Fund	-	-	-	-	-	-
30-492-4006	To Basin Fund	82,460	-	-	-	-	-
30-492-4008	To Recreation Fund	30,637	-	-	-	-	-
30-492-4019	To Capital Projects Fund	39,849	39,849	-	-	-	-
		\$ 614,849	\$ 39,849	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ 614,849	\$ 39,849	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 2,152,192	\$ 3,611,639	\$ 2,303,943	\$ 8,124,900	\$ 10,675,381	\$ 10,532,900
INCOME/(LOSS) FROM OPERATIONS		\$ (375,938)	\$ (2,853,258)	\$ 13,389,116	\$ (6,678,117)	\$ (9,569,749)	\$ (9,046,900)
FUND BALANCE - BEGINNING OF YEAR		\$ 12,071,146	\$ 11,695,208	\$ 8,841,950	\$ 22,231,066	\$ 22,231,066	\$ 15,552,949
FUND BALANCE - END OF YEAR		\$ 11,695,208	\$ 8,841,950	\$ 22,231,066	\$ 15,552,949	\$ 12,661,318	\$ 6,506,049

Capital Reserve Fund - Detail

**MONTGOMERY TOWNSHIP
2023 BUDGET
PARK DEVELOPMENT FUND
SUMMARY**

REVENUES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING REVENUE						
Interest Earnings	\$ 5,155	\$ 4,274	\$ 1,118	\$ 1,500	\$ 1,378	\$ 500
Contributions and Donations from Private Sources	<u>61,382</u>	<u>40,684</u>	<u>6,160</u>	<u>-</u>	<u>2,000</u>	<u>280,500</u>
TOTAL OPERATING REVENUES	\$ 66,536	\$ 44,958	\$ 7,278	\$ 1,500	\$ 3,378	\$ 281,000
NON-OPERATING REVENUE						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 66,536	\$ 44,958	\$ 7,278	\$ 1,500	\$ 3,378	\$ 281,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING EXPENDITURES						
Parks	\$ -	\$ 9,730	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENDITURES	\$ -	\$ 9,730	\$ -	\$ -	\$ -	\$ -
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ 9,730	\$ -	\$ -	\$ -	\$ -
INCOME/(LOSS) FROM OPERATIONS	\$ 66,536	\$ 35,228	\$ 7,278	\$ 1,500	\$ 3,378	\$ 281,000
FUND BALANCE - BEGINNING OF YEAR	\$ 214,073	\$ 280,609	\$ 315,837	\$ 323,115	\$ 323,115	\$ 323,115
FUND BALANCE - END OF YEAR	\$ 280,609	\$ 315,837	\$ 323,115	\$ 324,615	\$ 326,493	\$ 604,115

MONTGOMERY TOWNSHIP
2023 BUDGET
PARK DEVELOPMENT FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
INTEREST EARNINGS							
31-341-3341	Interest	\$ 5,155	\$ 4,274	\$ 1,118	\$ 1,500	\$ 1,378	\$ 500
		\$ 5,155	\$ 4,274	\$ 1,118	\$ 1,500	\$ 1,378	\$ 500
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES							
31-387-3870	Contributions	\$ 61,382	\$ 40,684	\$ 6,160	\$ -	\$ 2,000	\$ 280,500
		\$ 61,382	\$ 40,684	\$ 6,160	\$ -	\$ 2,000	\$ 280,500
TOTAL OPERATING REVENUES		\$ 66,536	\$ 44,958	\$ 7,278	\$ 1,500	\$ 3,378	\$ 281,000
TOTAL NON-OPERATING REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 66,536	\$ 44,958	\$ 7,278	\$ 1,500	\$ 3,378	\$ 281,000

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
PARKS							
31-440-4313	Engineering Services	\$ -	\$ 9,730	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ 9,730	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENDITURES		\$ -	\$ 9,730	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ -	\$ 9,730	\$ -	\$ -	\$ -	\$ -
INCOME/(LOSS) FROM OPERATIONS		\$ 66,536	\$ 35,228	\$ 7,278	\$ 1,500	\$ 3,378	\$ 281,000
FUND BALANCE - BEGINNING OF YEAR		\$ 214,073	\$ 280,609	\$ 315,837	\$ 323,115	\$ 323,115	\$ 323,115
FUND BALANCE - END OF YEAR		\$ 280,609	\$ 315,837	\$ 323,115	\$ 324,615	\$ 326,493	\$ 604,115

MONTGOMERY TOWNSHIP
2023 BUDGET
LIQUID FUELS FUND
SUMMARY
REVENUES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING REVENUE						
Interest Earnings	\$ 3,258	\$ 13,464	\$ 3,082	\$ 3,000	\$ 5,376	\$ 2,500
State Shared Revenue and Entitlements	<u>817,683</u>	<u>722,353</u>	<u>670,654</u>	<u>660,500</u>	<u>683,741</u>	<u>690,500</u>
TOTAL OPERATING REVENUES	\$ 820,941	\$ 735,817	\$ 673,737	\$ 663,500	\$ 689,117	\$ 693,000
NON-OPERATING REVENUE						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 820,941	\$ 735,817	\$ 673,737	\$ 663,500	\$ 689,117	\$ 693,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING EXPENDITURES						
Public Works	\$ 902,873	\$ 683,888	\$ 578,864	\$ 201,000	\$ 341,799	\$ 264,000
TOTAL OPERATING EXPENDITURES	\$ 902,873	\$ 683,888	\$ 578,864	\$ 201,000	\$ 341,799	\$ 264,000
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 902,873	\$ 683,888	\$ 578,864	\$ 201,000	\$ 341,799	\$ 264,000
INCOME/(LOSS) FROM OPERATIONS	\$ (81,932)	\$ 51,929	\$ 94,873	\$ 462,500	\$ 347,318	\$ 429,000
FUND BALANCE - BEGINNING OF YEAR	\$ 779,676	\$ 697,744	\$ 749,673	\$ 844,546	\$ 844,546	\$ 1,307,046
FUND BALANCE - END OF YEAR	\$ 697,744	\$ 749,673	\$ 844,546	\$ 1,307,046	\$ 1,191,864	\$ 1,736,046

MONTGOMERY TOWNSHIP
2023 BUDGET
LIQUID FUELS FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
INTEREST EARNINGS							
35-341-3341	Interest	\$ 3,258	\$ 13,464	\$ 3,082	\$ 3,000	\$ 5,376	\$ 2,500
		\$ 3,258	\$ 13,464	\$ 3,082	\$ 3,000	\$ 5,376	\$ 2,500
STATE SHARED REVENUE AND ENTITLEMENTS							
35-355-3355	Motor Vehicle Fuel Taxes	\$ 817,683	\$ 722,353	\$ 670,654	\$ 660,500	\$ 683,741	\$ 690,500
35-355-	State Road Turnback Payment	-	-	-	-	-	-
		\$ 817,683	\$ 722,353	\$ 670,654	\$ 660,500	\$ 683,741	\$ 690,500
TOTAL OPERATING REVENUES		\$ 820,941	\$ 735,817	\$ 673,737	\$ 663,500	\$ 689,117	\$ 693,000
INTERFUND TRANSFERS							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 820,941	\$ 735,817	\$ 673,737	\$ 663,500	\$ 689,117	\$ 693,000

MONTGOMERY TOWNSHIP
2023 BUDGET
LIQUID FUELS FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
PUBLIC WORKS							
35-430-4220	Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35-430-4750	Capital Replacement	-	-	15,685	-	235,181	-
		\$ -	\$ -	\$ 15,685	\$ -	\$ 235,181	\$ -
SNOW AND ICE REMOVAL							
35-432-4220	Operating Supplies	\$ -	\$ -	\$ 54,286	\$ 64,000	\$ 49,819	\$ 85,000
35-432-4374	Equipment Maintenance	-	-	34,915	20,000	1,777	-
35-432-4380	Rentals	-	-	-	8,000	-	8,000
35-432-4450	Contracted Services	-	-	8,531	-	-	10,000
35-432-4750	Capital Replacement	-	-	-	-	-	-
		\$ -	\$ -	\$ 97,733	\$ 92,000	\$ 51,596	\$ 103,000
TRAFFIC							
35-433-4220	Operating Supplies	\$ -	\$ -	\$ 7,454	\$ 60,000	\$ 19,685	\$ 60,000
35-433-4320	Communication	-	-	-	-	-	-
35-433-4360	Public Utilities	-	-	-	-	-	-
35-433-4374	Equipment Maintenance	-	-	11,312	6,000	7,860	10,000
35-433-4376	Knockdowns	-	-	-	-	-	-
35-433-4450	Contracted Services	-	-	20,160	37,000	15,201	55,000
35-433-4750	Capital Replacement	-	-	-	-	-	-
		\$ -	\$ -	\$ 38,927	\$ 103,000	\$ 42,745	\$ 125,000
STREET LIGHTING							
35-434-4220	Operating Supplies	\$ -	\$ -	\$ -	\$ 5,000	\$ 1,005	\$ 5,000
35-434-4360	Public Utilities	-	-	-	-	-	-
35-434-4450	Contracted Services	-	-	868	1,000	288	1,000
		\$ -	\$ -	\$ 868	\$ 6,000	\$ 1,293	\$ 6,000
REPAIRS OF TOOLS AND MACHINERY							
35-437-4251	Vehicle Parts	\$ -	\$ -	\$ -	\$ -	\$ 2,694	\$ 10,000
35-437-4260	Small Tools and Equipment	-	-	-	-	3,353	10,000
35-437-4450	External Repair Services	-	-	-	-	1,858	10,000
		\$ -	\$ -	\$ -	\$ -	\$ 7,905	\$ 30,000
HIGHWAY CONSTRUCTION AND REBUILDING							
35-439-4450	Contracted Services	\$ 902,873	\$ 683,888	\$ 425,652	\$ -	\$ 3,080	\$ -
		\$ 902,873	\$ 683,888	\$ 425,652	\$ -	\$ 3,080	\$ -
TOTAL OPERATING EXPENDITURES		\$ 902,873	\$ 683,888	\$ 578,864	\$ 201,000	\$ 341,799	\$ 264,000
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 902,873	\$ 683,888	\$ 578,864	\$ 201,000	\$ 341,799	\$ 264,000
INCOME/(LOSS) FROM OPERATIONS		\$ (81,932)	\$ 51,929	\$ 94,873	\$ 462,500	\$ 347,318	\$ 429,000
FUND BALANCE - BEGINNING OF YEAR		\$ 779,676	\$ 697,744	\$ 749,673	\$ 844,546	\$ 844,546	\$ 1,307,046
FUND BALANCE - END OF YEAR		\$ 697,744	\$ 749,673	\$ 844,546	\$ 1,307,046	\$ 1,191,864	\$ 1,736,046

**MONTGOMERY TOWNSHIP
2023 BUDGET
ENVIRONMENTAL FUND
SUMMARY**

REVENUES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING REVENUE						
Interest Earnings	\$ 16,753	\$ 8,240	\$ 1,674	\$ 2,000	\$ 1,631	\$ 1,000
State Shared Revenue and Entitlements	54,241	69,160	43,950	60,000	52,021	-
Charges for Services	<u>120</u>	<u>10</u>	<u>40</u>	<u>-</u>	<u>50</u>	<u>-</u>
TOTAL OPERATING REVENUES	\$ 71,114	\$ 77,410	\$ 45,664	\$ 62,000	\$ 53,702	\$ 1,000
NON-OPERATING REVENUE						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 71,114	\$ 77,410	\$ 45,664	\$ 62,000	\$ 53,702	\$ 1,000

EXPENDITURES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING EXPENDITURES						
Administration	\$ 35,980	\$ 3,539	\$ 47,405	\$ 35,000	\$ 24,055	\$ 50,000
Public Works	<u>2,012</u>	<u>234</u>	<u>95,036</u>	<u>5,000</u>	<u>1,949</u>	<u>3,000</u>
TOTAL OPERATING EXPENDITURES	\$ 37,992	\$ 3,773	\$ 142,441	\$ 40,000	\$ 26,004	\$ 53,000
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
TOTAL EXPENDITURES	\$ 37,992	\$ 3,773	\$ 142,441	\$ 40,000	\$ 26,004	\$ 253,000
INCOME/(LOSS) FROM OPERATIONS	\$ 33,122	\$ 73,637	\$ (96,777)	\$ 22,000	\$ 27,698	\$ (252,000)
FUND BALANCE - BEGINNING OF YEAR	\$ 380,497	\$ 413,619	\$ 487,256	\$ 390,479	\$ 390,479	\$ 412,479
FUND BALANCE - END OF YEAR	\$ 413,619	\$ 487,256	\$ 390,479	\$ 412,479	\$ 418,177	\$ 160,479

MONTGOMERY TOWNSHIP
2023 BUDGET
ENVIRONMENTAL FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
INTEREST EARNINGS							
93-341-3341	Interest	\$ 16,753	\$ 8,240	\$ 1,674	\$ 2,000	\$ 1,631	\$ 1,000
		\$ 16,753	\$ 8,240	\$ 1,674	\$ 2,000	\$ 1,631	\$ 1,000
STATE SHARED REVENUE AND ENTITLEMENTS							
93-355-3352	State Grants	\$ 54,241	\$ 69,160	\$ 43,950	\$ 60,000	\$ 52,021	\$ -
		\$ 54,241	\$ 69,160	\$ 43,950	\$ 60,000	\$ 52,021	\$ -
CHARGES FOR SERVICES							
93-360-3370	Recycling Bins	\$ 120	\$ 10	\$ 40	\$ -	\$ 50	\$ -
		\$ 120	\$ 10	\$ 40	\$ -	\$ 50	\$ -
TOTAL OPERATING REVENUES		\$ 71,114	\$ 77,410	\$ 45,664	\$ 62,000	\$ 53,702	\$ 1,000
INTERFUND TRANSFERS							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 71,114	\$ 77,410	\$ 45,664	\$ 62,000	\$ 53,702	\$ 1,000

Environmental Fund - Detail

MONTGOMERY TOWNSHIP
2023 BUDGET
ENVIRONMENTAL FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
ADMINISTRATION							
93-400-4450	Contracted Services	\$ 35,980	\$ 3,539	\$ 47,405	\$ 35,000	\$ 24,055	\$ 50,000
		\$ 35,980	\$ 3,539	\$ 47,405	\$ 35,000	\$ 24,055	\$ 50,000
PUBLIC WORKS							
93-430-4220	Operating Supplies	\$ 2,012	\$ 234	\$ 1,269	\$ 5,000	\$ 1,949	\$ 3,000
93-430-4700	Capital Replacement	-	-	93,767	-	-	-
		\$ 2,012	\$ 234	\$ 95,036	\$ 5,000	\$ 1,949	\$ 3,000
TOTAL OPERATING EXPENDITURES		\$ 37,992	\$ 3,773	\$ 142,441	\$ 40,000	\$ 26,004	\$ 53,000
INTERFUND TRANSFERS							
93-492-4094	To Shade Tree Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
TOTAL EXPENDITURES		\$ 37,992	\$ 3,773	\$ 142,441	\$ 40,000	\$ 26,004	\$ 253,000
INCOME/(LOSS) FROM OPERATIONS		\$ 33,122	\$ 73,637	\$ (96,777)	\$ 22,000	\$ 27,698	\$ (252,000)
FUND BALANCE - BEGINNING OF YEAR		\$ 380,497	\$ 413,619	\$ 487,256	\$ 390,479	\$ 390,479	\$ 412,479
FUND BALANCE - END OF YEAR		\$ 413,619	\$ 487,256	\$ 390,479	\$ 412,479	\$ 418,177	\$ 160,479

MONTGOMERY TOWNSHIP
2023 BUDGET
REPLACEMENT TREE FUND
SUMMARY

REVENUES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING REVENUE						
Interest Earnings	\$ 15,080	\$ 4,811	\$ 750	\$ 1,000	\$ 916	\$ 500
Contributions and Donations from Private Sources	<u>96,921</u>	<u>31,595</u>	<u>53,900</u>	<u>-</u>	<u>3,000</u>	<u>-</u>
TOTAL OPERATING REVENUES	\$ 112,001	\$ 36,406	\$ 54,650	\$ 1,000	\$ 3,916	\$ 500
NON-OPERATING REVENUE						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
TOTAL REVENUES	\$ 112,001	\$ 36,406	\$ 54,650	\$ 1,000	\$ 3,916	\$ 200,500

EXPENDITURES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING EXPENDITURES						
Administration	\$ 480,861	\$ 3,315	\$ 7,135	\$ 17,500	\$ 6,043	\$ 17,500
Public Works	<u>38,319</u>	<u>23,561</u>	<u>49,599</u>	<u>51,500</u>	<u>3,484</u>	<u>57,500</u>
TOTAL OPERATING EXPENDITURES	\$ 519,181	\$ 26,876	\$ 56,734	\$ 69,000	\$ 9,527	\$ 75,000
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 519,181	\$ 26,876	\$ 56,734	\$ 69,000	\$ 9,527	\$ 75,000
INCOME/(LOSS) FROM OPERATIONS	\$ (407,179)	\$ 9,530	\$ (2,084)	\$ (68,000)	\$ (5,610)	\$ 125,500
FUND BALANCE - BEGINNING OF YEAR	\$ 624,481	\$ 217,301	\$ 226,831	\$ 224,747	\$ 224,747	\$ 156,747
FUND BALANCE - END OF YEAR	\$ 217,301	\$ 226,831	\$ 224,747	\$ 156,747	\$ 219,137	\$ 282,247

MONTGOMERY TOWNSHIP
2023 BUDGET
REPLACEMENT TREE FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
INTEREST EARNINGS							
94-341-3341	Interest	\$ 15,080	\$ 4,811	\$ 750	\$ 1,000	\$ 916	\$ 500
		\$ 15,080	\$ 4,811	\$ 750	\$ 1,000	\$ 916	\$ 500
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES							
94-387-3870	Contributions	\$ 96,921	\$ 31,595	\$ 53,900	\$ -	\$ 3,000	\$ -
		\$ 96,921	\$ 31,595	\$ 53,900	\$ -	\$ 3,000	\$ -
TOTAL OPERATING REVENUES		\$ 112,001	\$ 36,406	\$ 54,650	\$ 1,000	\$ 3,916	\$ 500
INTERFUND TRANSFERS							
94-392-3093	From Environmental Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
TOTAL NON-OPERATING REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
TOTAL REVENUES		\$ 112,001	\$ 36,406	\$ 54,650	\$ 1,000	\$ 3,916	\$ 200,500

Replacement Tree Fund - Detail

MONTGOMERY TOWNSHIP
2023 BUDGET
REPLACEMENT TREE FUND
EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
ADMINISTRATION							
94-400-4120	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94-400-4210	Office Supplies	476	15	37	1,500	-	1,500
94-400-4312	Consulting Services	480,385	3,300	7,099	15,000	6,182	15,000
94-400-4340	Public Information	-	-	-	500	-	500
94-400-4460	Meetings/Conferences/Training	-	-	-	500	(139)	500
		\$ 480,861	\$ 3,315	\$ 7,135	\$ 17,500	\$ 6,043	\$ 17,500
PUBLIC WORKS							
94-430-4130	Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
94-430-4131	Overtime	751	-	-	-	-	500
94-430-4159	Medical	(7)	-	-	-	-	-
94-430-4161	Social Security	-	-	-	-	-	500
94-430-4210	Office Supplies	-	-	-	-	-	-
94-430-4220	Operating Supplies	37,575	23,561	49,599	51,500	3,484	51,500
		\$ 38,319	\$ 23,561	\$ 49,599	\$ 51,500	\$ 3,484	\$ 57,500
TOTAL OPERATING EXPENDITURES		\$ 519,181	\$ 26,876	\$ 56,734	\$ 69,000	\$ 9,527	\$ 75,000
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 519,181	\$ 26,876	\$ 56,734	\$ 69,000	\$ 9,527	\$ 75,000
INCOME/(LOSS) FROM OPERATIONS		\$ (407,179)	\$ 9,530	\$ (2,084)	\$ (68,000)	\$ (5,610)	\$ 125,500
FUND BALANCE - BEGINNING OF YEAR		\$ 624,481	\$ 217,301	\$ 226,831	\$ 224,747	\$ 224,747	\$ 156,747
FUND BALANCE - END OF YEAR		\$ 217,301	\$ 226,831	\$ 224,747	\$ 156,747	\$ 219,137	\$ 282,247

Replacement Tree Fund - Detail

MONTGOMERY TOWNSHIP
2023 BUDGET
AUTUMN FESTIVAL FUND
SUMMARY

REVENUES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING REVENUE						
Interest Earnings	\$ 135	\$ 603	\$ 176	\$ 500	\$ 131	\$ 500
Contributions and Donations from Private Sources	<u>24,982</u>	<u>300</u>	<u>150</u>	<u>1,000</u>	<u>18,690</u>	<u>10,000</u>
TOTAL OPERATING REVENUES	\$ 25,117	\$ 903	\$ 326	\$ 1,500	\$ 18,821	\$ 10,500
NON-OPERATING REVENUE						
Interfund Transfers	\$ 7,000	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 25,000
TOTAL NON-OPERATING REVENUES	\$ 7,000	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 25,000
TOTAL REVENUES	\$ 32,117	\$ 903	\$ 326	\$ 8,500	\$ 25,821	\$ 35,500

EXPENDITURES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING EXPENDITURES						
Administration	\$ 32,345	\$ 3,560	\$ 2,943	\$ 35,000	\$ 65,884	\$ 35,000
Recreation	<u>80</u>	<u>7</u>	<u>-</u>	<u>1,000</u>	<u>1</u>	<u>-</u>
TOTAL OPERATING EXPENDITURES	\$ 32,424	\$ 3,567	\$ 2,943	\$ 36,000	\$ 65,885	\$ 35,000
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 32,424	\$ 3,567	\$ 2,943	\$ 36,000	\$ 65,885	\$ 35,000
INCOME/(LOSS) FROM OPERATIONS	\$ (307)	\$ (2,664)	\$ (2,617)	\$ (27,500)	\$ (40,063)	\$ 500
FUND BALANCE - BEGINNING OF YEAR	\$ 53,626	\$ 53,319	\$ 50,655	\$ 48,038	\$ 48,038	\$ 20,538
FUND BALANCE - END OF YEAR	\$ 53,319	\$ 50,655	\$ 48,038	\$ 20,538	\$ 7,974	\$ 21,038

MONTGOMERY TOWNSHIP
2023 BUDGET
AUTUMN FESTIVAL FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
INTEREST EARNINGS							
95-341-3341	Interest	\$ 135	\$ 603	\$ 176	\$ 500	\$ 131	\$ 500
		\$ 135	\$ 603	\$ 176	\$ 500	\$ 131	\$ 500
CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES							
95-387-3870	Contributions	\$ 24,982	\$ 300	\$ 150	\$ 1,000	\$ 18,690	\$ 10,000
		\$ 24,982	\$ 300	\$ 150	\$ 1,000	\$ 18,690	\$ 10,000
TOTAL OPERATING REVENUES		\$ 25,117	\$ 903	\$ 326	\$ 1,500	\$ 18,821	\$ 10,500
INTERFUND TRANSFERS							
95-392-3001	From General Fund	\$ 7,000	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 25,000
		-	-	-	-	-	-
		\$ 7,000	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 25,000
TOTAL NON-OPERATING REVENUES		\$ 7,000	\$ -	\$ -	\$ 7,000	\$ 7,000	\$ 25,000
TOTAL REVENUES		\$ 32,117	\$ 903	\$ 326	\$ 8,500	\$ 25,821	\$ 35,500

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
ADMINISTRATION							
95-400-4220	Operating Supplies	\$ 32,345	\$ 3,560	\$ 2,943	\$ 35,000	\$ 65,884	\$ 35,000
		\$ 32,345	\$ 3,560	\$ 2,943	\$ 35,000	\$ 65,884	\$ 35,000
RECREATION							
95-450-4220	Operating Supplies	\$ 80	\$ 7	\$ -	\$ 1,000	\$ 1	\$ -
		\$ 80	\$ 7	\$ -	\$ 1,000	\$ 1	\$ -
TOTAL OPERATING EXPENDITURES		\$ 32,424	\$ 3,567	\$ 2,943	\$ 36,000	\$ 65,885	\$ 35,000
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES		\$ 32,424	\$ 3,567	\$ 2,943	\$ 36,000	\$ 65,885	\$ 35,000
INCOME/(LOSS) FROM OPERATIONS		\$ (307)	\$ (2,664)	\$ (2,617)	\$ (27,500)	\$ (40,063)	\$ 500
FUND BALANCE - BEGINNING OF YEAR		\$ 53,626	\$ 53,319	\$ 50,655	\$ 48,038	\$ 48,038	\$ 20,538
FUND BALANCE - END OF YEAR		\$ 53,319	\$ 50,655	\$ 48,038	\$ 20,538	\$ 7,974	\$ 21,038

MONTGOMERY TOWNSHIP
2023 BUDGET
RESTORATION FUND
SUMMARY

REVENUES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING REVENUE						
Interest Earnings	\$ 27	\$ 118	\$ 35	\$ 500	\$ 34	\$ -
TOTAL OPERATING REVENUES	\$ 27	\$ 118	\$ 35	\$ 500	\$ 34	\$ -
NON-OPERATING REVENUE						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ 27	\$ 118	\$ 35	\$ 500	\$ 34	\$ -

EXPENDITURES

<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
OPERATING EXPENDITURES						
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NON-OPERATING EXPENDITURES						
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 4,112
TOTAL NON-OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 4,112
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 4,112
INCOME/(LOSS) FROM OPERATIONS	\$ 27	\$ 118	\$ 35	\$ 500	\$ (5,966)	\$ (4,112)
FUND BALANCE - BEGINNING OF YEAR	\$ 9,908	\$ 9,935	\$ 10,053	\$ 10,088	\$ 10,088	\$ 4,122
FUND BALANCE - END OF YEAR	\$ 9,935	\$ 10,053	\$ 10,088	\$ 10,588	\$ 4,122	\$ 10

MONTGOMERY TOWNSHIP
2023 BUDGET
RESTORATION FUND
REVENUES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
INTEREST EARNINGS							
96-341-3341	Interest	\$ 27	\$ 118	\$ 35	\$ 500	\$ 34	\$ -
		\$ 27	\$ 118	\$ 35	\$ 500	\$ 34	\$ -
TOTAL OPERATING REVENUES		\$ 27	\$ 118	\$ 35	\$ 500	\$ 34	\$ -
INTERFUND TRANSFERS							
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NON-OPERATING REVENUES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES		\$ 27	\$ 118	\$ 35	\$ 500	\$ 34	\$ -

EXPENDITURES

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>2019 ACTUAL</u>	<u>2020 ACTUAL</u>	<u>2021 ACTUAL</u>	<u>2022 BUDGET</u>	<u>AS OF 11/30/22</u>	<u>2023 BUDGET</u>
ADMINISTRATION							
96-400-4312	Consulting Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
INTERFUND TRANSFERS							
96-492-4001	To General Fund	\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 4,112
		\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 4,112
TOTAL NON-OPERATING EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 4,112
TOTAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ 6,000	\$ 4,112
INCOME/(LOSS) FROM OPERATIONS		\$ 27	\$ 118	\$ 35	\$ 500	\$ (5,966)	\$ (4,112)
FUND BALANCE - BEGINNING OF YEAR		\$ 9,908	\$ 9,935	\$ 10,053	\$ 10,088	\$ 10,088	\$ 4,122
FUND BALANCE - END OF YEAR		\$ 9,935	\$ 10,053	\$ 10,088	\$ 10,588	\$ 4,122	\$ 10

Restoration Fund - Detail

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

Property taxes are calculated through a millage. One mill equals 0.1% of the assessed value of a property and its improvements. Montgomery County assesses all Township properties. Total property taxes paid are calculated as millage multiplied by the assessed property value. Montgomery County has not reassessed properties since 1996.

- Montgomery Township has not adjusted property taxes since 2022.
- North Penn School District raised property taxes in 2023, to 28.4712.
- In 2017 County increased taxes by 0.3900 mills for the Montgomery County Community College.

The numbers on the following page reflect Montgomery rates as of November 2022. Montgomery County and North Penn School District tax rates are subject to change as they are not determined by Montgomery Township.

ASSESSED VALUE HISTORY

Year	Combined Township Assessed Value	% Change	Montgomery Township	North Penn School District	Montgomery County	Total Real Estate Millage
2023	\$ 2,179,402,844	0.01%	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
2013	2,183,821,944	0.23%	1.4900	22.7049	3.1520	27.3469
2012	2,178,848,188	1.31%	1.4900	22.3256	3.1520	26.9676
2011	2,150,673,626	-0.08%	1.4900	21.9564	2.6950	26.1414
2010	2,152,471,548	0.30%	1.4900	21.9564	2.6950	26.1414
2009	2,146,023,354		1.4900	21.3396	2.6950	25.5246

- Montgomery Township residents will pay a combined 35.2742 mills in property taxes to all three taxing authorities in 2023.
- 2022 Assessment is as of 11/9/2022.

TAX INCREASE NOTICE

The Montgomery Township Board of Supervisors approved the budget for 2022, and for the first time in 15 years, it included a property tax increase. **The 1 mill property tax increase will generate about \$1.9 million** and be used for costs related to fire services, parks, and debt service. Without this increase in revenue, the Township could not transfer dollars for fire services, parks, and debt services without completely depleting its reserves and potentially cutting back on some services in 2023.

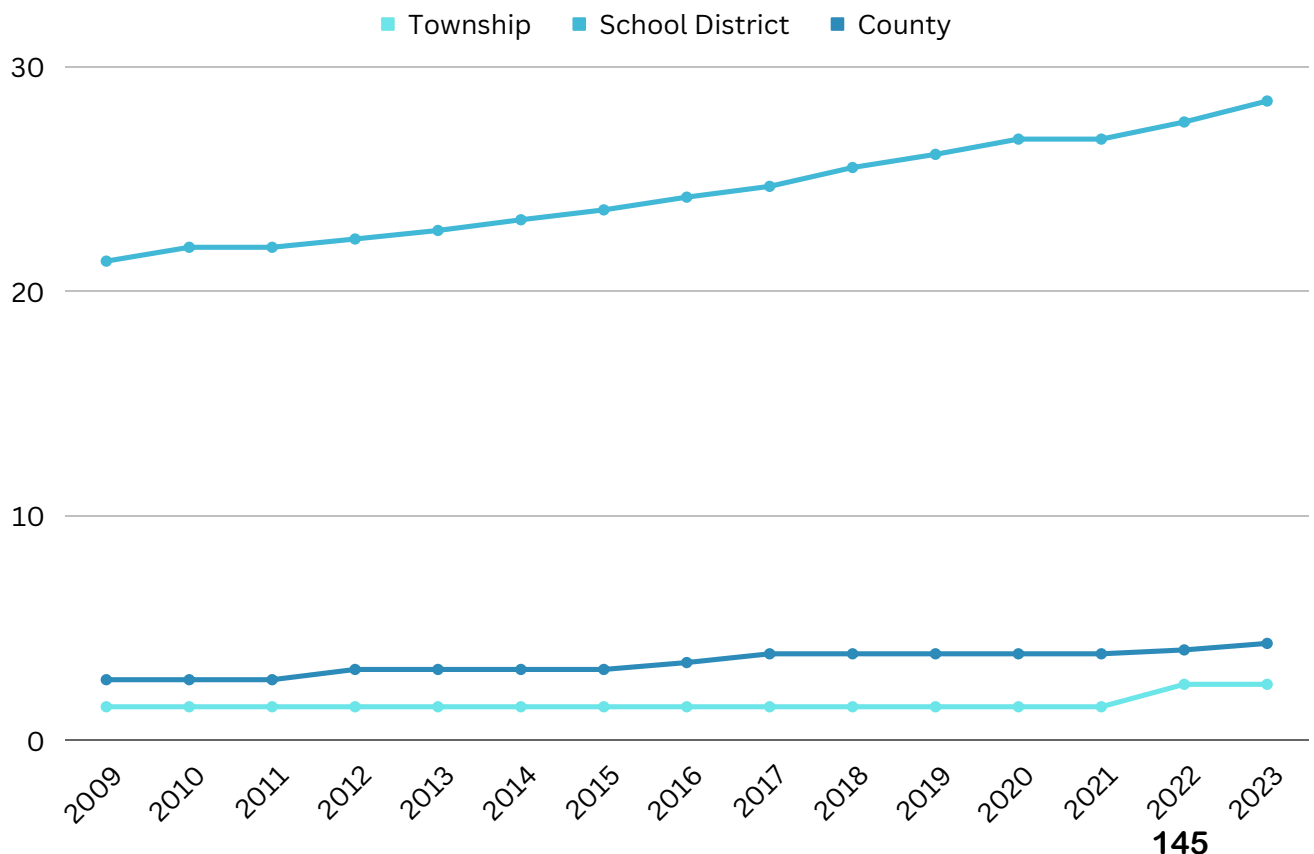
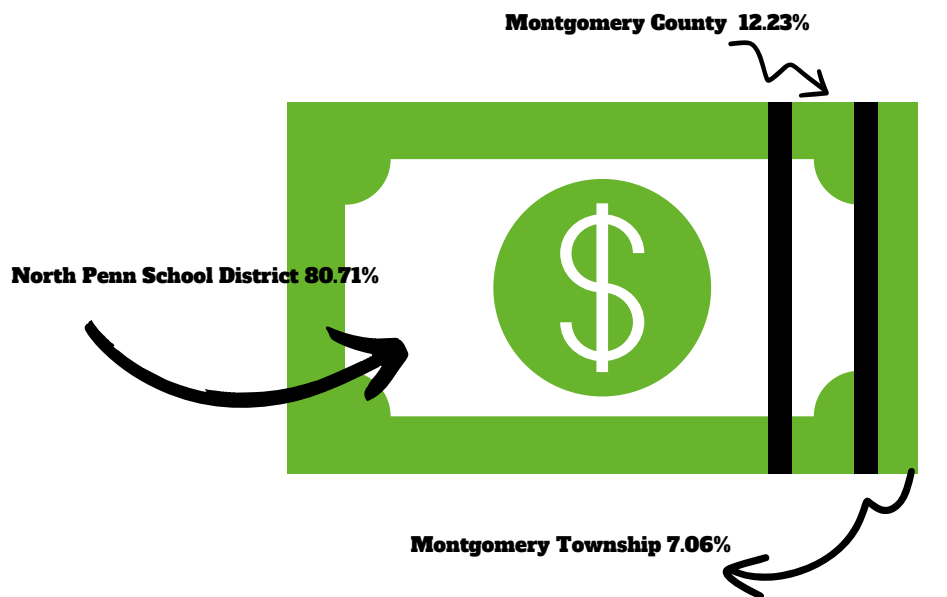
"This millage increase creates a necessary funding source for our debt service related to the CRC and planned capital improvements, and will also help fund critical fire safety services. While we gave the matter careful consideration in light of the impact it will have on taxpayers, the need for this increase was clear and I'm pleased to share that it received unanimous support from the Board of Supervisors. We are confident that this measure will set us on a sound financial trajectory and help the Township maintain its AAA bond rating,"

**Tanya Bamford, Chairwoman of the Board of Supervisors.
Press Release dated December 16, 2021**



WHERE TAX DOLLARS GO

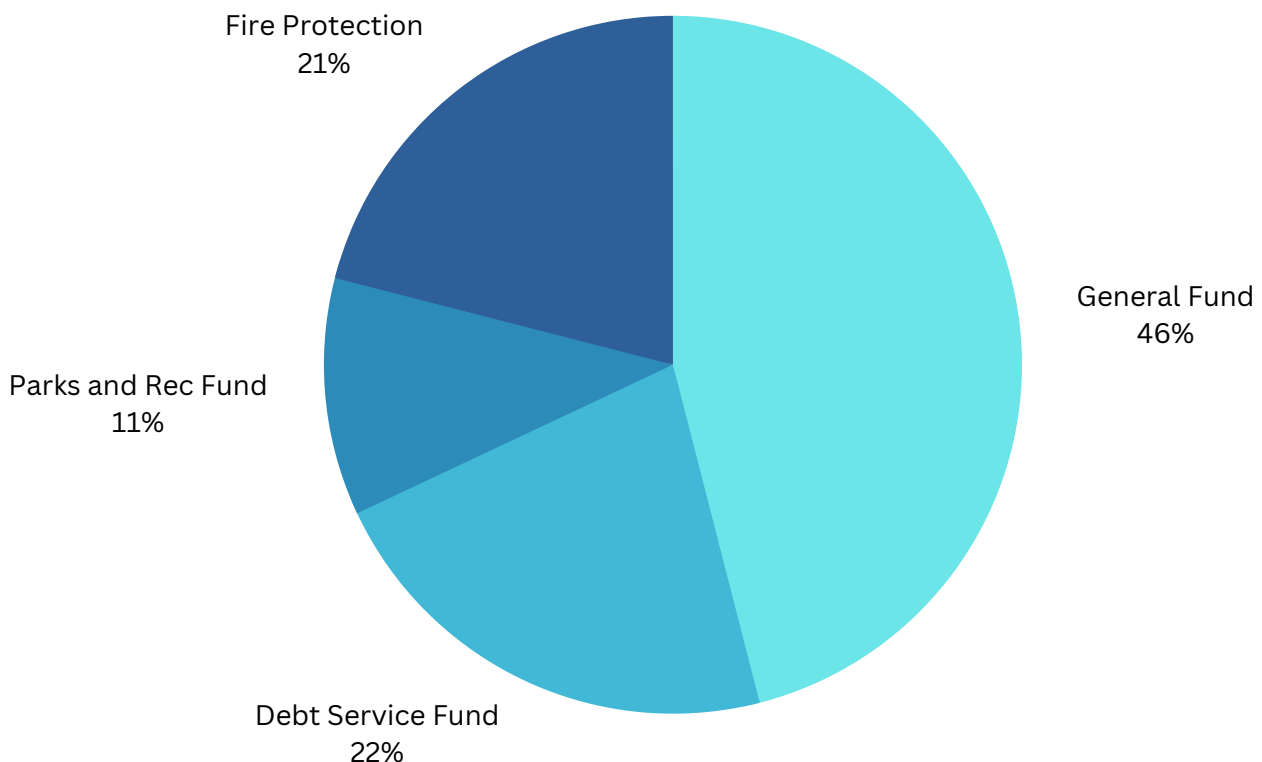
Of the three taxing authorities, Montgomery Township taxes real estate the least and has gone the longest without increasing the total tax rate. Residents of Montgomery Township pay 7.31% of their property taxes to the Township. The remaining 92.69% is split between Montgomery County (12.23%) and North Penn School District (80.71%).



TAX LEVY SUMMARY

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

Real Estate Tax: Distribution By Fund



MILLAGE HISTORY

Year	Fund				Total
	General	Fire Protection	Parks and Recreation	Debt Service	
2023	1.1400	0.5600	0.2700	0.5200	2.4900
2022	1.1400	0.5600	0.2700	0.5200	2.4900
2021	0.9300	0.1700	0.2400	0.1500	1.4900
2020	0.9300	0.1700	0.2400	0.1500	1.4900
2019	0.9800	0.1700	0.1900	0.1500	1.4900
2018	1.1300	0.1700	0.1900	-	1.4900
2017	1.1300	0.1700	0.1900	-	1.4900
2016	0.8900	0.1700	0.1900	0.2400	1.4900
2015	0.8900	0.1700	0.1900	0.2400	1.4900
2014	0.8900	0.1700	0.1900	0.2400	1.4900
2013	0.8900	0.1700	0.1900	0.2400	1.4900
2012	0.8900	0.1700	0.1900	0.2400	1.4900
2011	0.8900	0.1700	0.1900	0.2400	1.4900
2010	0.8900	0.1700	0.1900	0.2400	1.4900
2009	0.8900	0.1700	0.1900	0.2400	1.4900
2008	0.8900	0.1700	0.1900	0.2400	1.4900
2007	0.8900	0.1700	0.1900	0.2400	1.4900
2006	0.8900	0.1700	0.1900	0.2400	1.4900
2005	0.9000	0.1700	0.1900	0.2400	1.5000
2004	0.9100	0.1700	0.1900	0.2400	1.5100
2003	0.9200	0.1700	0.1900	0.2400	1.5200
2002	1.0000	0.1700	0.1900	0.2400	1.6000
2001	1.0000	0.1700	0.1900	0.2400	1.6000
2000	1.0000	0.1700	0.1900	0.2400	1.6000

REAL ESTATE TAX REVENUE BY FUND

The value of a mill is based upon the total assessed value of all properties in the Township. In 2023, the value of one mill is calculated to be approximately \$2,179,403. The revenue for each fund is calculated based upon this number. In total, \$4,755,823 is expected in real estate tax revenue for 2023.

*Includes a Homestead Exemption of \$210,362,560

Fund	Estimated 2023		2022 Tax Levy	Total Tax Revenue	Discount	Uncollectable/ Liened	Estimated Tax Revenue
	Assessed Value*						
General	\$1,969,040,284		1.1400	\$2,244,706	\$44,894	\$22,447	\$2,177,365
Fire Protection	1,969,040,284		0.5600	1,102,663	22,053	11,027	1,069,583
Parks and Recreation	1,969,040,284		0.2700	531,641	10,633	5,316	515,692
Debt Service	1,969,040,284		0.5200	1,023,901	20,478	10,239	993,184
Total All Funds	\$1,969,040,284		2.4900	\$4,902,910	\$98,058	\$49,029	\$4,755,823
Rate	2018	2019	2020	2021	2022	2023	Average
1 mill	2,293,793	2,228,059	2,222,811	2,222,811	2,179,212	2,179,403	2,221,015
3/4 Mills	1,720,345	1,671,044	1,667,109	1,667,109	1,634,409	1,634,552	1,665,761
1/2 Mills	1,146,897	1,114,029	1,111,406	1,111,406	1,089,606	1,089,701	1,110,507
1/4 Mills	573,448	557,015	555,703	555,703	544,803	544,851	555,254

REAL ESTATE NEIGHBORHOOD COMPARISONS

- Residents of Montgomery Township pay, on average \$414.42 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 2.49 mills, or 0.249%, depending on the value determined by the Montgomery County Board of Assessment of an individual's home.

The amount paid in taxes is calculated in the following way:

	Assessment of Sample Property	Montgomery Township	School District*	Montgomery County*	Total Real Estate Tax Bill
2023 Millage Rates		2.4900	28.4712	4.3130	35.2742
Average Residential Assessment**	166,432	\$ 414.42	\$ 4,738.52	\$ 717.82	\$ 5,870.76
Selected Township Developments					
Canterbury	\$ 169,383	\$ 421.76	\$ 4,822.54	\$ 730.55	\$ 5,974.85
Cambridge Knoll	257,865	642.08	7,341.73	1,112.17	9,095.98
DeLaSalle	206,935	515.27	5,891.69	892.51	7,299.47
Estates of Windlestrae	359,494	895.14	10,235.23	1,550.50	12,680.86
Mallard Pond	247,232	615.61	7,038.99	1,066.31	8,720.91
Parkwood	182,885	455.38	5,206.96	788.78	6,451.12
Tall Gables	222,197	553.27	6,326.22	958.34	7,837.82
Woodbrook	213,892	532.59	6,089.76	922.52	7,544.87

*North Penn School District and Montgomery County are independent taxing authorities. The rates shown reflect rates as of 11/9/2022 and are subject to change based on decisions by the North Penn School Board and the Montgomery County Board of Commissioners.

** Information as of 11/9/2022 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.

REAL ESTATE MONTGOMERY COUNTY COMPARISONS

Residents of Montgomery Township pay a combined total of 35.2742 mills to North Penn School District, Montgomery County, and Montgomery Township. Due primarily to school district taxes, the Township has the 24th highest rate in the County for a Township. Boroughs were excluded as their tax rates are typically not comparable.*

Rank	Township	School District	Township Millage	SD Millage	County Millage	Total Millage	1 Mill Gross Revenue
1	Cheltenham	Cheltenham	9.5695	51.8400	4.3130	65.7225	\$ 1,909,105
2	Upper Dublin	Upper Dublin	6.1420	36.8570	4.3130	47.3120	2,374,782
3	Upper Moreland	Upper Moreland	5.9500	34.6745	4.3130	44.9375	1,549,354
4	Abington	Abington	5.9220	33.8300	4.3130	44.0650	3,438,042
5	Hatfield	North Penn	5.2210	28.4712	4.3130	38.0052	1,235,016
6	Lower Moreland	Lower Moreland	5.1300	38.4943	4.3130	47.9373	1,124,567
7	Towamencin	North Penn	4.5580	28.4712	4.3130	37.3422	1,097,168
8	Springfield	Springfield	4.5160	36.3197	4.3130	45.1487	1,342,638
9	West Norriton	Norristown	4.4750	39.2040	4.3130	47.9920	985,011
10	Lower Merion	Lower Merion	4.1900	31.2045	4.3130	39.7075	7,777,545
11	Lower Pottsgrove	Pottsgrove	4.1180	38.8870	4.3130	47.3180	626,597
12	Upper Pottsgrove	Pottsgrove	4.0000	38.8870	4.3130	47.2000	283,784
13	Upper Merion	Upper Merion	3.3800	20.7600	4.3130	28.4530	4,098,263
14	Whitpain	Wissahickon	3.2000	22.4500	4.3130	29.9630	2,078,976
15	West Pottsgrove	Pottsgrove	3.0000	38.8870	4.3130	46.2000	181,023
15	Douglass	Boyertown	3.0000	29.9170	4.3130	37.2300	620,885
17	Lower Frederick	Perkiomen Valley	2.8200	35.4500	4.3130	42.5830	268,889
18	East Norriton	Norristown	2.7270	39.2040	4.3130	46.2440	967,023
19	Lower Salford	Souderton	2.6890	31.4400	4.3130	38.4420	1,152,462
20	Limerick	Spring-Ford	2.5930	29.6712	4.3130	36.5772	1,571,737
21	Lower Providence	Methacton	2.5875	31.6522	4.3130	38.5527	1,678,244
22	Plymouth	Colonial	2.5200	24.3950	4.3130	31.2280	1,710,172
23	Upper Providence	Spring-Ford	2.5000	29.6712	4.3130	36.4842	2,333,705
24	Montgomery	North Penn	2.4900	28.4712	4.3130	35.2742	2,179,403
25	Whitemarsh	Colonial	2.3633	24.3950	4.3130	31.0713	1,909,074
26	Franconia	Souderton	2.2542	31.4400	4.3130	38.0072	867,347
27	Marlborough	Upper Perkiomen	2.2500	25.8585	4.3130	32.4215	220,832
28	Upper Gwynedd	North Penn	1.8740	28.4712	4.3130	34.6582	1,692,113
29	Upper Frederick	Boyertown	1.6200	29.9170	4.3130	35.8500	203,013
30	New Hanover	Boyertown	1.5870	29.9170	4.3130	35.8170	791,997
31	Upper Salford	Souderton	1.5000	31.4400	4.3130	37.2530	220,192
32	Upper Hanover	Upper Perkiomen	1.4500	25.8585	4.3130	31.6215	553,328
33	Salford	Souderton	1.4000	31.4400	4.3130	37.1530	211,148
34	Horsham	Hatboro-Horsham	1.3000	31.4900	4.3130	37.1030	2,289,935
35	Lower Gwynedd	Wissahickon	1.2230	22.4500	4.3130	27.9860	1,400,017
36	Perkiomen	Perkiomen Valley	0.6200	35.4500	4.3130	40.3830	495,148
37	Skippack	Perkiomen Valley	0.3200	35.4500	4.3130	40.0830	837,802
38	Worcester	Methacton	0.0500	31.6522	4.3130	36.0152	1,019,030

*Information is as of 11/9/2022.

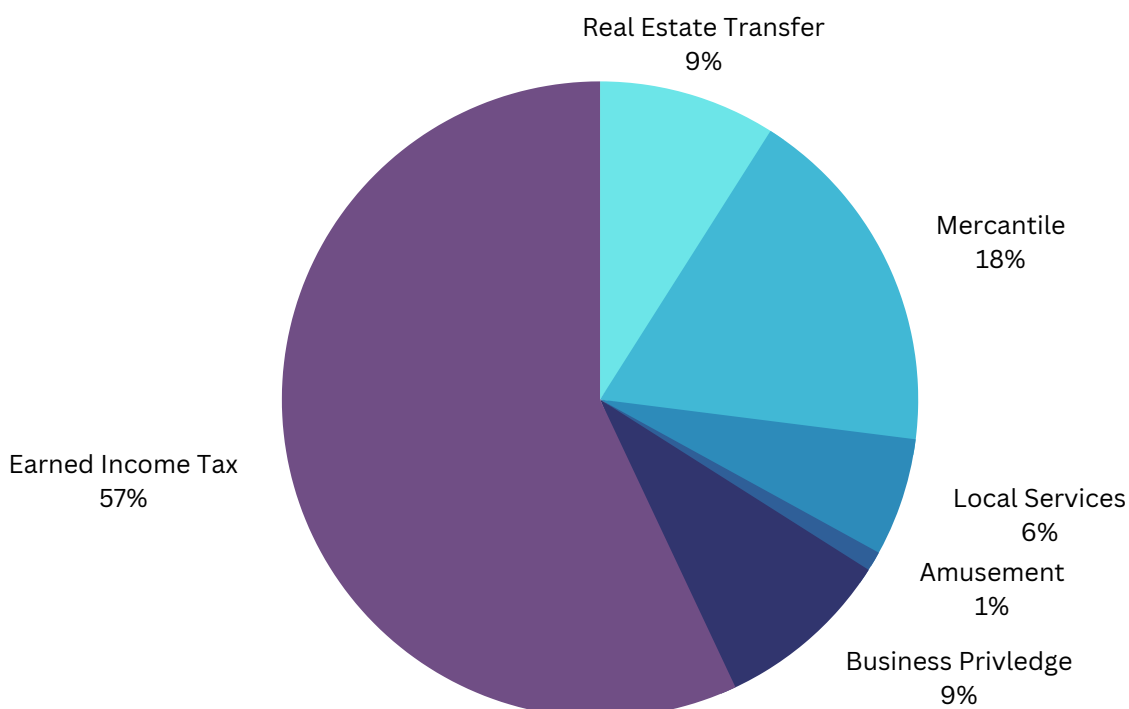
ACT 511 TAXATION

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 2023:



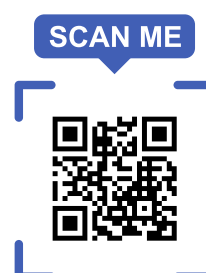
EARNED INCOME TAX

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.

EARNED INCOME TAX COLLECTIONS BY YEAR				
Year	Resident	Non-Resident	Total Collections	% Change
2023	\$ 5,450,000	\$ 580,000	\$ 6,030,000	-7.59%
2022 - est	5,850,518	674,900	6,525,418	6.10%
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%
2013	4,593,489	713,434	5,306,923	19.56%
2012	3,983,430	455,311	4,438,741	

2022 tax amounts are estimates only.



Learn More...

Local Berkheimer Office:
Bridgeport Borough Hall
63 West 4th St
Bridgeport, PA 19405

Office Hours: Monday,
Wednesday, Friday 9 AM – 12:30
PM & 1:30 PM – 4 PM
Closed: Tuesday & Thursday

EARNED INCOME TAX - COLLECTIONS BY MONTH													
<i>Resident Collections</i>													
Month	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013			
January	\$ 164,183	\$ 117,536	\$ 152,374	\$ 182,728	\$ 189,455	\$ 145,880	\$ 128,281	\$ 138,756	\$ 245,449	\$ 431,536			
February	986,875	948,970	873,088	819,032	785,954	816,304	757,020	724,866	669,121	353,317			
March	330,330	318,423	285,098	282,008	268,299	254,341	441,684	389,109	281,480	523,593			
April	279,658	188,390	140,650	293,049	257,483	257,924	269,672	263,824	310,649	364,946			
May	1,297,401	1,134,110	1,067,162	1,095,443	1,106,605	1,039,516	933,256	838,254	352,339	283,596			
June	326,318	388,809	302,006	288,603	281,025	296,202	267,023	364,691	579,608	529,927			
July	113,049	78,604	228,766	101,163	140,274	111,983	106,963	178,549	309,515	375,515			
August	975,379	906,188	842,071	866,942	777,029	789,726	750,045	612,159	498,106	309,158			
September	284,922	276,759	238,869	261,593	258,708	240,866	249,115	428,051	467,708	385,715			
October	129,175	114,189	100,573	110,668	128,477	123,969	127,473	120,113	159,537	177,074			
November	674,611	894,062	811,752	790,658	768,735	766,873	748,251	554,839	571,451	558,368			
December	288,618	249,601	247,883	235,712	201,554	227,803	251,061	412,561	374,714	300,745			
	\$ 5,850,518	\$ 5,615,640	\$ 5,290,293	\$ 5,327,599	\$ 5,163,597	\$ 5,071,388	\$ 5,029,843	\$ 5,025,773	\$ 4,819,676	\$ 4,593,489			
<i>Non-Resident Collections</i>													
Month	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013			
January	\$ 16,010	\$ 13,783	\$ 11,091	\$ 11,431	\$ 15,424	\$ 8,159	\$ 10,177	\$ (491)	\$ 4,500	\$ 104,224			
February	156,920	123,892	136,951	126,714	126,046	143,740	197,252	181,357	144,703	43,700			
March	1,802	3,672	4,073	2,049	3,031	7,771	14,091	12,603	11,211	142,671			
April	9,505	11,533	5,879	6,776	11,245	6,982	8,098	8,758	5,090	16,150			
May	151,564	114,113	137,302	145,096	136,517	182,856	197,890	193,730	28,039	24,220			
June	1,678	3,951	1,194	2,059	948	(4,253)	3,722	13,812	129,260	123,664			
July	16,437	16,344	7,899	4,973	8,406	10,770	(3,028)	10,136	8,736	15,071			
August	146,305	109,967	96,013	119,158	127,253	119,696	140,693	140,227	66,470	(11,546)			
September	1,574	(470)	(4,301)	6,338	2,062	3,993	5,147	28,089	65,746	58,226			
October	10,637	15,090	8,200	7,041	9,669	9,801	20,760	7,622	12,856	63,914			
November	139,950	122,005	111,201	123,863	126,878	137,594	151,771	74,125	108,739	46,554			
December	22,518	884	2,296	1,474	1,635	4,070	1,635	76,467	13,765	86,587			
	\$ 674,900	\$ 534,763	\$ 517,798	\$ 556,971	\$ 569,115	\$ 631,178	\$ 748,209	\$ 746,434	\$ 599,116	\$ 713,434			
<i>All Collections</i>													
Total:	\$ 6,525,418	\$ 6,150,403	\$ 5,808,091	\$ 5,884,570	\$ 5,732,712	\$ 5,702,566	\$ 5,778,052	\$ 5,772,208	\$ 5,418,792	\$ 5,306,923			

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, which shall 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	
2023	\$ 710,000	-3.58%	
2022 - est	736,340	8.92%	
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%	
2013	698,168	-1.69%	
2012	710,157	5.44%	
2011	673,532		

2022 tax amounts are estimates only.

LOCAL SERVICES TAX COLLECTION BY MONTH

LOCAL SERVICES TAX - COLLECTIONS BY MONTH											
Month		2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
January		\$ 17,747	\$ 12,736	\$ 16,117	\$ 22,126	\$ 18,898	\$ 19,565	\$ 11,553	\$ 83,678	\$ 92,654	\$ 113,644
February		150,864	137,279	150,873	149,328	156,725	125,294	151,279	64,343	89,237	60,902
March		9,597	13,838	7,159	8,447	8,791	49,706	21,837	3,766	18,949	11,255
April		20,884	17,214	12,084	20,200	23,203	13,165	20,758	10,484	78,935	88,995
May		128,558	113,325	150,434	144,341	162,025	174,595	125,088	80,482	79,864	71,223
June		31,232	36,735	12,131	25,008	17,068	7,167	51,132	90,425	23,281	15,559
July		26,047	17,580	14,605	19,232	27,227	19,733	17,433	20,114	109,793	120,615
August		160,741	145,793	119,435	150,952	156,411	166,543	165,541	119,632	58,099	47,209
September		1,691	5,962	3,533	6,929	2,809	6,937	13,113	51,389	16,540	13,583
October		21,365	25,986	12,898	16,599	22,163	30,446	19,381	30,062	98,566	108,940
November		164,689	144,226	136,085	154,474	155,567	164,781	168,661	120,295	69,766	52,587
December	est	2,925	5,336	6,032	2,803	5,132	4,311	16,451	11,578	2,828	(6,345)
		\$ 736,340	\$ 676,011	\$ 641,386	\$ 720,440	\$ 756,019	\$ 782,242	\$ 782,227	\$ 686,247	\$ 738,512	\$ 698,168

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
2023	\$	975,000	\$	2,000,000	\$ 2,975,000
2022 - est		1,057,748		2,422,696	3,480,445
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
2013		776,410		1,898,579	2,674,989
2012		863,514		1,972,410	2,835,924
2011		765,935		2,021,172	2,787,107

2022 tax amounts are estimates only.

BPT/MERC TAX

COLLECTIONS BY MONTH

MERCANTILE TAX - COLLECTIONS BY MONTH							
Month		2022	2021	2020	2019	2018	2017
January		\$ 48,700	\$ 151	\$ 1,324	\$ 100	\$ 1,568	\$ 6,613
February		21,748	101,288	458,511	219,293	430,551	328,203
March		1,215,483	495,420	1,231,445	1,623,201	1,436,658	1,503,512
April		594,574	526,597	239,725	38,903	104,741	72,142
May		114,549	534,656	12,601	31,333	63,035	23,158
June		98,369	41,770	27,624	12,763	4,119	50,791
July		239,591	22,709	63,562	42,079	1,140	3,477
August		33,122	29,665	3,071	278,284	6,124	4,235
September		5,408	2,215	6,830	(1,975)	21,648	6,786
October		5,743	8,518	153	103,438	12,749	9,909
November		21,165	25,758	(14,219)	348	266	5,494
December	est	24,245	89,964	72,461	5,888	18,799	(893)
		\$ 2,422,696	\$ 1,878,711	\$ 2,103,089	\$ 2,353,655	\$ 2,101,399	\$ 2,013,428
BUSINESS PRIVELGE TAX - COLLECTIONS BY MONTH							
Month		2022	2021	2020	2019	2018	2017
January		\$ 10,818	\$ 22,491	\$ (128)	\$ 20,299	\$ 180	\$ 4,893
February		43,281	18,569	134,798	75,234	93,273	104,890
March		397,461	168,397	561,799	725,695	644,663	549,773
April		173,284	374,589	105,999	54,189	66,462	74,335
May		137,664	158,495	90,939	43,914	46,272	64,500
June		52,028	93,617	4,076	21,951	72,331	95,251
July		175,755	40,389	66,868	1,947	22,726	4,254
August		33,110	50,918	2,174	4,081	4,283	24,438
September		11,596	44,394	45,888	9,528	5,002	22,807
October		19,847	11,490	3,398	21,157	16,231	14,608
November		6,290	9,583	517	2,187	9,156	9,712
December	est	(3,387)	49,253	221,748	(270,695)	(6,561)	91,136
		\$ 1,057,748	\$ 1,042,187	\$ 1,238,075	\$ 709,487	\$ 974,017	\$ 1,060,597

REAL ESTATE TRANSFER TAX

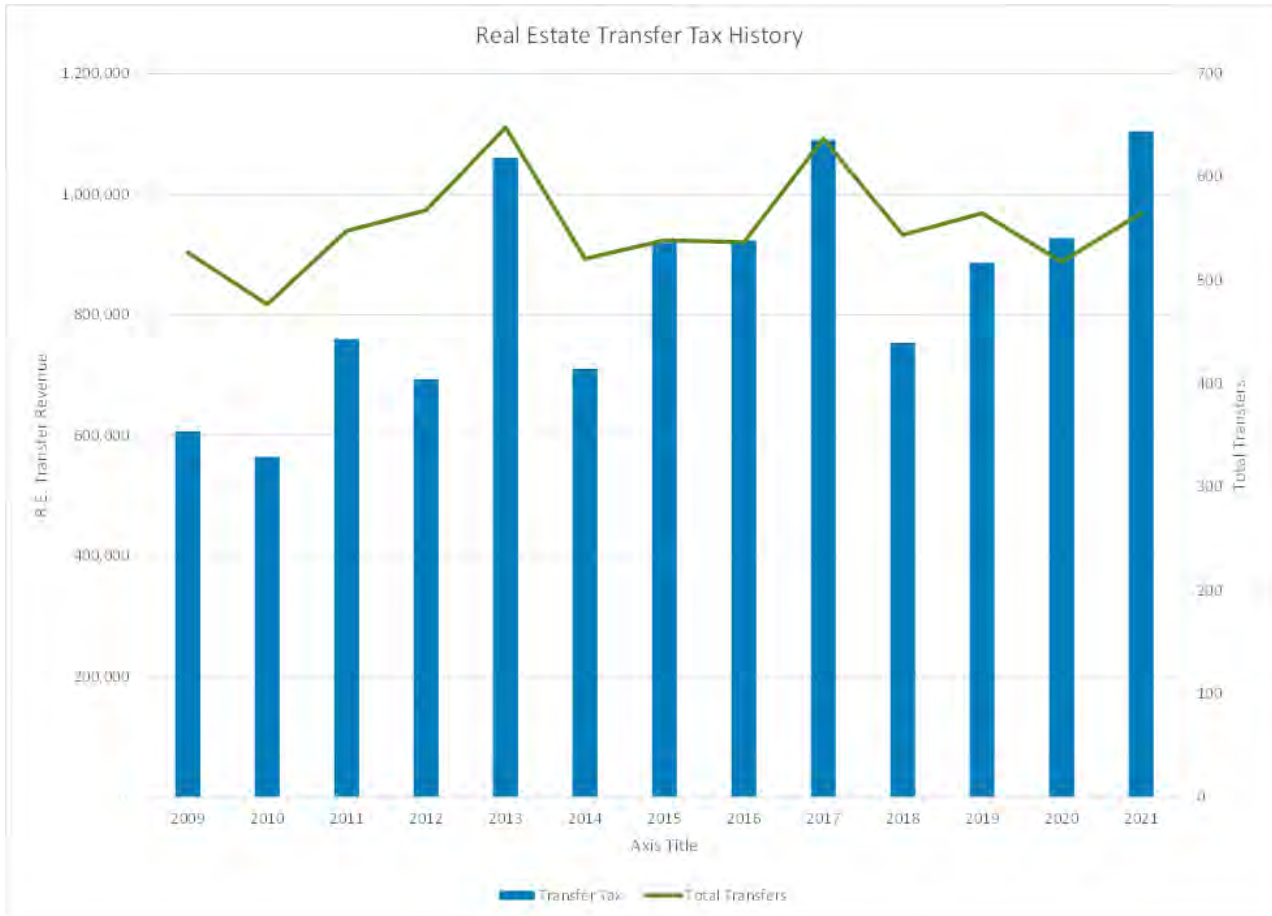
The Pennsylvania real estate transfer tax is imposed at a rate of one percent on the value of real estate (including contracted-for improvements to property) transferred by deed, instrument, long-term lease, or other writing. This one percent is split equally between Montgomery Township and North Penn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

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

REAL ESTATE TRANSFER TAX COLLECTIONS BY MONTH						
Month	2022		2021		2020	
	Total Transfers	Transfer Fee	Total Transfers	Transfer Fee	Total Transfers	Transfer Fee
January	44	\$ 85,840	48	\$ 77,765	39	\$ 42,504
February	40	326,268	28	34,785	20	22,880
March	39	59,070	38	61,926	36	48,357
April	52	232,643	54	105,405	34	95,669
May	51	118,806	44	80,736	26	54,280
June	49	107,125	53	89,266	37	61,474
July	47	124,632	45	85,626	56	71,490
August	77	299,929	69	159,470	49	85,869
September	53	486,793	72	137,344	37	70,178
October	41	63,092	40	136,388	68	141,449
November	27	27,868	31	46,277	57	101,620
December - est	51	96,162	43	89,233	59	131,125
Totals	571	\$ 2,028,225	565	\$ 1,104,221	518	\$ 926,895
Monthly Average	48	\$ 169,019	47	\$ 92,018	43	\$ 77,241
Market Value	\$ 206,765,515		\$ 112,675,619		\$ 94,581,131	

REAL ESTATE TRANSFER TAX HISTORY			
Year	Total Transfers		Transfer Fee
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
2013	648		1,060,556
2012	568		692,958
2011	548		759,294
2010	477		564,737
2009	527		607,113

REAL ESTATE TRANSFER TAX



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

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

DEBT SERVICE FUND DETAIL

General Obligation Bonds, Series of 2021

Type:

General Obligation Bond/Non-Electoral Debt

Year:

2021

Lender:

Delaware Valley Regional Finance Authority

Fund:

Community Recreation Center Fund

Redemption:

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

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

* Interest is paid in monthly installments for a total of \$107,818 for year 2023.

DEBT SERVICE AND LIMITATIONS

BORROWING BASE REVENUES (1):

2019	\$18,715,184
2020	\$17,655,681
2021	\$17,227,666
Total Revenue	\$53,598,531

DEBT LIMIT FOR GENERAL OBLIGATION BONDS:

Average Borrowing Base Revenues	\$17,866,177
Debt Limit Percent	250.00%
Debt Limit	\$44,665,443
Total Amount of Debt Applicable to Debt Limit	\$15,000,000
Legal Debt Margin	\$29,665,443

DEBT LIMIT FOR GENERAL OBLIGATION BONDS AND LEASE RENTAL DEBT:

Average Borrowing Base Revenues	\$17,866,177
Debt Limit Percent	350.00%
Debt Limit	\$62,531,620
Total Amount of Debt Applicable to Debt Limit	\$15,000,000
Legal Debt Margin	\$47,531,620

Notes:

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

Source:

Montgomery Township Annual Financial Statements



Consolidated Statement

	General Fund	Fire Protection Fund	Parks and Recreation Fund	Street Light Fund	Recreation Center Fund	Debt Service Fund	Liquid Fuels Fund	Environmental Fund	Replacement Treet Fund	Autumn Festival Fund	Restoration Fund	Total
DESCRIPTION												
OPERATING REVENUE												
Real Property Taxes	\$ 2,185,000	\$ 1,071,500	\$ 521,500	\$ 135,000	\$ 140,000	\$ 991,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,044,000
Local Tax Enabling Act 511 Taxes	10,010,000	490,000	-	-	-	-	-	-	-	-	-	10,500,000
Licenses and Permits	488,000	-	-	-	-	-	-	-	-	-	-	488,000
Business Licenses and Permits	587,500	70,000	-	-	-	-	-	-	-	-	-	657,500
Fines	125,000	-	-	-	-	-	-	-	-	-	-	125,000
Interest Earnings	20,000	2,000	1,500	500	-	500	2,500	1,000	500	500	-	29,000
Rents and Royalties	-	-	-	-	80,000	-	-	-	-	-	-	80,000
State Shared Revenue and Entitlements	825,000	-	-	-	-	-	690,500	-	-	-	-	1,515,500
Charges for Services	40,000	15,000	-	500	-	-	-	-	-	-	-	55,500
Culture-Recreation	-	-	-	-	654,000	-	-	-	-	-	-	654,000
Contributions and Donations from Private Sources	-	-	-	-	-	-	-	-	-	10,000	-	10,000
TOTAL OPERATING REVENUES	\$ 14,280,500	\$ 1,648,500	\$ 523,000	\$ 136,000	\$ 874,000	\$ 991,500	\$ 693,000	\$ 1,000	\$ 500	\$ 10,500	\$ -	\$ 19,158,500
NON-OPERATING REVENUE												
Other Financing Sources	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Interfund Transfers	4,112	-	-	-	-	419,000	-	-	200,000	25,000	-	648,112
TOTAL NON-OPERATING REVENUES	\$ 4,112	\$ 500	\$ -	\$ -	\$ -	\$ 419,000	\$ -	\$ -	\$ 200,000	\$ 25,000	\$ -	\$ 648,612
TOTAL REVENUES	\$ 14,284,612	\$ 1,649,000	\$ 523,000	\$ 136,000	\$ 874,000	\$ 1,410,500	\$ 693,000	\$ 1,000	\$ 200,500	\$ 35,500	\$ -	\$ 19,807,112

	General Fund	Fire Protection Fund	Parks and Recreation Fund	Street Light Fund	Recreation Center Fund	Debt Service Fund	Liquid Fuels Fund	Environmental Fund	Replacement Treet Fund	Autumn Festival Fund	Restoration Fund	Total
DESCRIPTION												
OPERATING EXPENDITURES												
Administration	\$ 1,051,500	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 50,000	\$ 17,500	\$ 35,000	\$ -	\$ 1,169,000
Tax Collection	194,500	-	-	-	-	-	-	-	-	-	-	194,500
Legal Services	155,000	1,000	-	-	500	-	-	-	-	-	-	156,500
Finance	492,000	-	-	-	-	-	-	-	-	-	-	492,000
Information Technology	372,000	39,000	-	-	29,500	-	-	-	-	-	-	440,500
Engineering	75,000	-	-	-	-	-	-	-	-	-	-	75,000
Buildings and Grounds	315,000	78,000	-	-	115,000	-	-	-	-	-	-	508,000
Police Services	7,489,500	-	-	-	-	-	-	-	-	-	-	7,489,500
Fire Protection	216,500	1,352,500	-	-	-	-	-	-	-	-	-	1,569,000
Code Enforcement	680,500	-	-	-	-	-	-	-	-	-	-	680,500
Emergency and VMSC	100,000	-	-	-	-	-	-	-	-	-	-	100,000
Public Works	1,842,000	-	269,000	56,000	-	-	264,000	3,000	57,500	-	-	2,491,500
Street Lighting	-	-	-	62,500	-	-	-	-	-	-	-	62,500
Parks and Recreation	-	-	264,500	-	-	-	-	-	-	-	-	264,500
Recreation	-	-	-	-	747,000	-	-	-	-	-	-	747,000
Debt Service	-	-	-	-	-	1,061,236	-	-	-	-	-	1,061,236
Employer Paid Benefits	1,158,500	152,500	-	-	17,500	-	-	-	-	-	-	1,328,500
Insurance	227,000	32,000	23,000	4,000	59,000	-	-	-	-	-	-	345,000
TOTAL OPERATING EXPENDITURES	\$ 14,369,000	\$ 1,655,000	\$ 556,500	\$ 122,500	\$ 983,500	\$ 1,061,236	\$ 264,000	\$ 53,000	\$ 75,000	\$ 35,000	\$ -	\$ 19,174,736
NON-OPERATING EXPENDITURES												
Interfund Transfers	\$ 25,000	\$ -	\$ -	\$ -	\$ 419,000	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 4,112	\$ 648,112
TOTAL NON-OPERATING EXPENDITURES	\$ 25,000	\$ -	\$ -	\$ -	\$ 419,000	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 4,112	\$ 648,112
TOTAL EXPENDITURES	14,394,000	1,655,000	556,500	122,500	1,402,500	1,061,236	264,000	253,000	75,000	35,000	4,112	19,822,848
INCOME(LOSS) FROM OPERATIONS	(109,388)	(6,000)	(33,500)	13,500	(528,500)	349,264	429,000	(252,000)	125,500	500	(4,112)	(15,736)
FUND BALANCE - BEGINNING OF YEAR	4,520,055	509,545	724,319	232,431	1,398,240	352,195	1,307,046	412,479	156,747	20,538	4,118	9,637,711
FUND BALANCE - END OF YEAR	4,410,667	503,545	690,819	245,931	869,740	701,459	1,736,046	160,479	282,247	21,038	6	9,621,975

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

OUR PARKS

2022 HIGHLIGHT



“ It has been very helpful for my family to have such beautiful, clean, and organized parks and playgrounds for my two daughters, ages 2 and 8. Places to breathe fresh air, sunbathe, expend energy, and create family memories. Thank you so much for your work and effort.
– Helena of Montgomery Township ”

Committed to wellness...

Parks and Recreation is a Township priority, and we take pride in our parks, which include natural areas, playgrounds, pavilions, athletic fields and courts, and places of reflection.

Scan the QR Code to Access the Montgomery Township Parks Explorer!



SCAN ME



Spray Park



Tennis



Pickle Ball



Playgrounds

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. As of 2022, the Township has begun 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 as 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.**

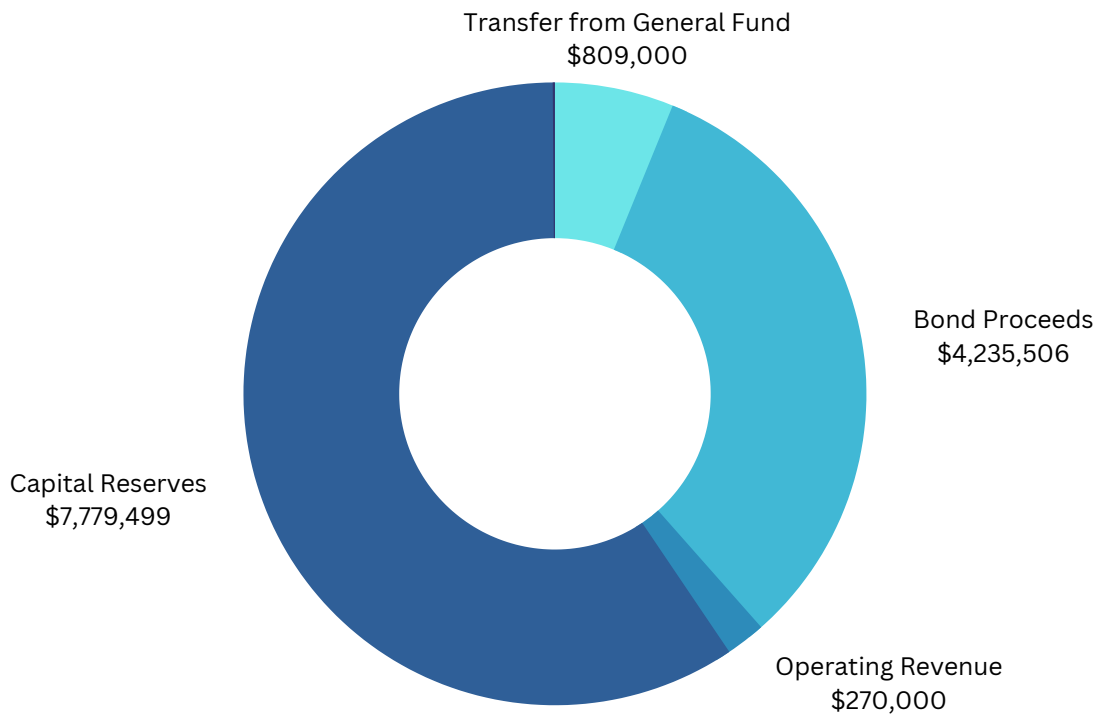
The Capital Investment Plan is a fluid and flexible document. It is reviewed and reevaluated every budget season. Projects and expenditures are scaled according to tax revenue assumptions and departmental goals and objectives. Some projects in the current plan include expenditures that began in previous 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.

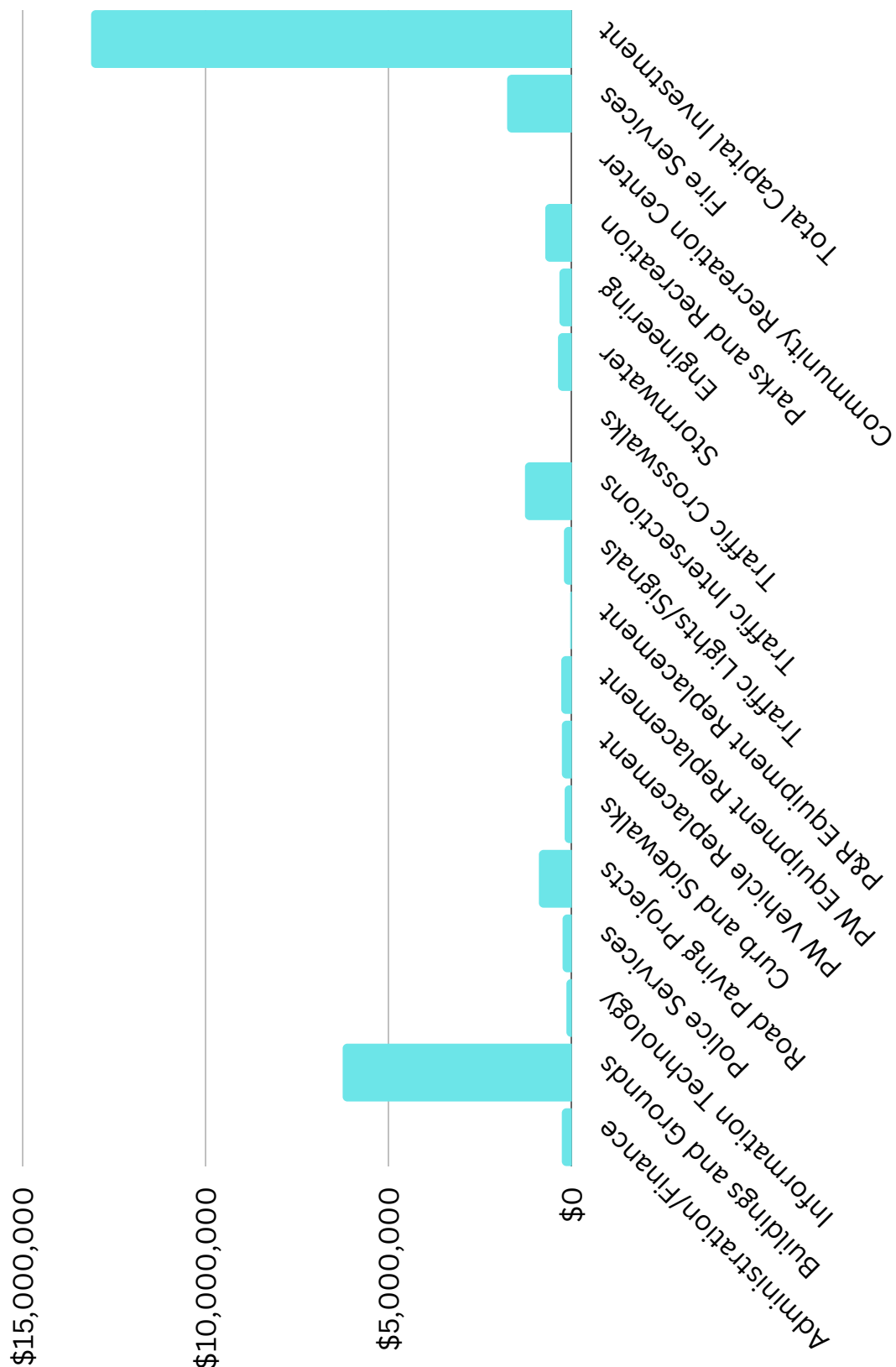
- Administration
- Buildings and Grounds
- Community Recreation Center (CRC)
- Emergency Management
- Fire Services
- Park and Recreation
- Police Services
- Public Works
- Technology
- Traffic Calming

2022 Capital *Summary*

2022 Capital Funding Sources \$13,109,005 Total Capital Funding



2022 Capital Summary



Capital Investment Plan

Montgomery Township

Capital Improvements

Description	2022	2023	2024	2025	2026
Administration/Finance	\$ 258,459	\$ 145,000	\$ -	\$ -	\$ -
Buildings and Grounds	6,241,202	774,500	50,000	50,000	50,000
Information Technology	132,534	141,000	15,000	15,000	15,000
Police Services	237,974	263,000	431,000	597,000	222,500
Road Paving Projects	884,138	1,667,637	833,000	1,062,000	1,030,000
Curb and Sidewalks	180,614	99,000	-	-	-
PW Vehicle Replacement	257,461	1,582,500	-	221,000	106,500
PW Equipment Replacement	274,288	279,000	150,000	25,000	25,000
P&R Equipment Replacement	30,000	-	-	-	-
Traffic Lights/Signals	200,289	1,535,000	645,000	-	-
Traffic Intersections	1,264,206	-	200,000	200,000	200,000
Traffic Crosswalks	-	481,000	-	-	-
Stormwater	362,374	445,000	571,200	500,000	500,000
Engineering	336,438	813,566	88,258	156,137	152,946
Parks and Recreation	710,379	1,789,000	2,006,000	26,000	26,000
Community Recreation Center	-	225,500	40,000	210,000	25,000
Fire Services	1,751,236	291,000	555,853	565,000	116,000
Total Capital Improvements:	\$ 13,121,592	\$ 10,531,703	\$ 5,585,311	\$ 3,627,137	\$ 2,468,946

Capital Funding Sources

Description	2022	2023	2024	2025	2026
Grants					
TAP	\$ -	\$ 850,000	\$ -	\$ -	\$ -
County Transportation Program	-	271,072	-	-	-
DCNR	-	250,000	250,000	-	-
Fire Commissioner Grant	15,000	-	-	-	-
Green Light Go	-	-	-	-	-
ARLE	-	-	-	-	-
Other Funding Sources					
Liquid Fuels Contribution	-	-	833,000	750,000	750,000
EAC Fund Contribution	-	-	-	-	-
Park and Rec Contribution	-	-	-	-	-
Transfer from General Fund	809,000	200,000	200,000	200,000	200,000
Capital Projects Fund					
Bond Proceeds	4,248,093	8,265,631	2,486,276	-	-
ARPA	-	445,000	571,200	500,000	500,000
Fee-In-Lieu of Improvements	-	-	-	-	-
Operating Revenue	270,000	250,000	200,000	200,000	200,000
Capital Reserves	7,779,499	-	1,044,835	1,977,137	818,946
Total Capital Funding:	\$ 13,121,592	\$ 10,531,703	\$ 5,585,311	\$ 3,627,137	\$ 2,468,946

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

Capital Investment Plan

Montgomery Township

Administration/Finance							
Description	2022	2023	2024	2025	2026	2027	
Website Redesign	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Comprehensive Plan	-	-	-	-	-	-	
Municipal Software	248,459	-	-	-	-	-	
Document Scanning	-	145,000	-	-	-	-	
Total Administration/Finance:	\$ 258,459	\$ 145,000	\$ -	\$ -	\$ -	\$ -	

Buildings and Grounds							
Description	2022	2023	2024	2025	2026	2027	
Building Improvements	\$ 23,663	\$ 115,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
Land	6,000,277	-	-	-	-	-	
Office Blinds - Admin/Finance	-	-	-	-	-	-	
Upgrades to Digital Signs (4)	188,213	-	-	-	-	-	
Security Cameras	21,055	-	-	-	-	-	
AC Unit - IT Area Basement	7,995	-	-	-	-	-	
Police Building Renovations	-	106,000	-	-	-	-	
Public Works Pole Barn - Design	-	25,000	-	-	-	-	
Public Works Pole Barn - Build	-	-	-	-	-	-	
Furniture - Planning and Zoning	-	15,000	-	-	-	-	
Zehr Tract Demo	-	500,000	-	-	-	-	
Phone System	-	13,000	-	-	-	-	
Total Buildings and Grounds:	\$ 6,241,202	\$ 774,500	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	

Capital Investment Plan

Montgomery Township Information Technology

Description	2022	2023	2024	2025	2026	2027
AV Upgrade - Township Room	\$ 110,645	\$ -	\$ -	\$ -	\$ -	\$ -
Township Wi-Fi	3,200	-	-	-	-	-
PC Replacement (9)	18,689	15,000	15,000	15,000	15,000	15,000
HA Firewall for Admin	-	5,000	-	-	-	-
Tablets (GIS/PW/Police)	-	17,000	-	-	-	-
Battalion 1 - AV Upgrades	-	7,500	-	-	-	-
Battalion 2 Firewall	-	5,500	-	-	-	-
Public Works Server	-	10,000	-	-	-	-
Phone Network Consulting Services	-	10,000	-	-	-	-
Meraki Camera	-	10,000	-	-	-	-
CableCast Server Upgrade	-	55,000	-	-	-	-
Police CCTV Switch and MGIG Admin	-	6,000	-	-	-	-
Total Information Technology:-	\$ 132,534	\$ 141,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000

Capital Investment Plan

Montgomery Township Police Department

Description	2022	2023	2024	2025	2026	2027
Vehicles	\$ 149,180	\$ 126,000	\$ 180,000	\$ 126,000	\$ 180,000	\$ 126,000
Taser Replacement	3,516	3,500	3,500	3,500	3,500	3,500
Vehicle Mounted License Plate Reader I	17,677	-	-	-	-	-
Vehicle Mounted License Plate Reader II	17,677	-	-	-	-	-
Canine	26,830	30,000	-	-	-	-
PC Replacement	17,964	7,500	10,000	10,000	10,000	10,000
Shotgun Replacement (15)	-	10,000	-	-	-	-
Firearm Replacement	-	50,000	-	-	-	-
NPOTIC Thermal Spotlight Cameras (2)	-	6,500	-	-	-	-
Traffic Counter	-	5,000	-	-	-	-
Internal Radio System	-	6,500	-	-	-	-
Speedalert 24 Radar Message Sign	-	18,000	-	-	-	-
Body Worn Cameras (38)	-	-	77,000	-	-	-
Patrol PC In Car Computers (14)	-	-	77,000	-	-	-
Station Camera System	5,130	-	-	-	-	-
County Radio Portables (39)	-	-	-	312,000	-	-
County Radio Mobiles (24)	-	-	-	120,000	-	-
In-Car Camera System (16)	-	-	83,500	-	-	-
Live Scan System	-	-	-	25,500	-	-
Proximity Card Reader Entry System	-	-	-	-	29,000	-
Total Police Department:	\$ 237,974	\$ 263,000	\$ 431,000	\$ 597,000	\$ 222,500	\$ 139,500

Capital Investment Plan

Montgomery Township Fire Department

Description	2022	2023	2024	2025	2026	2027
Building Improvements	\$ 10,203	\$ -	\$ -	\$ -	\$ -	\$ -
Tower Ladder 18	21,495	-	-	-	-	-
Battalion 1 Workout Equipment	9,013	-	-	-	-	-
Garage Door	11,491	-	-	-	-	-
Vehicles - SUV	50,823	-	-	-	60,000	-
Surface/Tablets	33,489	-	-	-	-	-
Engine 18	742,500	-	207,218	-	-	-
Squad 18-1	798,750	-	223,635	-	-	-
Fire Equipment	15,000	-	-	-	-	-
Pickup Truck - Fire Marshall	-	80,000	-	-	-	-
Pickup Truck - Fire Marshall (Outfitting)	-	40,000	-	-	-	-
Battalion 2 - Mill and Pave	-	-	125,000	-	-	-
Battalion 2 - Paint	-	27,000	-	-	-	-
Battalion 2 - Generator	-	30,000	-	-	-	-
County Radio Portables (60)	-	-	-	480,000	-	-
County Radio Mobiles (17)	-	-	-	85,000	-	-
Compressor	-	-	-	-	6,000	-
Battalion 1&2 - Roof	-	-	-	-	30,000	-
Battalion 1&2 - Resurface Concrete Floor	-	-	-	-	20,000	-
Total Fire Department:	\$ 1,692,764	\$ 177,000	\$ 555,853	\$ 565,000	\$ 116,000	\$ -

Montgomery Township Emergency Management

Description	2022	2023	2024	2025	2026	2027
Emergency Radio Communications	\$ 58,472	\$ -	\$ -	\$ -	\$ -	\$ -
Drone	-	25,000	-	-	-	-
Township Radios - Portable	-	29,000	-	-	-	-
Township Radios - Mobile	-	35,000	-	-	-	-
Township Radios - Base	-	5,000	-	-	-	-
Repeater Equipment - Water Tower	-	10,000	-	-	-	-
Repeater Equipment - Upgrades	-	10,000	-	-	-	-
Total Emergency Management:	\$ 58,472	\$ 114,000	\$ -	\$ -	\$ -	\$ -

Capital Investment Plan

Community Recreation Center

Description	2022	2023	2024	2025	2026	2027
Equipment	\$ -	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Information Technology	-	24,500	5,000	110,000	-	-
Infrastructure	-	-	-	-	-	-
Miscellaneous	-	-	10,000	25,000	-	-
Concrete Stairs/Fencing	-	80,000	-	-	-	-
Facility Study	-	16,000	-	-	-	-
Fencing	-	20,000	-	-	-	-
Interior Painting	-	25,000	-	-	-	-
Facility Study Implementation	-	-	-	-	-	-
Spray Park	-	30,000	-	-	-	-
Vehicles	-	-	-	50,000	-	-
	\$ -	\$ 225,500	\$ 40,000	\$ 210,000	\$ 25,000	\$ 25,000

Capital Investment Plan

Vehicle Replacement Schedule

Public Works											
Vehicles											
Truck #	Year	Description	2022	2023	2024	2025	2026	2027			
13-1	2019	Ford - F350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
13-02	2006	Ford - F350	-	-	-	-	-	-			
13-2	2020	Ford - F350	-	-	-	-	-	-			
13-03	2007	Ford - F550	-	160,000	-	-	-	-			
13-3	2017	Ford - F550	-	-	-	-	-	-			
13-4	2012	Ford - F550 (Bucket)	-	210,000	-	-	-	-			
13-05	2008	Ford - F550	-	158,000	-	-	-	-			
13-5	2020	Ford - F550	-	-	-	-	-	-			
13-6	2019	Peterbilt - 348	-	-	-	-	-	-			
13-7	2020	Peterbilt - 348	-	-	-	-	-	-			
13-08	2000	Ford - F550	-	-	-	-	-	-			
13-8	2011	Ford - F550	-	158,000	-	-	-	-			
13-9	1995	International - 4900	231,788	-	-	-	-	-			
13-10	2002	Ford - F550	-	160,000	-	-	-	-			
13-11	1999	Mack RD688S	-	-	-	-	-	-			
13-12	2016	Ford - F550	-	-	-	-	90,000	-			
13-15	2017	Ford - Explorer	-	-	-	-	-	-			
13-16	2001	Peterbilt - 330	-	275,000	-	-	-	-			
13-17	2003	Peterbilt - 330	-	275,000	-	-	-	-			
13-18	2005	Chevy - Tahoe	-	76,500	-	-	-	-			
13-19	2010	Peterbilt - 340	-	-	-	200,000	-	-			
13-20	2012	Elgin - Whirlwind (Sweeper)	-	-	-	-	-	-			
Total Vehicles:			\$ 231,788	\$ 1,472,500	\$ -	\$ 200,000	\$ 90,000	\$ -			

Capital Investment Plan

Vehicle Replacement Schedule

Additional Equipment								
Per Unit	Description	2022	2023	2024	2025	2026	2027	
\$ 16,000	11' Plow	\$ 19,975	\$ 32,000	\$ -	\$ 16,000	\$ -	\$ -	
8,500	9' Plow - Hydraulic	-	34,000	-	-	8,500	-	
8,000	9' Electric over Hydraulic	-	8,000	-	-	-	-	
8,000	V-Box Spreader	-	16,000	-	-	8,000	-	
5,000	Tailgate Spreader	5,698	20,000	-	5,000	-	-	
Total Additional Equipment:		\$ 25,673	\$ 110,000	\$ -	\$ 21,000	\$ 16,500	\$ -	-
Total Vehicle Replacement:		\$ 257,461	\$ 1,582,500	\$ -	\$ 221,000	\$ 106,500	\$ -	-

Note: Additional Equipment is for the proposed vehicles.

Capital Investment Plan

Equipment Replacement Schedule

Public Works											
Equipment											
Equip #	Year	Useful Life	Description	2022	2023	2024	2025	2026	2027		
13-25	2005		Case 590SM Backhoe	\$ 152,243	\$ -	\$ -	\$ -	\$ -	\$ -		
13-27	2010		Case 621E Rubber Tire Loader	-	-	-	-	-	-		
13-28	2019		Kubota Excavator	-	-	-	-	-	-		
13-29	2001		90XT Skid Loader	-	170,000	-	-	-	-		
13-31	2000		Leeboy Paver	-	-	-	-	-	-		
13-35	1996		Bomag Roller	65,643	-	-	-	-	-		
13-36	1996		Dura Tech Tub Grinder	-	-	-	-	-	-		
13-38	2012		Crafco Supershot Tar Buggy	-	-	-	-	-	-		
13-39	2006		Airman Air Compressor	-	-	-	-	-	-		
	2021		SmartWeight Touch Balancer	-	-	-	-	-	-		
	2021		Graco Thermolazer ProMelt	-	-	-	-	-	-		
	2021		Brush Mower	-	-	-	-	-	-		
	2022		Graco Grind Lazer	7,176	-	-	-	-	-		
	2023		Pipe Camera	-	55,000	-	-	-	-		
	2023		Plasma Cutter	-	5,000	-	-	-	-		
	2023		Vibrator Plate	-	3,000	-	-	-	-		
	2023		Trench Suring	-	10,000	-	-	-	-		
	2023		Ventrac Broom	-	6,000	-	-	-	-		
Total Equipment:				\$ 225,062	\$ 249,000	\$ -	\$ -	\$ -	\$ -		

Capital Investment Plan

Equipment Replacement Schedule

Mowers										
Equip #	Year	Useful Life	Description	2022	2023	2024	2025	2026	2027	
13-50	2008	6	Kubota ZD 331 Tractor	\$ 25,650	\$ -	\$ -	\$ -	\$ -	\$ -	-
13-51	2009	6	Kubota ZD 331 Tractor	23,576	30,000	-	-	-	-	-
13-52	2009		John Deere 5065E Tractor	-	-	-	-	-	-	-
13-53	2012		Kubota F3680 Tractor	-	-	-	-	-	-	-
13-54	2012	6	Kubota ZD 331 Tractor	-	-	25,000	-	-	-	-
13-55	2014	10	Jacobsen HR9016 Tractor	-	-	125,000	-	-	-	-
13-56	2016	6	Kubota ZD1211 Tractor	-	-	-	25,000	-	-	-
13-57	2016		Kubota F3990 Tractor	-	-	-	-	-	-	-
13-58	2017	6	Kubota ZD1511 Tractor	-	-	-	-	25,000	-	-
13-59	2018		John Deere 6120M Tractor	-	-	-	-	-	-	-
13-60	2018		Ventrac 4500Y	-	-	-	-	-	-	-
13-61	2019	6	Exmark 72" Lazer Z	-	-	-	-	-	-	-
13-62	2021	6	Toro Z Master 7500	-	-	-	-	-	-	-
Total Mowers:				\$ 49,226	\$ 30,000	\$ 150,000	\$ 25,000	\$ 25,000	\$ -	-

Trailers										
Equip #	Year	Useful Life	Description	2022	2023	2024	2025	2026	2027	
T-1	2020		Eager Beaver	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
T-3	1990		Eager Beaver	-	-	-	-	-	-	-
T-4	1999		Zimmerman	-	-	-	-	-	-	-
T-5	2001		Eager Beaver	-	-	-	-	-	-	-
T-6	2002		Mudhens	-	-	-	-	-	-	-
T-7	2004		Pequea	-	-	-	-	-	-	-
T-8	2007		Mustang Trailer	-	-	-	-	-	-	-
Total Trailers:				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

Total Public Works - Equipment:				\$ 274,288	\$ 279,000	\$ 150,000	\$ 25,000	\$ 25,000	\$ -	-
---------------------------------	--	--	--	------------	------------	------------	-----------	-----------	------	---

Capital Investment Plan

Equipment Replacement Schedule

Parks and Recreation											
Equipment											
Equip #	Year	Useful Life	Description	2022	2023	2024	2025	2026	2027		
13-30	1994	20	John Deere 5400 Tractor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
13-32	1996		John Deere 1145 Tractor	-	-	-	-	-	-		
13-33	1997		John Deere 1145 Tractor	-	-	-	-	-	-		
13-37	2001	20	Woodchuck Chipper	-	-	-	-	-	-		
13-42	2001	20	John Deere 5420 Tractor	-	-	-	-	-	-		
13-44	2002	15	Jacobsen HR9016 Tractor	-	-	-	-	-	-		
13-45	2002	15	John Deere 1445 Tractor	-	-	-	-	-	-		
13-46	2003	20	Smithco Super Rake	30,000	-	-	-	-	-		
13-47	2004	20	New Holland TV145 Tractor	-	-	-	-	-	-		
Total Parks and Recreation Equipment:				\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -		

Capital Investment Plan

Montgomery Township Parks and Recreation and Trails

Description	2022	2023	2024	2025	2026	2027
Power line Trail Connector - Phase 1	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Park Maintenance	-	20,000	20,000	20,000	20,000	20,000
Fellowship Park - DCNR Grant	-	650,000	-	-	-	-
Fellowship Park - Basketball Court Cracks	-	87,000	-	-	-	-
Windlestrae Park Bridge	-	-	270,000	-	-	-
Montgomery Elementary Bridge	-	-	210,000	-	-	-
Park Signage	-	6,000	6,000	6,000	6,000	6,000
Whistlestop Park - Surface Repairs	253,499	-	-	-	-	-
Whistlestop Park - DCNR Grant	-	-	1,500,000	-	-	-
Knapp Road Dog Park	235,000	-	-	-	-	-
Bocce Ball Courts - CRC (2)	102,492	-	-	-	-	-
Bocce Ball Courts - Friendship Park (2)	109,388	-	-	-	-	-
High Capacity Double Waste Station	10,000	-	-	-	-	-
Trash Cans	-	6,000	-	-	-	-
Water Fountains	-	20,000	-	-	-	-
Total Parks and Recreation	\$ 710,379	\$ 1,789,000	\$ 2,006,000	\$ 26,000	\$ 26,000	\$ 26,000

Description	2022	2023	2024	2025	2026	2027
Power line Trail Connector - Phase 1	\$ 25,283	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Dog Park Study	16,620	-	-	-	-	-
Bocce Ball Courts	53,570	-	-	-	-	-
Whistlestop Park - Surface Repairs	6,357	-	-	-	-	-
Fellowship Park	11,707	65,000	-	-	-	-
Whistlestop Park - Grant Application	25,764	-	-	-	-	-
Windlestrae Park Bridge	-	150,000	-	-	-	-
Montgomery Elementary Bridge	-	65,000	-	-	-	-
Total Parks and Recreation	\$ 139,301	\$ 305,000	\$ -	\$ -	\$ -	\$ -

Capital Investment Plan

Montgomery Township Stormwater Improvements

Stormwater Improvements						
Description	2022	2023	2024	2025	2026	2027
Sassafras Dr. Storm Sewer Replacement	\$ 362,374	\$ -	\$ -	\$ -	\$ -	\$ -
MS4 Requirements	-	100,000	50,000	500,000	500,000	500,000
Richardson Road Culvert	-	345,000	-	-	-	-
213 Pioneer Dr (Inflow/Outflow Pipes)	-	-	43,000	-	-	-
207 Pioneer Dr (Excessive Silt)	-	-	4,700	-	-	-
108 Oxford Ln (Outflow Pipe)	-	-	31,000	-	-	-
Gwynmont Farms (Outflow Pipe)	-	-	42,500	-	-	-
Whistlestop Park (Outflow Pipe)	-	-	11,000	-	-	-
Addison Ln (Outflow Pipe)	-	-	220,000	-	-	-
Magdalena (Outflow Pipe)	-	-	26,000	-	-	-
Bedford Ln (outflow Pipe)	-	-	49,000	-	-	-
Bellows Way (Inflow Pipe)	-	-	69,000	-	-	-
Gwynedd Lea			25,000			
	\$ 362,374	\$ 445,000	\$ 571,200	\$ 500,000	\$ 500,000	\$ 500,000
Engineering						
Description	2022	2023	2024	2025	2026	2026
Sassafras Dr. Storm Sewer Replacement	\$ 28,428	\$ -	\$ -	\$ -	\$ -	\$ -
MS4 Requirements	-	25,000	5,000	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	-	-	-	-
	\$ 28,428	\$ 195,400	\$ 5,000	\$ 50,000	\$ 50,000	\$ 50,000

Capital Investment Plan

Montgomery Township Traffic

Lights/Signals - Design									
Description	2022	2023	2024	2025	2026	2027			
Route 309 and English Village Dr - ADA	\$ 9,928	\$ 2,000	\$ -	\$ -	\$ -	\$ -			
Route 309 and Taylor/McLaughlin	3,734	35,000	-	-	-	-			
Route 309 and English Village Dr - Signal	-	50,000	-	-	-	-			
Route 309 and N. Wales	43,042	20,000	-	-	-	-			
North Wales Road and Harbob Lane	-	-	-	-	-	-			
Route 463 and 5 Points Plaza	1,126	42,000	-	-	-	-			
Route 63 and Bell Run Blvd	-	-	-	-	-	-			
Dekalb and Cheswick	-	-	-	-	-	-			
Horsham and Kenas	-	-	-	-	-	-			
Route 463 and Hartman Road	-	-	-	-	-	-			
Route 463 and Lansdale/Taylor	-	-	-	-	-	-			
Route 309 and Knapp Road	-	-	-	-	-	-			
Upper State and Garden Golf Blvd	-	-	-	-	-	-			
Total Lights/ Signals - Design:	\$ 57,830	\$ 149,000	\$ -	\$ -	\$ -	\$ -			

Lights/Signals - Construction									
Route 309 and English Village Dr - ADA	\$ -	\$ 64,000	\$ -	\$ -	\$ -	\$ -			
Route 309 and Taylor/McLaughlin	-	479,000	-	-	-	-			
Route 309 and English Village Dr - Signal	-	-	645,000	-	-	-			
309 and N. Wales	-	728,000	-	-	-	-			
North Wales Road and Harbob Lane	-	-	-	-	-	-			
Route 463 and 5 Points Plaza	-	264,000	-	-	-	-			
63 and Bell Run Blvd	64,797	-	-	-	-	-			
Dekalb and Cheswick	-	-	-	-	-	-			
Horsham and Kenas	64,097	-	-	-	-	-			
Route 463 and Hartman Road	71,395	-	-	-	-	-			
Route 463 and Lansdale/Taylor	-	-	-	-	-	-			
Route 309 and Knapp Road	-	-	-	-	-	-			
Upper State and Garden Golf Blvd	-	-	-	-	-	-			
Total Lights/ Signals - Construction:	\$ 200,289	\$ 1,535,000	\$ 645,000	\$ -	\$ -	\$ -			

Total Lights/ Signals:	\$ 258,119	\$ 1,684,000	\$ 645,000	\$ -	\$ -	\$ -			
-------------------------------	-------------------	---------------------	-------------------	-------------	-------------	-------------	--	--	--

Capital Investment Plan

Montgomery Township Traffic

Intersections							
Description	2022	2023	2024	2025	2026	2027	
Jug Handles A and B	\$ 1,264,206	\$ -	\$ -	\$ -	\$ -	\$ -	-
Jug Handles A and B - Engineering	20,190	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:	\$ 1,284,395	\$ 120,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000

Cross Walks - Rectangular Rapid Flashing Beacon (RRFB)							
Description	2022	2023	2024	2025	2026	2026	
Upper State Road and Spring Valley Drive	\$ -	\$ 221,000	\$ -	\$ -	\$ -	\$ -	-
Kenas Road and Davis Drive	-	260,000	-	-	-	-	-
Engineering	31,602	-	-	-	-	-	-
Cross Walks - TBD	-	-	200,000	200,000	-	-	-
Total Cross Walks:	\$ 31,602	\$ 481,000	\$ 200,000	\$ 200,000	\$ -	\$ -	-

Capital Investment Plan

Road Paving Projects

2022						
Development Name	Street Name	Beginning	End	Square Yds	Total	Last Paved
Clearview Estates	Forest Trail Drive	Grays Lane	Cul-de-sac	3,274	\$ 37,919	2005
Forest Trail	Forest Trail Drive	Grays Lane	Grays Lane	8,115	93,986	2001
Ridings of Montgomery	Steeplechase Drive	Stump Road	End	4,224	48,921	2005
Montgomery Greene	Steeplechase Drive	Stump Road	End	3,400	39,378	2005
Ridings of Montgomery	Chaps Way	Steeplechase Dr	Cul-de-sac	2,370	27,449	2005
Ridings of Montgomery	Colt Circle	Steeplechase Dr	Cul-de-sac	2,452	28,398	2005
Clearview Estates	Pauline Circle	Forest Trail Dr	Cul-de-sac	1,684	19,504	2005
Montgomery Ind Ctr	Domorah Drive	Hartman Rd	End	6,217	72,004	2008
Montgomery Village	Acorn Place	Hemlock Dr	Cul-de-sac	1,608	18,623	2004
Montgomery Village	Aspen Place	Winter Dr	Cul-de-sac	2,065	23,916	2004
Montgomery Village	Azalea Place	Hawthorne Dr	Cul-de-sac	1,760	20,384	2004
Montgomery Village	Harbob Ln	N. Wales Rd	Hawthorne Dr	1,545	17,894	2004
Montgomery Village	Hawthorne Circle	Hawthorne Dr	Hawthorne Dr	780	9,034	2004
Montgomery Village	Hawthorne Dr	Winter Dr	Hawthorne Cr	8,237	95,399	2004
Montgomery Village	Hedgerow Place	Hemlock Dr	Cul-de-sac	1,608	18,623	2004
Montgomery Village	Hemlock Dr	Sassafras Dr	Cul-de-sac	7,862	91,056	2004
Montgomery Village	Jason Place	Winter Dr	Cul-de-sac	2,065	23,916	2004
Montgomery Village	Magnolia Place	Rose Ln	Cul-de-sac	1,760	20,384	2004
Montgomery Village	Narcissus Place	Hemlock Dr	Cul-de-sac	1,455	16,851	2004
Montgomery Village	Rose Ln	N. Wales Rd	Hawthorne Dr	1,930	22,353	2004
Montgomery Village	Sassafras Dr	Hawthorne Dr	Cul-de-sac	3,133	36,286	2004
Montgomery Village	Village Dr	N. Wales Rd	Hawthorne Dr	1,930	22,353	2004
Montgomery Village	Winter Dr	End	Cul-de-sac	4,811	55,720	2004
The Present	Gift Circle	Lower State Rd	Cul-de-sac	2,054	23,789	N/A
Curb					<u>180,614</u>	
Total Road Paving:					\$ 1,064,752	
Engineering					\$ <u>59,087</u>	
Total Road Paving Costs:					<u>\$ 1,123,839</u>	

Capital Investment Plan

Road Paving Projects

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

2024						
Development Name	Street Name	Beginning	End	Square Yds	Total	Last Paved
Wynwood Estates Total	White Pine Dr.	Lansdale Ave.	Sparks Circle	1,678	\$ 19,700	2003
Penn Forest	White Pines Drive	Sparks Circle	Addison Lane	2,288	26,861	2008
Victoria Court	McLaughlin Road	Route 309	Country Club Dr.	2,288	26,861	2008
Fox Creek	Broad Acres Road	Richardson Rd.	Richardson Rd.	6,607	77,566	2005
Winter Creek	Broad Acres Road	Richardson Rd.	Cul-de-sac	2,227	26,145	N/A
Heather Ridge	Blue Jay Way	Schriener Dr.	Cul-de-sac	2,934	34,445	2007
Heather Ridge	Gordon Lane	Schriener Dr.	Blue Jay Way	3,098	36,371	2007
Heather Ridge	Schriener Drive	Gordon Lane	Stump Rd.	2,816	33,060	2007
Holly Manor	Addison Lane	Wentworth Dr.	Magdalena Lane	971	11,400	2008
Penn Forest	Addison Lane	Aileen Dr.	Magdalena Lane	2,815	33,048	2008
Wynwood Estates Total	Sparks Circle	White Pine Dr.	Cul-de-sac	1,760	20,662	2003
Country Lane Estates	Country Lane	Line Street	Cul-de-sac	2,875	33,753	N/A
Penn Forest	Magdalena Lane	Addison Lane	Line Street	4,095	48,075	2008
Holly Manor	Manor Drive	Lansdale Ave.	Wentworth Dr.	5,440	63,866	2008
Holly Manor	Terwood Lane	Wentworth Dr.	Cul-de-sac	1,290	15,145	2008
Holly Manor	Wentworth Drive	Line Street	Manor Dr.	5,943	69,771	2008
Miscellaneous Roads	North Wales Road	Route 463	Montgomery Gle	5,060	59,404	2007
Miscellaneous Roads	North Wales Road	Route 309	Route 463	9,505	111,589	2007
Winner's Circle	Claremont Drive	Upper State Rd.	County Line Rd.	7,228	84,857	2008

Total Road Paving: \$ 832,577

Engineering \$ 83,258

Total Road Paving Costs: \$ 915,835

Capital Investment Plan

Road Paving Projects

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
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	<u>14,452</u>	2004
Total Road Paving:					\$ 1,061,366	
Engineering					<u>\$ 106,137</u>	
Total Road Paving Costs:					<u>\$ 1,167,503</u>	

Capital Investment Plan

Road Paving Projects

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

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 Investment Detail

Investment:	Document Scanning
Estimated Cost:	\$145,000
Description:	Estimate for digitizing Planning & Zoning Department records. Cost includes pick-up and boxing of records as necessary for transport to a secure facility, scanning, and indexing (based on Township specific requirements for each record type).
Asset Type:	Technology
Implementation:	Less than one year
Department:	Administration
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	10 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Miscellaneous Building Improvement
Estimated Cost:	\$115,500
Description:	Building maintenance includes a wide variety of tasks. It encompasses a great deal of "behind the scenes" work to ensure that a facility or building remains functional and comfortable for employees and constituents.
Asset Type:	Buildings and Improvements
Implementation:	Less than one year
Department:	Building and Grounds
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	20-25 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Police Department Renovations
Estimated Cost:	<p>\$106,000</p> <p>The objective of this project is to renovate the existing office that is within the Administration Building for the Police Department. The renovations include but are not limited to the following: gutting the underutilized lobby office, removing interior walls, enlarging the existing office, new telecommunication computer wiring, new lighting, new flooring and finishes, new windows, and relocating the entrance door. This renovation will provide the Police Department with much-needed office space. The department needs better conference room space to create a safe and pleasant environment for members of the community. It also needs more room to accommodate future staffing projections.</p>
Description:	
Asset Type:	Building and Improvements
Implementation:	Less than one year
Department:	Building and Grounds
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	20-25 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Public Works Pole Barn
Estimated Cost:	\$25,000 for Planning and Design
Description:	The purpose of the Pole Barn proposal is to safely and securely store heavy equipment. Potential benefits of a Pole Barn are 1- Faster construction time 2- Lower construction costs 3- Large doorways and openings
Asset Type:	Buildings and Improvements
Implementation:	12 to 18 months
Department:	Building and Grounds
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	30 Years
Operating Budget Impact:	Potential for a small increase in utility costs

Investment:	Planning and Zoning Office Furniture
Estimated Cost:	\$15,000
Description:	The current furniture is over 20 years old. Employee productivity and comfort are heavily influenced by office design, layout, and space usage.
Asset Type:	Furniture and Fixtures
Implementation:	Less than one year
Department:	Building and Grounds
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	15 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.



Investment:	Phone System Upgrades
Estimated Cost:	\$13,000 Upgrading to a "cloud-based" system. When you move your phone system to the cloud, your employees don't need to be connected to the same network of physical phone lines. They can take their phone number and all their phone features home with them through a softphone. A softphone is a software application that's installed on an internet-connected device to make phone calls.
Description:	
Asset Type:	Machinery and Equipment
Implementation:	Less than one year
Department:	Building and Grounds
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	10 years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Tablets for GIS and Inspections
Estimated Cost:	\$17,000 Tablets can serve as lightweight and highly portable devices for employees to use while outside the office. Tablets will allow easy access to GID functions and Tyler Software applications. The ultimate goal is to provide superior customer service for both internal and external Township clients.
Description:	
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Technology
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	5 years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.



Investment:	Technology Upgrades
Estimated Cost:	\$118,000 <ul style="list-style-type: none"> • \$15,000 for PC Replacements • \$5,000 for a firewall for Admin • \$7,500 Battalion 1 AV Upgrades • \$5,500 for a firewall for Battalion 2 • \$10,000 Public Works server • \$10,000 Consultation Services for network upgrade • \$10,000 Meraki Camera • \$55,000 CableCast Server Upgrade
Description:	
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Technology
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	5 years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Police closed-circuit television switch (video surveillance) and Multigigabit Ethernet (mGig) for Admin
Estimated Cost:	\$6,000
Description:	CCTV is a preventative security measure. Preventative controls are designed to be implemented before a threat event and reduce and/or avoid the likelihood and potential impact of a successful threat event.
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Technology
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	10 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Vehicles
Estimated Cost:	<p>\$126,000</p> <p>Officers rely on these vehicles to perform the essential duties of their jobs. Vehicles essentially become a workstation for patrol officers who spend the majority of a shift offsite.</p> <p>Vehicle budget varies year to year due to vehicle lifecycles. By purchasing replacement vehicles on an asset lifecycle schedule, the Township avoids the need to maintain old and costly vehicles.</p>
Description:	
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Police Department
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	<p>10 Years</p> <p>In the 2023 budget, there are no new vehicle purchases, only replacements. This is expected to have a net positive impact on operations due to less maintenance and greater fuel efficiency.</p>
Operating Budget Impact:	



Investment:	Canine
Estimated Cost:	\$30,000 <ul style="list-style-type: none"> • Each canine is trained to assist in the apprehension of suspects as well as searching for evidence, property, and missing persons. • The teams are also cross-trained in drug detection and have become an invaluable tool in drug interdiction and drug-related arrests. • Each team is certified by a United States Police Canine Association Trainer in police canine patrol and narcotic detection.
Description:	
Asset Type:	Machinery and Equipment
Implementation:	Less than one year
Department:	Police Department
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	10 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Computer Replacements
Estimated Cost:	<p>\$7,500</p> <p>All technology has a set lifecycle. Planning for this "end of life" is the best approach to minimize the damage from failures. The standard recommendation for a PC or server replacement is three to five years. Some systems last longer and others shorter, depending on how the system is used.</p>
Description:	
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Police Department
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	5 years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Shotgun Replacement
Estimated Cost:	\$10,000
Description:	Armory purchase. Overall risk management/reduction. Officers are required to carry only firearms that meet department standards. Current firearms are reaching useful life expectancy.
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Police Department
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	15 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Firearm Replacement
Estimated Cost:	\$50,000
Description:	Armory purchase. Overall risk management/reduction. Officers are required to carry only firearms that meet department standards. Current firearms are reaching useful life expectancy. Implementation of Township's Red Dot Optic Program.
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Police Department
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	15 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	NOPTIC thermal camera
Estimated Cost:	\$6,500 NOPTIC enables police to conduct stealth surveillance at night. Law enforcement officers can turn off their spotlight and use the NOPTIC thermal camera to locate suspects without giving away their position. It is easy to view the live camera feed on your laptop.
Description:	
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Police Department
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	10 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Traffic Counter
Estimated Cost:	\$5,000
Description:	Law Enforcement II RADAR with STARnext Software is your complete Speeding Complaint Management system. From the initial speeding complaint to the complete resolution of the problem, there is no other system that can manage and resolve speeding complaints like the Law Enforcement RADAR with STARnext Software.
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Police Department
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	10 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Speedalert 24 Radar Message Sign
Estimated Cost:	\$18,000
Description:	Traffic safety tool used for communications and to control speeds.
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Police Department
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	10 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.



Investment:	Internal Radio System
Estimated Cost:	\$6,500
Description:	Reduce noise pollution within the Police Department by having one system that broadcasts vs individual radios buzzing, beeping, and squawking simultaneously.
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Police Department
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	10 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Fire Marshal Truck with outfitting
Estimated Cost:	\$120,000
Description:	Fire Department fleet management is essential to the Department's success. Having functional vehicles that are properly equipped with the necessary technology is vital to the daily operations of the Fire Department.
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Fire Services Department
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	15 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Battalion 2: Paint
Estimated Cost:	\$27,000
Description:	Standard building maintenance.
Asset Type:	Buildings and Improvements
Implementation:	Less than one year
Department:	Fire Services Department
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	5 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Battalion 2: Generator
Estimated Cost:	\$30,000
Description:	Commercial generators keep buildings running during power outages. These devices activate when the primary power source fails, providing backup power. The functionality of Battalion 2 is critical to the overall public safety mission of the Township.
Asset Type:	Machinery and Equipment
Implementation:	Less than one year
Department:	Fire Services Department
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	10 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Drone
Estimated Cost:	\$25,000 <ul style="list-style-type: none"> • Support public safety and emergency response management in a variety of ways with the following benefits: • Provide data in near-real time to inform decisions on the ground • Provide data to support situational awareness • Operate in dangerous areas so that first responders don't need to be put in harm's way • Cover large swathes of area, including hard-to-access areas, allowing for more efficient use of public safety personnel and resources • Provide technical capabilities that humans cannot, such as thermal or infrared scanning
Description:	
Asset Type:	Machinery and Equipment
Implementation:	Less than one year
Department:	Emergency Management
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	5 years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.



Investment:	Township Mobile Radio System
Estimated Cost:	\$89,000
Description:	First-responder communications are mission-critical to all emergencies. This was ever present when the County Radio System was impaired during Hurricane Ida in 2021. A Township Radio System ensures that all Emergency Management objectives are being met.
Asset Type:	Machinery and Equipment
Implementation:	12 to 18 months
Department:	Emergency Management
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	10 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment: Ford F550 Trucks

Estimated Cost: \$842,000

1. Replacing a 2007 Ford F550 with a 2023 Ford F550 for \$160,000. This pickup truck is used by all Public Works crews to haul tools, equipment, and materials and to plow snow. This vehicle will also get a new V-Box Spreader (\$8,000), and a 9' Hydraulic Plow (\$8,500)

2. Replacing a 2012 Ford F550 with a 2023 Ford F550 for \$210,000. This bucket truck is used for specialty jobs like streetlights and traffic signals

3. Replacing a 2008 Ford 550 with a 2023 Ford F550 for \$158,000. This dump truck is used by all Public Works crews to haul tools, equipment, and materials and to plow snow. This vehicle will also get a new Tailgate Spreader (\$5,000), and a 9' Hydraulic Plow (\$8,500)

4. Replacing a 2011 Ford F550 with a 2023 Ford F550 for \$158,000. This is a dump truck used by all Public Works crews to haul tools, equipment, materials, and plow snow. This vehicle will also get a new Tailgate Spreader (\$5,000), and a 9' Hydraulic Plow (\$8,500)

5. Replacing a 2002 Ford F550 with a 2023 Ford F550 for \$160,000. This pickup truck is used by all Public Works crews to haul tools, equipment, materials, and plow snow. This vehicle will also get a new V-Box Spreader (\$8,000), and a 9' Hydraulic Plow (\$8,500)

Description:

Asset Type:

Machinery and Equipment

Implementation:

Immediate retail purchase that is subject to national supply chain complications.

Department:

Public Works

Funding Source: Capital Reserve Fund (30)

Useful Life Estimate: 15 Years

Operating Budget Impact: In the 2023 budget, there are no new vehicle purchases, only replacements. This is expected to have a net positive impact on operations due to less maintenance and greater fuel efficiency.



Investment:	Peterbilt Truck 330
Estimated Cost:	\$550,000 (Quantity 2) The Model 330 is highly adaptable and can be configured up to 26,000 lbs. to meet the demands of virtually any medium-duty application. Combining durability and power with options to match the needs of both the job and driver, the 330 is an exceptional performer and ideal for municipal utility applications.
Description:	
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Public Works
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	20 years In the 2023 budget, there are no new vehicle purchases, only replacements. This is expected to have a net positive impact on operations due to less maintenance and greater fuel efficiency.
Operating Budget Impact:	



Investment:	Pickup Truck
Estimated Cost:	\$76,500 Replacing a 2005 Chevy Tahoe with a Ford F350 pickup truck for \$84,500. The truck will be outfitted with a new 9' Electric Hydraulic Plow (\$8,000). This is an all-purpose vehicle used by all Public Works crews.
Description:	
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Public Works
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	20 Years In the 2023 budget, there are no new vehicle purchases, only replacements. This is expected to have a net positive impact on operations due to less maintenance and greater fuel efficiency.
Operating Budget Impact:	

Investment:	Loader
Estimated Cost:	\$170,000
Description:	A skid loader is a multipurpose piece of construction equipment often used for digging. It's maneuverable, and its arms can attach to different tools for various construction and landscaping jobs.
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Public Works
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	20 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Pipe Camera
Estimated Cost:	\$55,000
Description:	Proteus Lite Portable Crawler System. The intended use is for inspecting/televising the condition of the inside storm sewer pipes
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Public Works
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	20 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Plasma Cutter
Estimated Cost:	\$5,000 It is used to cut through metal or to cut custom shapes and holes out of the plate and sheet metal, straps, bolts, and pipes. Plasma cutting is often used in fabrication shops, automotive repair and restoration, industrial construction, and salvage and scrapping operations.
Description:	
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Public Works
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	20 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Vibrator Plate
Estimated Cost:	\$3,000
Description:	Ideal for any compaction needs including asphalt compaction. Designed for the compaction of granular and mixed materials with some cohesive content in confined areas such as parking lots, highways, and bridge construction next to structures, curbs, and abutments.
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Public Works
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	20 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Trench Shoring Box
Estimated Cost:	\$10,000
Description:	Shoring is the process of temporarily supporting a building, vessel, structure, or trench with shores (props) when in danger of collapse or during repairs or alterations.
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Public Works
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	20 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Ventrac Broom
Estimated Cost:	\$6,000
Description:	The KJ520 Narrow Broom is designed for sweeping and removal of material such as snow, leaves, dirt, and light gravel.
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Public Works
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	20 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment: Mower

Estimated Cost: \$30,000

Description: Replacing Kubota ZD 331 (13-51) with a Toro® Z Master® 7500-D that has added safety features.

Asset Type: Machinery and Equipment

Implementation: Immediate retail purchase that is subject to national supply chain complications.

Department: Public Works

Funding Source: Capital Reserve Fund (30)

Useful Life Estimate: 20 Years

Operating Budget Impact: This project provides no new impacts on ongoing operations.



Investment: Route 309 and Taylor/McLaughlin Roads Traffic Signal
\$514,000

Estimated Cost:

- \$35,000 for the design
- \$479,000 for construction

Description: Road traffic and safety project.

Asset Type: Infrastructure

Implementation: 12 to 18 months

Department: Traffic

Funding Source: Capital Reserve Fund (30)

Useful Life Estimate: 30 Years

Operating Budget Impact: This project provides no new impacts on ongoing operations.



Investment:	Upper State Road and Spring Valley Drive Pedestrian Improvements
Estimated Cost:	\$221,000
Description:	Cross Walk: Rectangular Rapid Flashing Beacon (RRFB)
Asset Type:	Infrastructure
Implementation:	12 months
Department:	Traffic
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	30 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.



Investment:	Kenas Road and Davis Drive Pedestrian Improvements
Estimated Cost:	\$260,000
Description:	Cross Walk: Rectangular Rapid Flashing Beacon (RRFB)
Asset Type:	Machinery and Equipment
Implementation:	12 months
Department:	Traffic
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	30 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.



Investment:	Stormwater Infrastructure (MS4 Requirements)
Estimated Cost:	<p>\$640,400</p> <p>Repairing stormwater infrastructure at the following locations:</p> <ul style="list-style-type: none"> • Culvert on Richardson Rd with for engineering • Inflow and outflow pipe at 213 Pioneer Dr • Excessive silt buildup at 207 Pioneer Dr • Outflow pipe on Oxford Ln • Outflow pipe in Gwynmont Farms • Outflow pipe at Whistlestop Park • Outflow pipe on Addison Ln • Outflow pipe on Magdalena Ln • Outflow pipe on Bedford Ln • Inflow pipe on Bellows Way
Description:	<p>MS4 is short for, "Municipal Separate Storm Sewer System", where the word "Municipal" refers to a unit of local government like a borough or a township but may also refer to an organization responsible for the administration of a developed area. And the number 4 refers to the four words that start with the letter "S"; "Separate," "Storm," "Sewer," and "System."</p>
Asset Type:	Infrastructure
Implementation:	17 to 18 months
Department:	Stormwater Improvements
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	20 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Power Line Trailer Connector (Phase 1)
Estimated Cost:	\$1,025,000 Montgomery Township anticipates the Power Line Connector Trail to be a Multi-Use trail, utilized by bicyclists and pedestrians for transportation and exercise. The proposed Trail system will provide a multitude of recreational opportunities for the Township and Surrounding Communities by linking residents to regional trail networks. These trail networks provide access to various parks, open spaces, commercial areas, and cultural/historical sites.
Description:	
Asset Type:	Infrastrucutre
Implementation:	Multiyear project
Department:	Parks and Recreation
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	30 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Fellowship Park: Rehabilitation Project
Estimated Cost:	<p>\$715,000</p> <p>The proposed playground 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.</p>
Description:	
Asset Type:	Infrastructure
Implementation:	12 to 18 months
Department:	Parks and Recreation
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	20 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.



Investment:	Fellowship Park: Basketball Court Cracks
Estimated Cost:	\$87,000
Description:	Normal routine maintenance and surface repair for the age of court.
Asset Type:	Infrastructure
Implementation:	12 to 18 months
Department:	Parks and Recreation
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	20 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.



Investment:	Park Signage
Estimated Cost:	\$6,000
Description:	A good park signage system performs multiple functions: it provides information and directions for people to find their way around the park, encourages learning experiences, helps maintain the image of the park, and communicates park rules
Asset Type:	Machinery and Equipment
Implementation:	Less than one year
Department:	Parks and Recreation
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	20 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Trash Cans
Estimated Cost:	\$6,000
Description:	Weather-resistant receptacles that are both esthetically pleasing and functional. New bins will also help promote the importance of recycling in Township parks with easily identifiable recycling centers.
Asset Type:	Machinery and Equipment
Implementation:	Less than one year
Department:	Parks and Recreation
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	10 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.



Investment:	Water Fountains
Estimated Cost:	\$20,000
Description:	Two-station drinking fountain with dog bowl. It comes with weather-resistant features and is ADA-compliant.
Asset Type:	Machinery and Equipment
Implementation:	Less than one year
Department:	Parks and Recreation
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	10 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.



Investment:	Windlestrae Park Bridge
Estimated Cost:	\$150,000 - Engineering This bridge was damaged during Hurricane Ida in 2021. Emergency repairs were made in 2021. The proposed renovation will be ADA-compliant.
Description:	
Asset Type:	Infrastructure
Implementation:	12 to 18 months
Department:	Parks and Recreation
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	25 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.



Investment:	Montgomery Elementary Bridge
Estimated Cost:	\$65,000 for engineering This is a steel truss-designed pedestrian bridge manufactured in 1995 that needs repair. The effects of weather have shortened the longevity of the bridge.
Description:	
Asset Type:	Infrastructure
Implementation:	12 to 18 months
Department:	Parks and Recreation
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	25 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.



Investment:	Gym Equipment
Estimated Cost:	\$30,000 Because of constant use, it only takes a few years for equipment to show wear and tear. Choosing to upgrade equipment regularly avoids high repair costs.
Description:	
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Community Recreation Center (CRC)
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	10 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

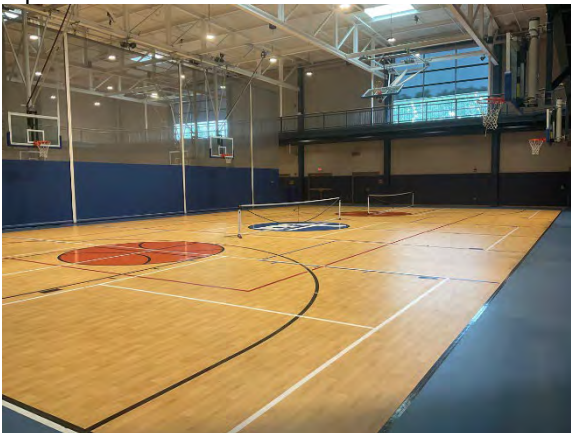


Investment:	Technology Upgrades
Estimated Cost:	\$24,500
Description:	Technology, when used to support business needs, should be considered an asset to be invested in. Technology investments result in a measurable return on investment. This value is achieved through lower running costs, better productivity, and better customer service.
Asset Type:	Machinery and Equipment
Implementation:	Immediate retail purchase that is subject to national supply chain complications.
Department:	Community Recreation Center (CRC)
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	10 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Community and Recreation Center
Estimated Cost:	\$80,000
Description:	Safety issues are caused by deteriorating concrete.
Asset Type:	Building Improvements
Implementation:	12 to 18 months
Department:	Community Recreation Center (CRC)
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	10 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.



Investment:	Facility Study
Estimated Cost:	<p>\$16,000</p> <p>In the case of an existing facility, an assessment helps identify structural deficiencies and sections of a facility that need repair or replacement. Periodic assessments help estimate deferred maintenance costs.</p> <ul style="list-style-type: none"> • Periodic assessments can prioritize help prioritize repairs and updates. • Facility assessments help with forecasting and capital funding. • Assessments can the Township improve efficiency and operations.
Description:	
Asset Type:	Building Improvements
Implementation:	Less than one year
Department:	Community Recreation Center (CRC)
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	5 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.



Investment:	Fencing
Estimated Cost:	\$20,000
Description:	Additional fencing along the CRC lawn ensures pedestrian safety by creating a natural buffer zone along the CRC concrete walkways.
Asset Type:	Building Improvements
Implementation:	Less than one year
Department:	Community Recreation Center (CRC)
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	25 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.



Investment:	Interior Painting
Estimated Cost:	\$25,000
Description:	Standard building maintenance.
Asset Type:	Building Improvements
Implementation:	Less than one year
Department:	Community Recreation Center (CRC)
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	5 years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment: Spray Park

Estimated Cost: \$30,000

Daily and routine maintenance involves checking all mechanical equipment to make sure it's operating correctly and removing debris that catches in filters and strainers. Water quality and levels must also be checked, and chemicals measured daily during the summer. During a routine maintenance check in August of 2022, a mechanical problem was discovered. Global supply chain issues are affecting the replacement of the required parts to bring the spray pad back to full operating status.

Description:

Asset Type: Building Improvements

Implementation: Less than one year

Department: Community Recreation Center (CRC)

Funding Source: Capital Reserve Fund (30)

Useful Life Estimate: 15 Years

Operating Budget Impact: This project provides no new impacts on ongoing operations.



Investment:	Road Projects <ul style="list-style-type: none"> • \$1,667,637 for Road Paving • \$30,250 for Handicap ramps • \$68,750 for Curbing • \$44,166 for Engineering
	\$1,810,803 Grand Total
Estimated Cost:	Asphalt milling is a process used to restore pavement. It does so by removing part of the asphalt's original surface to create a smoother, more consistent surface that's perfect for repaving. The road maintenance program ensures that Township roads are safe.
Description:	
Asset Type:	Infrastructure
Implementation:	12 months
Department:	Public Works
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	20 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Route 309/English Village ADA Improvements <ul style="list-style-type: none"> • \$2,000 for engineering • \$64,000 for construction
Estimated Cost:	<p>The total Project is estimated at \$64,000</p> <p>This is an infrastructure safety improvement project. The Township is committed to improving traffic by engineering and installing the following:</p> <ul style="list-style-type: none"> • signal phasing • widening intersections and shoulders • sidewalks and signalized pedestrian crossings • improving facilities for pedestrians and cyclists • installing roadside barriers • ADA Compliance
Description:	
Asset Type:	Infrastructure
Implementation:	12 to 18 months
Department:	Public Works
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	15 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Route 309/English Village – Signal Upgrades
Estimated Cost:	\$50,000 for engineering
	This is an infrastructure safety improvement project.
Description:	
Asset Type:	Infrastructure
Implementation:	12 to 18 months
Department:	Public Works
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	15 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Route 309 and N. Wales Traffic Signal Upgrades <ul style="list-style-type: none"> • \$20,000 for engineering • \$728,000 for construction
Estimated Cost:	<p>The total Project is estimated at \$748,000</p> <p>This is an infrastructure safety improvement project.</p>
Description:	
Asset Type:	Infrastructure
Implementation:	12 to 18 months
Department:	Public Works
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	15 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

Investment:	Route 463 and 5 points Plaza Traffic Signal Upgrades <ul style="list-style-type: none"> • \$42,000 for engineering • \$264,000 for construction
Estimated Cost:	The total Project is estimated at \$306,000
Description:	This is an infrastructure safety improvement project.
Asset Type:	Infrastructure
Implementation:	12 to 18 months
Department:	Public Works
Funding Source:	Capital Reserve Fund (30)
Useful Life Estimate:	15 Years
Operating Budget Impact:	This project provides no new impacts on ongoing operations.

BASIS OF ACCOUNTING AND BUDGETING

1. Montgomery Township uses a modified accrual basis for both accounting and budgeting. Modified accrual is a combination of cash basis and full accrual basis.
2. Revenues are recognized when they are both measurable and available.
3. 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.
4. Expenditures, however, are recorded on a full accrual basis because they are always measurable when they are incurred.
5. The measurement focus of governmental funds affects which transactions are recognized in the operating fund.
6. 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.
7. 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.
8. All Township funds are audited annually, except for the Highway Aid Fund which is audited biannually.

NEW LAWS

Passed by the Board of Supervisors in 2022:

1. Ordinance Number 22-327 regarding the appointment and duties of Township Fire Chief.
2. Ordinance Number 22-328z regarding a zoning amendment for keeping chickens.
3. Ordinance Number 22-329z regarding zoning standards for medical marijuana growers/processors and dispensaries.
4. Ordinance Number 22-330 regarding amending Chapter 206 of the Township Code, entitled "The Montgomery Township Stormwater Management Ordinance", making provisions to implement the requirements of the Township's national pollutant discharge elimination system.
5. Ordinance Number 22-331z regarding amending the Montgomery Township zoning code to define an Ambulatory Health Care Center.

Adopted legislation that has not yet been incorporated into the Code as of publication:

Interested in learning more?

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



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.

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 (ARPA)	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 along with 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	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 (CIP)	The plan for capital expenditures to be incurred by the Township each year over six future years setting forth each capital project, the amount to be expended in each year, and the method of financing those expenditures.
Capital Projects	Projects which purchase, construct, or reconstruct capital assets, and are typically nonrecurring and cost more than \$5,000.
Cash Balance	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	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 financial activities of the year, financial statements, supporting schedules, and required supplementary information and statistics on the Township.
Debt Limit	The State-set maximum amount of legally permitted outstanding net debt.
Debt Service	Payment of interest and principal on an obligation resulting from the issuance of bonds.
Debt Service Fund	A fund used to account for the accumulation of resources for the payment of interest and principal on the Township's general obligation bonds.
Delaware Valley Regional Planning Commission (DVRPC)	Regional planning organization that facilitates inter-municipal and intergovernmental cooperation on topics such as land use, environmental impact, and public transportation.
Department	A major administrative segment is responsible for the provision of services within a functional area.
Depreciation	Expiration of the service life of capital assets attributable to wear and tear, deterioration, 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 2002, the EIT is 0.5%. All Township residents pay the tax. Employees of businesses in the Township pay the EIT to their municipality of residence, unless said municipality does not collect an EIT, in which case Montgomery Township would collect the tax.

Enterprise Fund	A fund that provides a specific good or service to the public for a fee that makes the entity self-supporting such as, for example, trash collection.
Expenditures	Where accounts are kept on the modified accrual basis of accounting, the cost of goods received, or services rendered whether cash payments have been made.
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.
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	Unassigned fund balance means the residual classification for the general fund and includes all amounts not contained in the other classifications, such as non-spendable, restricted, committed, and assigned fund balances.
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 flows through the general fund, it is most critical to maintaining control over the expenditures from it.
Government Accounting Standards Board (GASB)	The authoritative accounting and financial reporting standard-setting body for state and local governments.
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 (GAAP)	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).
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.
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 (PennDOT)	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.

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 continually 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.
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.