



Memo

Date: December 13, 2023

To: Upper Allen Township Board of Commissioners

From: Scott Fraser
Township Manager

Re: 2024 Township Budget – Summary

The 2023 Upper Allen Township Budget includes \$25,138,813 in budgeted expenditures split over fourteen funds, funding all aspects of municipal operations including, but not limited to public safety, capital infrastructure, sewer operations and park maintenance (stormwater expenditures are separate of the Township Budget). The 2024 Budget levies a combined real estate tax of 2.75 mills on property owners within the Township, with 1.55 mills dedicated to general government, .6 mills restricted to road improvement/maintenance activities, .4 mills for Fire Department operations and .2 mill limited for use on projects related to parks. This is an increase of .1 mill from the 2023 Budget, with all of the increase being collected in the Park Improvement Fund.

General Fund (01)

Revenue – General Fund Revenue is budgeted at \$11,450,365. Projected revenue combined with expected start of year fund balance of \$3,280,906, provides the Township with \$14,731,271 to pay for the costs associated with general operations. Revenue is primarily supplied by 1.55 mills of real estate tax, local enabling taxes (income tax, property transfer tax and Local Service Tax collections), and departmental revenues.

Expenditures – General Fund Expenditures are budgeted at \$11,221,044. General Fund expenditures include \$5,072,518 for police protection, \$1,083,294 for public works, \$1,045,839 for administration, \$937,120 for park maintenance and \$774,893 for community development. Additionally, transfers in the amount of \$758,500 are expected from the General Fund to other funds in 2024.

Street Light Fund (02)

The Street Light Fund is expected to collect \$56,600 in revenue in 2024. Of the expected revenue, \$47,100 is from funds collected via the street light tax, which is levied on properties based on proximity to a light and the type of light. Expenditures in the Street Light Fund are expected to be \$54,500, which is the projected cost to operate the Township owned lights.

Fire Hydrant Fund (03)

The Fire Hydrant Fund is expected to collect \$108,250 in revenue in 2024. Of the expected revenue, \$105,250 is from funds collected via the fire hydrant tax, which is

levied on properties based on proximity to a fire hydrant. Expenditures in the Fire Hydrant Fund are budgeted to be \$103,000, with \$102,000 going to the cost of operation.

Sewer Operating Fund (08)

The Sewer Operating Fund is budgeted to collect \$4,477,805 in revenue in 2024. Projected revenue combined with expected start of year fund balance of \$2,038,012, provides the Township with \$6,515,817 to pay for the costs associated with Sewer Operations. The majority of the revenue will come from sewer rental fees at \$4,004,571, which is primarily supplied by a quarterly residential rate of \$99.50 (a decrease from \$112.00 per quarter in 2022). Expenditures in the Sewer Operating Fund that support general operations, maintenance, debt service and capacity costs are budgeted to be \$4,182,906 with an additional \$800,000 in transfers.

Sewer Reserve Fund (09)

In 2024 the Sewer Reserve Fund is budgeted to receive \$901,852 in revenue. With an expected fund balance of \$1,953,532, total available funds comes to \$2,855,384 in 2024. Expenditures in 2024 are projected to total \$1,990,672, which includes expenses related to improvements at the Grantham Wastewater Treatment Plant and the Lisburn Trunk Improvement Project.

Capital Reserve Fund (30)

Revenues in the Capital Reserve Fund for 2024 are budgeted at \$1,526,834 with an additional Fund Balance available of \$5,824,803, for total available funds in 2024 of \$7,351,637. Expenditures totaling \$1,942,723 include funding for police radios, meeting broadcasting equipment, new enterprise resource planning software, modernization of Township traffic signals, and miscellaneous infrastructure-based park projects.

Permanent Improvement Fund (31)

Permanent Improvement Fund revenues in 2024 are projected to be \$1,430,233. Most of this revenue is received from a .6 mills tax on real estate within the Township, which is expected to generate \$1,389,483. Budgeted expenditures from this fund total \$1,106,000 for roadway improvement and preservation activities in accordance with the Township Road Management Plan.

Fire Operating Fund (32)

The Fire Operating Fund is budgeted to receive \$1,131,021 in revenue in 2024, the bulk of those funds are coming from a .4 mills tax on Township real estate. Expected revenue, coupled with an expected beginning of the year fund balance gives the Fire Operating Fund \$1,488,706 to expend for approved expenses. Budgeted expenses are \$1,104,293, which includes funds for general operations and a transfer to the Fire Company Escrow Fund in the amount of \$410,000 for future capital expenditures.

Fire Company Escrow Fund (33)

Due to the transfer from the Fire Operating Fund and interest earnings, the Fire Company Escrow Fund is expected to collect \$419,600 in revenue for 2024. Budgeted expenditures from this fund total \$260,000 for partial payment of replacement air packs and reimbursement for the purchase of a 2023 Chevy Tahoe.

Liquid Fuels Tax Fund (35)

The Liquid Fuels Fund is expected to receive \$665,946 from PENNDOT's Act 655 Fund in 2024. The allocation along with other minor revenues and the projected beginning of the year fund balance will give the Fund \$1,169,658 of available capital to expend on eligible items. There is \$658,350 in expenses budgeted from this fund in 2024. Expenditures include expenses related to snow and ice removal supplies, highway maintenance and roadway improvement/preservation activities.

Facilities Escrow Fund (37)

The Fund receives a transfer from the Capital Fund to complete improvements to the Township's building facilities. The Fund is expected to have \$881,578 from fund balance and current transfers in 2024 to expend on facility improvements. \$810,000 in expenses are budgeted for 2024 and will focus mostly on the improvement/replacement of HVAC component at the municipal building.

Park Improvement Fund (38)

The Park Improvement Fund is funded via a .2 mill tax on real estate, which is an increase from 2023 of .1 mills. The revenue generated from the increase in millage will be transferred to the new Park Maintenance Escrow Fund. Total revenues are budgeted at \$922,853 for 2024, \$450,000 of which will come from grant revenue. Expenditures in 2024 are budgeted at \$905,150 and include expenses related to purchasing playground equipment for Grantham Park, the installation of paths at UA Generations Park, seal coating parking areas and the installation of water fountains. A transfer of \$285,000 to the Park Maintenance Escrow Fund is part of the overall expense.

Park and Recreation Development Fund (39)

The Park and Recreation Development Fund receives funding from developer fees and state and local grants. In 2024 it is budgeted to receive \$45,000 in revenue. Current year revenue combined with projected existing fund balance provides the Fund \$264,988 in capital to complete budgeted projects. In 2024, the Park and Recreation Development Fund has no budgeted expenditures.

Park Maintenance Escrow Fund (53)

This is a new Fund for 2024 and is intended for the purposes of paying for direct replacement of park assets when they reach end of life. The Fund will be funded through the collection and transfer of .1 mill of real estate tax revenue collected in the Park

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Improvement Fund. For 2024, the Fund is projected to have \$539,250 in total funds from revenue and fund balance. There are no expenditures budgeted from this Fund in 2024.

Cc: File

UPPER ALLEN TOWNSHIP

2024 GENERAL FUND EXPENDITURES (01)

PURPOSE: The General Fund is used to account for all revenues and municipal activities not accounted for in a special fund. The budget serves as a plan for spending and receiving monies to sustain operations during the fiscal year. It is also a financial and operational guide, not an inflexible obstruction. The Township Code permits the transfer of funds from one account to another during the year and supplemental appropriations if additional funds become available.

Upper Allen Township provides a wide range of services to its residents including Public Works, Police Protection, Sewage Collection, Community Development and General Township Administration. In addition, the Township provides subsidies for Joseph T. Simpson Public Library, Fire Services, and Parks/Recreation.

The Year 2024 general expense line items are based upon a four-year average expense ratio. The General Fund was prepared by researching all line items to validate and justify proposed cost and service requirements. Continued emphasis was placed on employee development.

ADMINISTRATIVE

PURPOSE: The Administration Department provides support services to all departments and boards of the Township. Administrative personnel also serve as the Township's Accounting/ Finance Department.

The role of the Administration Department is multi-faceted. Following are its major responsibilities:

Personnel

- Contract Administration
- Benefits Management
- Federal and State Law Compliance
- Hiring and Disciplinary Action

Finance

- Accounts Payable
- Cash Receipting
- General Ledger
- Budget Administration
- Payroll
- Purchasing
- Asset Management
- Project Management

Program and Contract Administration

- Garbage/Recycling
- State/Federal Grants
- Computer System Management
- Liquid Fuels Projects
- Contract Specifications
- Planning

Insurance and Risk Management

- Casualty & Liability Coverage
- Workman's Compensation
- Employee Benefits
- Flood Insurance
- Claims Administration
- Loss Control Activities

Official Township Matters

- Correspondence
- Intergovernmental Reports
- Records Management
- Meeting Minutes
- Legal Notices
- Customer Service

General Information

- Legal Services
- Engineering Services
- Communications
- Public Relations

The authorized level of personnel for the Administration Department is as follows:

Full Time Positions	2019	2020	2021	2022	2023	2024
Township Manager	1	1	1	1	1	1
Assistant Township Manager	1	1	1	1	1	1
Accounting Manager	1	1	1	1	1	1
Executive Assistant	1	1	1	1	1	1
Accounts Payable Specialist	1	1	1	1	1	1
Resident Services Specialist	1	1	1	1	1	1

Accountant	0	0	0	0	0	1
Human Resources Manager	1	1	1	1	1	1

400.110	Salaries - Commissioners	\$34,575.00
	The compensation paid to the Board of Commissioners is set at \$6,915 per annum.	
400.110	Salaries - Township Manager & Assistant Manager	\$168,384.00
	The Township Manager is responsible for oversight of all municipal departments with the exception of the Police Department. The Assistant Township Manager is responsible for supervisory, administrative, and financial functions and serves as Acting Manager in the absence of the Township Manager.	
400.140	Salaries - Administrative Staff	\$321,684.00
	The administrative staff, which performs administrative, clerical, accounting and financial functions, includes the following positions: Executive Assistant, Accounting Manager, Accountant, Accounts payable specialist and Resident Services Specialist.	
400.156	Health Care & Life Insurance	\$160,057.00
400.159	Contribution - Non-Uniform Pension B	\$30,947.00
400.160	Non-Uniform Pension Contribution	\$33,058.00
400.161	FICA Taxes	\$40,135.00
	Upper Allen Township portion of Social Security & Medicare – 7.65% of gross pay	
400.162	Unemployment Compensation	\$840.00
400.200	Materials & Supplies	\$10,000.00
	Daily materials and supplies for the Administrative Offices including paper, pens, files, legal pads, etc.	
400.250	Maintenance & Repairs – Office Equipment	\$250.00
400.251	Computer Expense	\$26,000.00
	Maintenance contract for computer operating and network system. Includes purchases of three new computers as part of computer replacement plan, at minimum.	
400.253	Vehicle Maintenance and Repairs	\$1,000.00
	Operating costs including fuel, oil, tires and state inspections for two vehicles.	
400.300	General Expense	\$10,000.00

	Publications & subscriptions, petty cash, Township memberships temporary help, mileage reimbursements, etc.	
400.302	Recruitment and Retention	\$2,000.00
400.310	Professional Services – Accounting Software	\$12,500.00
	Accounting/Data Processing services/support/training (Dallas Data Systems, Inc.).	
400.311	Professional Services – Auditing	\$24,500.00
400.314	Professional Services – Legal	\$50,000.00
400.315	Professional Services – Labor Relations	\$10,000.00
400.316	Professional Services – Other	\$3,500.00
	Actuarial/Financial/Codification Services.	
400.321	Communications	\$12,500.00
	Telephone services including cellular telephones.	
400.325	Postage	\$3,000.00
	Township correspondence and bulk mailing.	
400.329	Newsletters	\$23,500.00
	The Township publishes up to four newsletters per year, delivering them either on-line or through mail delivery. This line item includes printing, postage, and all other relative costs.	
400.341	Advertising	\$4,000.00
	Advertisements for employment positions, budget, audit, bids, and subscriptions for newspapers.	
400.342	Printing	\$1,500.00
	Letterheads, envelopes, reports, forms, etc.	
400.352	Liability & Property Insurance	\$29,499.00
400.354	Workman’s Compensation	\$720.00
400.384	Equipment Rental	\$3,000.00
	Postage meter rental and service contract for mailing machine.	
400.420	Professional Association Membership - Individual	\$3,500.00
	Annual membership fees for Government Finance Officers Association, International City Manager’s Association, Association of PA Municipal Managers, International Personnel Management Association, PELRAS, et al.	
400.421	Membership – PSATC Dues and Expenses	\$4,200.00

	Costs associated with membership and participation in the PA State Association of Township Commissioners and Central PA Association of Township Commissioners.	
400.422	Membership – Council of Governments - Township	\$1,790.00
	Annual membership fee for the Capital Region Council of Governments.	
400.470	Training – Administration	\$7,500.00
	Funding for the Administration Department personnel to attend training seminars and workshops sponsored by the Commonwealth of Pennsylvania, Pennsylvania Municipal League and other governmental organizations and/or job-related professional development courses.	
400.472	Training/Conferences – Commissioners	\$3,500.00
400.474	Employee Recognition	\$2,000.00
400.750	Equipment Purchase – Minor	\$6,200.00
	Copier and printers lease and minor office equipment.	
	Total Administrative Expenditures	\$1,045.839.00

TAX COLLECTION

PURPOSE: Pennsylvania law provides for the collection of local taxes, from the election of a Treasurer for tax collection, to the use of organizations for the collection of Act 511 taxes.

The Township currently levies real estate taxes, earned income tax, local services tax, real estate transfer tax and taxes for streetlight and hydrant services.

The Township utilizes the services of three tax collection entities:

Collector	Tax Collected
Township Treasurer	Real Estate Tax Street Light & Hydrant Tax
Cumberland County Tax Bureau	Earned Income Tax Local Services Tax
Cumberland County	Real Estate Transfer Tax

403.040	Commission – Earned Income Tax/LST	\$97,950.00
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	The Cumberland County Tax Bureau is responsible for the collection of the Earned Income Tax and the Local Services Tax (LST). (2.2% Collection fee to Cumberland County Tax Bureau.)	
403.050	Commission – Realty Transfer Tax	\$17,000.00
	Cumberland County is responsible for the collection of Real Estate Transfer Tax. (2% Collection fee to Cumberland County Court House.)	
403.114	Salary – Treasurer	\$7,500.00
	The Tax Collector is responsible for the collection of all Township levied current real estate taxes.	
403.161	FICA Taxes	\$574.00
	Social Security and Medicare tax of 7.65%.	
403.300	General Expense	\$3,000.00
	The Tax Collector shares the cost of Administrative Department equipment, materials and supplies including envelopes, copy paper, etc.	
403.350	Commission – Delinquent Real Estate Tax	\$2,000.00
	Quarterly charge for Cumberland County Court House to collect delinquent real estate taxes.	
403.353	Tax Collector's Bond Premium	\$950.00
	The First Class Township Code requires a separate bond for the Tax Collector. Bonding is provided in the amount of \$3,000,000 through a group contract with Cumberland County.	
	Total Tax Collection Expenditures	\$128,974.00

MUNICIPAL BUILDINGS

PURPOSE: Upper Allen Township has two facilities for general operations – the Municipal Building and the Public Works Garage. Funding for operations and maintenance is provided for under this category.

409.140	Building Maintenance Staff Salary	\$34,944.00
	Wages paid to two part time building maintenance staff	
409.161	FICA Taxes	\$2,673.00
	Upper Allen Township portion of Social Security and Medicare – 7.65% of gross pay.	
409.162	Unemployment Insurance	\$500.00

409.200	Materials & Supplies	\$10,000.00
	Restroom and cleaning supplies for the Township Building and the Public Works Garage; locker room supplies for Police.	
409.300	General Expense	\$250.00
	Alarm system maintenance and miscellaneous expenses.	
409.317	Contract Pressure Washing & Window Washing (Janitor Services)	\$2,500.00
409.354	Workers Compensation	\$881.00
409.360	Utilities	\$37,800.00
	Electricity, water, sewer, and heating oil.	
409.362	Security Expense	\$11,000.00
409.374	Maintenance/Repairs	\$65,000.00
	HVAC service contract and minor repairs.	
409.375	Maintenance/Repairs – Police	\$13,200.00
409.750	Equipment Purchases – Minor	\$500.00
	Total Municipal Building Expenditures	\$179,248.00

POLICE PROTECTION GENERAL

Purpose: The First Class Township Code provides for the creation and staffing of a police department to enforce state/local laws and ordinances.

The Upper Allen Township Police Department is recognized in the area for its highly trained personnel and approach to the community.

The role of the Police Department is both proactive and reactive. Below are some of the services the department provides:

Patrol Services	Traffic Safety
Criminal Investigations	S.M.A.R.T.S. Program
Call Response	Guest Speaker Services
Departmental Services	Neighborhood Watch Program
Special Details	Crime Prevention
Business and House Checks	D.U.I. Checkpoints

The Board of Commissioners authorizes the following staffing levels:

Full-Time Position	2019	2020	2021	2022	2023	2024
Police Chief	1	1	1	1	1	1

Lieutenant	1	1	1	1	1	1
Patrol Sergeants	3	3	3	3	3	3
Detective Sergeant	1	1	1	1	1	1
Detective	2	2	2	2	2	2
Police Officer	12	12	13	13	13	14
Traffic Safety Officer	3	3	3	3	3	3
Police Admin Assist	1	1	1	1	1	1
Total Full Time	24	25	26	26	26	26
Part-Time Position						
Police Clerk	1	1	1	1	1	1

410.110	Salaries – Chief & Lieutenant	\$255,703.00
	The Police Chief supervises and directs all functions of the Police Department. The Lieutenant assists the Police Chief in the operation of the Department and serves as the Acting Chief in the absence of the Police Chief.	
410.120	Salaries – Sergeants/Detective	\$460,261.00
	The Sergeants assist the Police Chief in the operation of the Police Department. There are three platoons consisting of 1 Patrol Sergeant and 4 Police Officers. The Patrol Sergeants supervise the Officers assigned to them and are responsible for the operation of the Patrol function. There is one Sergeant assigned to the Detective's Office. The Detective Sergeant supervises two Police Officers who are assigned to the Detective's Office. The Detective Sergeant oversees all criminal investigations and directly investigates major crimes to include, but not limited to: Homicide, Rape, Robbery, etc. Longevity is paid at the rate set for unionized officers.	
410.130	Salaries – Police Officers	\$1,811,220.00
	The Police Officers' functions are the protection of life and property, the prevention of crime and the enforcement of laws.	
410.140	Salaries – Non-Sworn Staff	\$85,166.00
	The Police Administrative Assistant and Clerk are administrative positions utilizing computer and clerical skills in a customer service environment.	
410.156	Health Care & Life Insurance	\$900,845.00
410.159	Contribution – Non-Uniform Pension B	\$5,611.00
410.161	FICA Taxes	\$205,966.00
410.162	Unemployment Compensation	\$6,750.00

410.163	Police Pension Contribution	\$484,968.00
410.164	Police Post-Retirement Healthcare	\$150,000.00
410.18	Overtime-Holidays-Vacations	\$68,144.00
410.181	Event Overtime	\$30,000.00
410.191	Uniform Allowance	\$18,750.00
410.192	Uniform Maintenance	\$12,000.00
	Provides for the cleaning and general maintenance of all Police Officers' uniforms.	
410.200	Materials & Supplies	\$10,500.00
	Daily materials and supplies including paper, pens, files, note pads, etc.	
410.231	Gas & Oil	\$65,000.00
410.239	Ammunition/Range Maintenance	\$13,500.00
410.251	Computer Expense	\$85,000.00
410.253	Vehicle Maintenance & Repairs	\$30,250.00
	Costs for vehicle repairs, preventative maintenance, cleaning and annual detailing.	
410.254	Tires and Repairs	\$9,250.00
410.300	General Expense	\$10,000.00
	Costs for Vehicle Code, Crimes Code and other manual updates, postage, road flares, etc.	
410.310	Community Relations	\$1,750.00
	Costs to provide community relations programs throughout the Township for Church, Civic and other community groups.	
410.314	Professional Services – Legal	\$25,000.00
410.321	Communications Expense	\$32,000.00
	Cost of police cell phones, mobile data terminal broadband connection fees, and VOIP phone service.	
410.322	Communications Expense – Vehicles	\$3,500.00
	Service contracts and repair of mobile and portable radios.	
410.341	Advertising and Printing	\$2,500.00
	Advertising requirements and the printing of forms, letterhead, envelopes, business cards, etc.	
410.352	General, Police & Officials Liability	\$28,800.00
410.354	Workman's Compensation	\$68,484.00
410.374	Equipment Maintenance & Repairs	\$17,500.00
	Cost to repair and maintain equipment and the ENRADD speed timing device which requires calibration/certification every 60 days. Includes service/maintenance agreements/contracts.	

410.420	Professional Association Membership	\$5,000.00
	Professional publications/organization memberships and conference attendance expenses to help maintain and further the career development of management staff.	
410.47	Police Training	\$40,000.00
	Training to meet and maintain minimum state requirements and additional specialized law enforcement training.	
410.471	Police Training – Higher Education Degrees	\$20,000.00
410.480	Civil Service Commission	\$6,000.00
	Civil Service Commission can be called to service to handle hiring, promotions and disciplinary actions.	
410.500	CNET & Data Management	\$45,100.00
	Cost to maintain connections to cNET (police records management system), various law enforcement data banks and resources, mobile data terminals. Includes IT service agreements and the routine upgrading of both hardware and software as needed.	
410.525	Constable Costs	\$2,500.00
	Costs incurred for the use of Constables to assist with Prisoner Transports, Prisoner Security, etc. according to the Legislative Constable Fee Bill.	
410.701	Camera Leases	\$23,500
410.750	Equipment Purchases – Minor	\$32,000.00
	Replacement of ballistic vests and purchase of other miscellaneous equipment.	
	Total Police Protection - General Expenditures	\$5,072,518.00

FIRE PROTECTION

PURPOSE: The First Class Township Code permits municipal contributions for funding a volunteer fire department. The Township budgets monies for general operations, insurance coverage, Workers Compensation Insurance and provides funding for capital equipment purchase via The Fire Equipment Escrow Fund.

The Township also provides administrative support services including the use of office facilities and equipment.

411.165	Fire Department Relief Association State Aid	\$160,000.00
	State pass-thru to Fire Department for statutory expenditures as authorized by Act 84.	

	Total Fire Protection - General Expenditures	\$160,000.00

AMBULANCE SERVICE

412.300	Contributions – Penn State Health EMS	\$40,000.00
	Monies to be refunded to the Penn State Health EMS at \$35.00 per month for each basic life support response in the Township minus \$75.00 per month for each basic life support mutual aid response in the Township subject to Penn State Health EMS actively pursuing the collection of bad debt incurred by Township residents.	
	Total Ambulance Service Expenditures	\$40,000.00

COMMUNITY DEVELOPMENT

PURPOSE: The 2020 Census identified Upper Allen Township as having a 17.7% population increase from 2000 to 2010, making it one of the fastest growing municipalities in Cumberland County. The Township's Community Development Department provides the following services through this funding category.

Building Code Enforcement & Inspections
Subdivision and Land Development
Zoning Variances and Special Exceptions

Technical Assistance
Municipal Code Enforcement

Position	2019	2020	2021	2022	2023	2024
Planner/Director/Zoning Officer	1	1	1	1	1	1
Asst. Code/Zoning Officer/IT	1	1	1	1	1	1.5
Building Code Official	1	1.5	1.5	2	2	2
Stormwater Program Manager	0.5	0.5	0.5	0.5	1	1
Planning Technician	0	1	1	1	1	1

414.130	Salaries – Township Planner	\$106,135.00
	The Township Planner/Director is responsible for overseeing all activities within the department, including all subdivision/land development activities within the Township.	

414.140	Salaries – Community Development Staff	\$275,492.00
	The Community Development Department staff includes the Building Code Official, Zoning/Code Enforcement Officer, MS4 Coordinator, Environmental Planner (salary shared with Stormwater), and Planning Technician.	
414.156	Health Care & Life Insurance	\$118,464.00
414.159	Contribution – Non-Uniform Pension B	\$12,663.00
414.160	Contribution - Non-Uniform Pension Fund	\$68,570.00
414.161	FICA Taxes	\$29,577.00
	Upper Allen Township portion of Social Security and Medicare – 7.65% of gross pay.	
414.162	Unemployment Compensation	\$693.00
414.180	Overtime Wages	\$5,000.00
414.191	Clothing Allowance	\$1,000.00
	Required apparel and work boots for zoning and code inspectors and MS4 staff	
414.200	Materials & Supplies	\$1,750.00
	File folders, labels, printer ink, miscellaneous expenses.	
414.251	Computer Expense	\$26,250.00
	GIS, Adobe, 3 rd Element, Caselle, Dallas Data, C. S. Datum, and miscellaneous upgrades and licenses.	
414.253	Vehicle Maintenance & Repairs	\$2,600.00
	Operating costs including fuel, oil, tires and state inspections for two vehicles.	
414.300	General Expense	\$14,000.00
	Scanning archive documents; filing costs for zoning and property maintenance violations; credit card payment fees; miscellaneous expenses.	
414.302	Recruitment and Retention	\$2,500
	Advertisement costs for open job positions	
414.313	Professional Services – Engineering & Inspections	\$33,000.00
	Miscellaneous engineering and inspections. New engineering studies as assigned; Building construction plan review and building inspections; consulting work, etc.	
414.314	Professional Services – Legal	\$30,000.00
	Township Solicitor fees, including miscellaneous legal charges, plan review charges, etc.	
414.315	Professional Services – Legal – Zoning Hearing Board	\$10,000.00
	ZHB Solicitor fees.	

Year	2015	2016	2017	2018	2019	2020	2021	2022	2023
Cases	5	7	6	2	7	8	3	9	8

414.321	Communication Expense	\$2,000.00
	Cell phones and tablet service for inspectors.	
414.340	Publications & Code Books	\$8,000.00
	Subdivision/Land Development Ordinance, Zoning Ordinance, and other books; Codification of ordinances through General Code.	
414.341	Advertising	\$8,000.00
	Advertisements for public hearings, which include changes to Zoning, SLDO, Street & Sidewalks, etc., and Zoning Hearing Board cases.	
414.342	Printing	\$750.00
	Cost of printer services; Zoning Hearing Board signs; business cards; applications and property notices for public hearings; permit cards; other misc. printing needs.	
414.352	Liability & Property Insurance	\$4,300.00
414.354	Workman's Compensation	\$1,299.00
414.420	Professional Association Memberships	\$3,000.00
414.470	Training	\$7,000.00
	Funding for Department personnel to attend training seminars and workshops sponsored by the Commonwealth of Pennsylvania, Pennsylvania Municipal League and other governmental organizations and/or job related professional development courses including required certifications and testing.	
414.530	Planning/Zoning Expense	\$2,000.00
	Stenographic services, creation of maps, copies of Community Development plans, recording of plans, etc.	
414.750	Equipment Purchases – Minor	\$850.00
	Miscellaneous tools, equipment and furniture.	
	Total Community Development Expenditures	\$774,893.00

EMERGENCY MANAGEMENT

PURPOSE: The Commonwealth of Pennsylvania requires all municipalities to have an emergency management service that would be responsible for disaster relief and control.

Upper Allen Township utilizes the services of an appointed Emergency Management Coordinator for direction in case of an incident.

415.300	General Expense	\$5,000.00
	CPR & First Aid training.	
415.305	Emergency Notification System	\$16,557.00
	BlackBoard, Inc., Public Notification System	
	Total Emergency Management Expenditures	\$21,557.00

GENERAL HEALTH SERVICES

421.546	Humane Society of Harrisburg Area Fees	\$500.00
421.548	Nobody's Cat Foundation	\$2,000.00
	Total General Health Services Expenditures	\$2,500.00

PUBLIC WORKS – GENERAL

PURPOSE: The Public Works Department is responsible for maintaining physical facilities in the Township, including roads, bridges, storm water systems (MS4), detention ponds, parks, buildings, and rights-of-way.

In addition, the Public Works Department responds to emergency calls, such as snow removal, storm clean-up, accidents and road closings.

Services provided by the Public Works Department include the following:

Road and Street Maintenance	Bridge Inspections
Storm Water System Maintenance	Inspection of New Roads
Sign Maintenance	Tree Trimming
Building Maintenance	Leaf and Branch Composting
Detention Pond Maintenance	Snow and Ice Removal
Sinkhole Repair	

The current authorized staffing level is as follows:

Full-Time Position	2018	2019	2020	2021	2022	2023	2024
Public Works Director	2	1	1	1.5	1	1	1
Equipment Operator	2	2	2	2	2	1	1
Maintenance Worker II	7.5	6.5	6.5	5.5	7	6	4
Maintenance Worker I	1	0	0	1	0	0	2
MS4 Coordinator/Assistant Director	0	.5	.5	.5	.5	1	1

430.120	Salaries, Director & Assistant Director	\$100,621.00
	Public Works Director assists in the performance of a variety of maintenance/construction activities in a customer service environment.	
430.140	Salaries – Operators & Laborers	\$405,268.00
	Equipment operators, skilled and unskilled laborers.	
430.156	Health Care & Life Insurance	\$261,861.00
430.159	Non-Uniform Pension B Contribution	\$48,262.00
430.161	FICA Taxes	\$39,045.00
	Upper Allen Township portion of Social Security and Medicare – 7.65% of gross pay.	
430.162	Unemployment Compensation	\$2,200.00
430.180	Overtime Wages	\$4,500.00
430.181	Snow Removal/Emergency Overtime Wages	\$30,000.00
430.191	Uniform Service/Boot Allowance	\$11,000.00
	Expenses related to uniforms and footwear.	
430.200	Materials & Supplies	\$5,000.00
	Small tools, hardware, oxygen, acetylene, propane, paint, steel, wood, miscellaneous small items. Signs and posts for No Parking and other non-regulatory signs.	
430.251	Computer Expense	\$18,500.00
	3rd Element; miscellaneous software support and computer maintenance.	
430.300	General Expense	\$12,000.00
	Day-to-day operations. Meals for staff during plowing. Miscellaneous Public Works supplies, office supplies, reference books and materials. Desks, chairs, and storage cabinets.	
430.302	Recruitment and Retention	\$1,000
430.310	Professional Services Accounting Software	\$500.00
	Dallas Data	

430.317	CDL Drug Testing	\$1,350.00
	Federally mandated drug and alcohol testing for all employees with Commercial Drivers Licenses (administered through Capital Region Council of Governments).	
430.321	Communication Expense	\$13,500.00
	Costs for radio maintenance and cellular phones.	
430.352	Liability & Property Insurance	\$27,070.00
430.354	Workman's Compensation	\$13,618.00
430.380	Equipment Repairs	\$3,000.00
	Miscellaneous repairs to small equipment, tampers, weed whackers, chain saws, water pumps, generators and other tools.	
430.384	Equipment Rentals	\$6,500.00
	Miscellaneous tools and equipment, for temporary use, not owned by the Township.	
430.450	Contracted Services	\$10,000.00
	Miscellaneous tree removal needs or other sub-contracted work.	
430.470	Public Works Training	\$15,000.00
430.750	Equipment Purchases – Minor	\$3,500.00
	Miscellaneous small hand tools and equipment replacements.	
	Total Public Works General Expenditures	\$1,033,295.00

PUBLIC WORKS - VEHICLE EXPENSE

435.140	Salary – Mechanic	\$76,806.00
435.156	Health & Life Insurance	\$16,004.00
435.159	Contributions – Non-Uniform Pension B	\$7,315.00
435.161	FICA Taxes	\$5,876.00
435.162	Unemployment Compensation	\$146.00
435.231	Gas and Oil	\$60,000.00
	Vehicle fuel and oil for Public Works Department Township-owned vehicles.	
435.251	Computer Software	\$6,000.00
	ALLDATA repair subscription and J-Pro heavy/medium truck diagnostics.	
435.252	Operational Expenses	\$5,500.00

	Brushes, etc. for street sweeper and other operational expenses.	
435.253	Vehicle Maintenance & Repairs	\$65,000.00
	State inspections and all vehicle maintenance and repairs.	
435.254	Tires and Tubes	\$20,000.00
435.354	Workers Compensation	\$1,936.00
435.470	Training – Mechanic	\$250.00
435.475	Safety Supplies/Equipment	\$8,000.00
	Gloves, respirators, chaps and chain saw safety equipment, raincoats, hard hats, reflective attire; rain gear, ear/eye protection, harnesses, rope, first aid kits and other safety-related materials.	
435.750	Equipment Purchases	\$1,500.00
	Mechanics related shop items	
	Total Vehicle Expenditures	\$274,333.00

PUBLIC WORKS - CONSTRUCTION & REBUILDING

439.610	Special Projects	\$50,000.00
	Funding for emergency sink hole repairs and other unanticipated public works projects.	
439.617	Stormwater Fee	\$15,768.00
	Total Construction & Rebuilding Expenditures	\$65,768.00
	Total Public Works Expenditures	\$1,373,396.00

RECREATION

Purpose: The Township participates in the Mechanicsburg Area Recreation Department with the Boroughs of Mechanicsburg and Shiremanstown and the Mechanicsburg Area School District. The Township is responsible for approximately 15% of the total Recreation Department's salary and benefit budget. The Department provides summer park programs, classes and group trips.

452.200	Materials and Supplies Rec Program	\$2,500.00
452.540	Contribution – Salaries Recreation Staff	\$77,974.00

	Total Recreation Expenditures	\$80,474.00

PARKS

PURPOSE: The Parks Department is responsible for the daily maintenance and upkeep of all Township Parks and Facilities.

The authorized staffing levels for the Parks Department are as follows:

	2019	2020	2021	2022	2023	2024
Parks Maintenance Director	1	1	1	1	1	1
Parks Maintenance/Assistant Director	0	0	0	1	1	1
Parks Maintenance III	0	0	0	0	1	1
Parks Maintenance II	2	2	3	3	2	2
Permanent Part Time Parks Maintenance	0	0	1	1	2	2
Seasonal Position						
Park Maintenance	5	5	5	5	5	5

454.140	Salary – Parks Department	\$265,793.00
	Maintenance Coordinator/Assistant Director and three Parks Maintenance Laborer are assigned full time to the Parks Maintenance Department ¾ of the year.	
454.150	Salaries – Parks PT/Seasonal	\$138,500
454.156	Health Care & Life Insurance	\$144,877.00
454.159	Contribution – Non-Uniform Pension B	\$18,742.00
454.161	FICA Taxes	\$31,311.00
454.162	Unemployment Compensation	\$2,250.00
454.180	Overtime Wages	\$5,000.00
454.191	Uniform Allowance	\$6,000.00
454.231	Gas and Oil Parks	\$10,000
454.247	Arts, Culture and Events	\$5,000
454.251	Computer Expense	\$6,500.00
	Support agreements with Dallas Data Services, disaster recovery with 3 rd Element; \$250 miscellaneous.	
454.253	Vehicle Maintenance & Repairs	\$15,000
454.300	General Expense	\$3,000.00
	Small tools, hardware, paint, insect spray, etc.	
454.302	Recruitment and Retention	\$2,000

454.352	Liability & Property Insurance	\$18,153.00
454.354	Workman's Compensation	\$10,314.00
454.360	Utilities	\$43,680.00
	Electricity, water and sewage for concession stands and baseball field and water for irrigation of ball fields; propane for garage heating.	
454.362	Data Expenses	\$7,500.00
	Security Cameras	
454.369	Restroom Supplies	\$7,500.00
	Mutt Mitts, trash bags, paper towels, etc.	
454.371	Maintenance & Repairs – Grounds/Trails/Grantham Pond	\$65,000.00
	Field maintenance (fertilizer, weed control, Diamond Tex, irrigation repairs) - \$40,000; Topsoil, stone and mulch - \$3,500; Playground maintenance - \$10,000; Grantham Pond maintenance - \$2,000; Tree work - \$4,000; Signs - \$3,000, Beautification - \$2,500	
454.372	Maintenance & Repairs – Koser Park	\$30,000
454.373	Maintenance & Repairs – Buildings	\$37,000.00
	Hand dryer upgrades WHN & WHS - \$7,000; Fisher restroom upgrades - \$15,000; Simpson pavilion roof - \$10,000; maintenance & winterization - \$5,000.	
454.374	Maintenance & Repairs – Equipment	\$15,000.00
	Repairs, oil, filters, grease, blades, miscellaneous parts, etc.; tires for mowers.	
454.380	Porta-John Rentals	\$12,500.00
454.384	Equipment Rental	\$2,000.00
454.450	Contracted Services – Parks Mowing	\$17,000.00
454.470	Staff Development	\$5,000.00
454.750	Equipment Purchases & Replacement	\$12,500.00
	Small equipment replacement - \$2,500; Small tools - \$2,500; Hardware/Bolt Bins - \$2,500; 3 pt. flail mower - \$5,000.	
	Total Parks Expenditures	\$937,120.00

COMMUNITY SERVICES

PURPOSE: The First Class Township Code permits the Township to provide funding for private organizations that provide services in the Township.

COMMUNITY SERVICES

458.540	Contribution – Mechanicsburg Area Senior Adult Center	\$1,000.00
458.541	Contribution – Joseph T. Simpson Public Library	\$23,625.00
458.545	Contribution – Meals on Wheels	\$1,000.00
458.546	Mechanicsburg Halloween Parade Contribution	\$500.00
458.547	Mechanicsburg Area Pool	\$50,000.00
	Total Community Services Expenditures	\$76,125.00

DEBT SERVICE

PURPOSE: Municipal borrowing consists of setting policy and the procedures to be followed in incurring debt and planning for the funding to meet debt service requirements. State law controls the ability of local government to incur debt.

471.250	Series of 2021 – General Obligation Bond Principal	\$420,000.00
472.400	Series of 2021 – General Obligation Bond Interest	\$146,300.00
475.000	Fiscal Agent Fees	\$2,100.00
	Total Debt Service & Fiscal Agent Fees	\$568,400.00

INSURANCE

486.355	Self-Insurance (Property Damage)	\$500.00
	Total Insurance Expenditures	\$500.00

REFUNDS

491.300	Miscellaneous Refunds	\$1,000.00
	Total Refunds of Prior Years Receipts	\$1,000.00
	Total Departmental Expenditures	\$10,462,544

TRANSFERS TO OTHER FUNDS

492.020	Transfer to Street Light Fund	\$8,500.00
	Street light costs for intersections on major roads within the Township.	
492.300	Transfer to Capital Reserve Fund	\$750,000.00
	Funding for capital project, vehicles & equipment.	
	Total Transfers to Other Funds	\$758,500.00
	Total Expenditures & Other Financing Uses	\$11,221,044.00
	Total Assets, Revenues and Other Financing Sources	\$11,450,365.00
	Ending General Fund Balance	\$ 3,510,227.00

UPPER ALLEN TOWNSHIP

2024
GENERAL FUND
REVENUES (01)

PURPOSE: There are three main streams of revenue that generate the needed funds to operate municipal government and provide services to its citizens. They are “Local Taxes,” “Intergovernmental Revenues” and “Fees/User Charges.”

Local Taxes are “enforced contributions” for municipal services that cannot be rationally allocated to individual users. The tax system is scaled to the ability to pay. Intergovernmental revenues are entitlement funds and discretionary grants established by State or Federal governments. Fees/user charges are revenues generated by the internal operations of municipal government. They are paid by the users of municipal services and include municipal fees, permits, departmental charges, fines and income from investments.

ASSETS

	Beginning Fund Balance	\$ 3,280,906
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REVENUES

REAL ESTATE TAXES

Every property owner pays real estate tax to the Township. All real estate assessments are determined by the Cumberland County Tax Assessment Office. The current assessment is computed at 100% of the property’s actual valuation.

	2019	2020	2021	2022	2023	2024
Taxable Assessment	\$2,066,331,400	\$2,117,974,600	\$2,148,810,300	\$2,227,416,600	\$2,288,934,300	\$2,363,066,271

	2019	2020	2021	2022	2023	2024
Tax Rate	1.5	1.5	1.5	1.55	1.55	1.55
Duplicate Value	\$3,099,497	\$3,176,962	\$3,223,215	\$3,452,496	\$3,547,848	\$3,662,753

301.100	Real Estate Taxes – Current	\$3,589,498.00
	The real estate tax rate for 2024 shall be 1.55 mills, or 15.5¢ per \$100.00 of assessed valuation (0.00155%). This figure represents approximately 98% of the total taxable value of the levy, based on potential changes in assessed values and collection delays.	
301.200	Real Estate Taxes – Prior Year	\$7,500.00
301.300	Real Estate Taxes – Delinquent	\$40,000.00

	Total	\$3,636,998.00

LOCAL TAX ENABLING ACT (ACT 511)

PURPOSE: The Local Tax Enabling Act as amended specifies non-real estate taxes a municipality may enact and sets the maximum rates of taxation. Upper Allen Township levies the following Act 511 Taxes: Real Estate Transfer Tax, Earned Income Tax and Local Services Tax.

310.100	Real Estate Transfer Tax	\$850,000.00
	The Real Estate Transfer Tax is levied at the rate of 1%, which is split evenly with the school district, on the transfer price of real property sold within the Township as authorized by Ordinance #389.	
310.210	Earned Income Tax – Current Year	\$3,096,211.00
	The Earned Income Tax is levied at the rate of ½% on the wages, salaries, commissions, net profits and any other compensation received by residents of the Township. The earned income taxes are collected and disbursed to the Township by the Cumberland County Tax Bureau. This tax is authorized by Chapter 223, Article I of the Codified Ordinance.	
310.220	Earned Income Tax – Prior Years	\$1,356,073.00
	Prior years Earned Income Taxes collected and disbursed to the Township by the Cumberland County Tax Bureau.	
310.500	Local Services Tax	\$445,000.00
	The Local Services Tax is levied on all wage earners who are engaging in an occupation within the Township. The tax is a flat rate of \$52.00 with \$47 going to Township and \$5 going to school District on residents and non-residents. The Local Services Taxes are collected and disbursed to the Township by the Cumberland County Tax Bureau. This tax is authorized by Chapter 223, Article V of the Codified Ordinance.	
	Total Tax Enabling Act (Act 511)	\$5,747,284.00

LICENSES AND PERMITS

PURPOSE: The use of License and Permit fees allows the Township to recapture the costs of providing specified services to individual customers. Upper Allen Township requires licenses and permits for various activities primarily relating to construction and public health.

321.500	Other Licenses and Permits	\$3,000.00
	This line item includes Transient Business Licenses, Certificate of Use/Occupancy, Operational permits, Conditional uses, Demolition Permits and Cut & Fill Permits.	
321.800	Cable TV Franchise	\$345,000.00
	Section 621 of the Cable Act provides for up to 5% of the cable operator's gross revenues as franchise fees payable to the municipality where the cable company provides services.	
322.800	Street Permits	\$15,000.00
	The fee charged to contractors and utility companies for street openings for the installation and repair of underground utilities and for inspection services performed by the Township.	
	Total Licenses and Permits	\$363,000

FINES AND FORFEITS

PURPOSE: Fines and Forfeits are generated from Motor Vehicle Code violations and Township Ordinance violations.

The Township receives only 20% of the revenues generated from traffic citations written. Eighty percent (80%) of the revenues are disbursed to the state and county for a variety of programs including the CAT Fund, computerization of District Justices' offices and Emergency Medical Services training.

331.110	Motor Vehicle Code Violations – Township	\$65,000.00
331.111	Motor Vehicle Code Violations – State	\$8,500.00
331.120	Zoning/Code Violations	\$750.00
	Total Fines and Forfeits	\$74,250.00

INTERESTS AND RENTS

PURPOSE: The First Class Township Code (Section 1705.1) authorizes investments which may be made with municipal cash reserves including secured investments such as Treasury Bills and Certificates of Deposit.

341.000	Interest Earnings	\$90,000.00
	The Township expects to earn an average of .25% to .5%	
341.100	Interest Earnings – Earned Income Tax Revenues	\$1,000.00
	The Cumberland County Tax Bureau invests earned income tax revenues and disburses the earnings at the end of the year.	
342.200	Property/Equipment Rentals	\$500.00
	The Board of Commissioners authorizes the rental of meeting rooms and other facilities to public and private groups. Outside use of Township equipment.	
342.220	Rental – Penn State Health EMS	\$6,000.00
	Penn State Health EMS rents office space at the Township Municipal Building	
	Total Interest and Rents	\$97,500.00

INTERGOVERNMENTAL REVENUES

PURPOSE: Intergovernmental revenues are funds transferred from the county, state and federal government to the Township. There are two types of intergovernmental revenues. Entitlement funds go out to all eligible local governments with minimal reporting requirements. Discretionary grants are established by state or federal legislation and require application to the administering agency for each grant.

351.021	Reimbursement – Police Event Overtime	\$25,000.00
351.100	Payment in Lieu of Taxes	\$89,535.00
	Fees paid in lieu of taxes by tax-exempt entities.	
354.050	State Grant – Recycling	\$62,000.00
	Revenue from Municipal Recycling Program Performance Grant.	
355.010	Public Utility Real Estate Tax	\$9,500.00
	The Pennsylvania Department of Revenue distributes the utility realty tax equivalent to local governments by October 1.	
355.050	State Aid - Municipal Pension Funds	\$375,000.00
	Monies received from the state for the Police and Non-Uniformed Pension Funds.	
355.060	Foreign Fire Insurance Premium Tax	\$160,000.00

	Monies received from the State for Volunteer Fire Department Relief Associations. Funded by Act 205 – 50% of population in Upper Allen and 50% market value of real estate in Upper Allen compared to state average.	
	Total Intergovernmental Revenues	\$721,035.00

DEPARTMENTAL EARNINGS

PURPOSE: The Township provides certain services for residents, contractors and developers that are reimbursable. The fees are based upon actual costs incurred by the Township as well as employee overhead. Fees are established by ordinance and are renewed on an annual basis by Resolution of the Board of Commissioners.

361.32	Township Planner Review Fees	\$4,000.00
	The Township Planner performs reviews of development plans.	
361.33	Special Exceptions & Variances	\$3,000.00
	Fees paid by property owners and developers to cover costs incurred by the Township for all zoning applications.	
362.110	Sale of Accident Reports	\$2,000.00
	Copies of police accident reports are available for sale to insurance companies and interested parties.	
362.410	Building Permits	\$630,445.00
	The Township requires a Building Permit for all construction, demolition, and remodeling of structures. The Building Permit incorporates all trades for the construction of buildings. This figure is based upon a permit fee of \$75.50 for the first \$1,000 worth of improvements and \$13.00 for each additional \$1,000 worth of improvements.	

	2019	2020	2021	2022	2023
Number of Permits	293	347	335	377	363
Cost of Construction	\$89,295,483	\$36,257,736	\$38,446,326	\$55,678,413	\$67,992,980

362.430	Zoning Permits	\$10,000.00
362.470	Additional Plan Review Charges	\$200.00
	Total Departmental Earnings	\$649,645.00

MISCELLANEOUS REVENUES

363.510	Penn DOT - Contracted Snow Removal	\$20,403.00
	PennDOT contracts with the Township for snow removal on portions of five state roads situated within the Township—Lisburn Road, W. Winding Hill Road, E. Winding Hill Road, Grantham Road, and S. York Street—for a total of 8.76 miles.	
380.100	Miscellaneous Receipts	\$3,000.00
	Monies received for sale of copies, vendor refunds, leaf mulch & wood chips sales/deliveries, sale of bid documents; etc.	
380.130	Dog Licenses	\$150.00
380.140	Dog Park Fees	\$7,500.00
380.150	Park Rentals (Pavilions)	\$15,000.00
380.510	Insurance Dividends/Grants	\$105,000.00
380.600	Miscellaneous Reimbursements	\$1,000.00
	Commissioners/Employees reimbursements; Court Appearances/ Jury Duty stipends; etc.	
	Total Miscellaneous Receipts	\$152,053.00
	Total Revenues	\$11,441,765.00

OTHER FINANCING SOURCES

392.340	Transfers from Miscellaneous Plan Submissions	\$8,600.00
	Transfer of administrative fees paid by developers.	
	Total Assets, Revenues & Other Financing Sources	\$11,450,365.00

UPPER ALLEN TOWNSHIP

2024
STREET LIGHT FUND (02)

PURPOSE: The First Class Township Code authorizes municipalities to place street lights on streets, roads and highways in order to enhance public safety. The code also allows Townships to enter into agreements with power companies to provide the lighting and to assess adjacent property owners for the costs of maintaining the lights.

ASSETS

	Beginning Fund Balance	\$46,793.00
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REVENUES

301.100	Fees – Current Year	\$46,100.00
	All improved property within 250 feet of a street light is assessed a fee. The Street Light Fund is broken down into districts to accurately account for the cost of street lights in each development. Fees will range from a low of \$.28 to a high of \$.66 to reflect the actual cost by district for street lights.	
301.200	Fees – Prior Year.	\$1000.00
341.000	Interest	\$1000.00
392.000	Transfer from General Fund	\$8,500.00
	Street light costs for intersections on major roads within the Township.	
	Total Revenues	\$56,600
	Total Assets and Revenues	\$103,393

EXPENDITURES

400.300	General Expense	\$ 100.00
	Commission paid to the Cumberland County Court House for collecting delinquent street light taxes.	
434.100	Street Lighting	\$ 54,500.00
	Total Expenditures	\$ 54,600.00
	Ending Fund Balance	\$48,793

UPPER ALLEN TOWNSHIP

2024
HYDRANT FUND (03)

PURPOSE: The First Class Township Code authorizes municipalities to install hydrants for fire protection. The code also allows Townships to enter into agreements with water companies to provide water service and to assess adjacent property owners for the costs of maintaining the hydrants. The Hydrant Fund is a self-sustaining fund which may be subject to cost increases passed on to the Township from the water companies.

ASSETS

	Beginning Fund Balance	\$172,034
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REVENUES

301.100	Fees – Current Year	\$103,750.00
	The Township levy is .05579 mills, or the sum of \$.005579 on all improved properties within 780 feet of a fire hydrant.	
301.200	Fees – Prior Years	\$1,500.00
341.000	Interest	\$3,000.00
	Total Revenue	\$108,250
	Total Assets and Revenues	\$280,284

EXPENDITURES

400.300	General Expense – Collection Commission	\$75.00
	Commission paid to Cumberland County Court House for collecting delinquent Hydrant Tax bills.	
448.300	General Expense	\$1,000.00
	Hydrant expenses/repairs	
448.363	Hydrant Service	\$102,000.00
	Total Expenditures	\$103,075.00
	Ending Fund Balance	\$177,209.00

UPPER ALLEN TOWNSHIP

2024
STORMWATER AUTHORITY
OPERATING FUND (04)

PURPOSE: The Stormwater Authority Operating Fund was established to construct, improve, maintain, and operate the stormwater systems or parts thereof, including the planning, management, and implementation of stormwater systems.

	Beginning Fund Balance	\$270,565.00
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REVENUES

301.100	Stormwater Fee – Current Year	\$1,012,000.00
341.000	Interest Earnings	\$9,000.00
355.050	St Aid - Municipal Pension Funds	\$11,000.00
360.030	Penalties (Delinquent Collections)	\$9,500.00
380.540	MS4 Public Participation	\$2,000.00
	Payment received for rain barrel or other stormwater-related events.	
	Total Revenues	\$1,043,500.00
	Total Assets and Revenues	\$1,314,065

EXPENDITURES

423.120	Salary – Manager and Assistant Manager	\$22,451.00
423.140	Salary – Administrative	\$117,985.00
	50% salary for MS4 Coordinator; 100% Stormwater Program Manager; 50% Billing Clerk	
423.156	Health Care Insurance/Expense	\$74,927.00
423.159	Contribution – Non-Uniform Pension B	\$12,160.00
423.160	Contribution – Non-Uniform Pension A	\$3,508.00
423.161	FICA Taxes	\$10,820.00
423.162	Unemployment Compensation	\$395.00
423.180	Overtime Wages	\$1,000.00
423.200	Materials & Supplies	\$250.00
423.251	Computer Expense	\$18,625.00
	CS Datum Software; Dallas Data; 3rd Element; Esri GIS; Maint & upgrades.	
423.253	Vehicle Maintenance & Repairs	\$1,000.00

423.300	General Expenses	\$20,000.00
	Advertising, credit card charges (Xpress Bill Pay), General Code updates, mailings, utility billings, etc.	
423.311	Auditing	\$5,470.00
423.312	Professional Services – General Engineering & GIS	\$30,000.00
	Stormwater Authority meetings, engineering design for non-PRP projects, Simplified Approach Permit assistance, ordinance updates, inspections, credit program assistance, and other general services.	
423.314	Professional Services – Legal	\$10,000.00
423.316	Best Management Practices	\$5,000.00
	Long-term improvements of BMPs based on O&M manuals.	
423.321	Communication Expenses	\$1,000.00
	Wireless services for MS4 Coordinator.	
423.322	MS4 Outreach	\$9,000.00
	NOI, Annual Report, storm drain marker program, MS4 Annual Report, pamphlets and other public outreach supplies, public relations firm, MS4 NPDS Phase III Permit and PRP expenses, Etc.	
423.325	Postage	\$13,000.00
	½ of postage for mailing bills.	
423.342	Printing/Forms/Publications	\$500.00
	Permit applications, business cards, letterhead, signs, maps.	
423.352	Property & Liability Insurance	\$5,166.00
423.354	Workers Compensation	\$911.00
423.470	Training & Licensing of Staff	\$4,000.00
	Stormwater certification; general training, seminars, workshops, other job-related professional development courses.	
423.482	Delinquent Collection Costs	\$1,250.00
	Filing and satisfaction of liens; collection costs.	
423.750	Equipment Purchase/Lease	\$8,000.00
	Printer leases; purchases of minor equipment; purchase of a transit to shoot grades/elevations, etc.	
429.540	Stormwater Infrastructure Improvements	\$85,000.00
	Maintenance and repair of existing stormwater infrastructure.	
486.100	Self-Insurance – Property Damage	\$5,000.00

492.090	Transfer to Stormwater Reserve	\$600,000.00
	Total Expenditures	\$1,066,418.00
	Ending Fund Balance	\$247,647.00

UPPER ALLEN TOWNSHIP

2024
STORMWATER AUTHORITY
RESERVE FUND (05)

PURPOSE: The Stormwater Authority Reserve Fund was established as a reserve account for the Stormwater Authority for current/future capital infrastructure projects.

ASSETS

	Beginning Fund Balance	\$ 409,200.00
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REVENUES

341.000	Interest Earnings	\$ 6,480.00
380.100	Miscellaneous Revenue	\$ 100.00
390.050	Transfer from Stormwater Authority Operating Fund	\$ 600,000.00
	Total Revenues	\$ 606,580.00
	Total Assets and Revenues	\$1,015,780.00

EXPENDITURES

429.540	Stormwater Infrastructure Improvements	\$ 75,000.00
	Pollutant Reduction Plan (PRP) projects.	
429.550	Stormwater Road/Basin Imp	\$ 450,000.00
429.553	Engineering Costs 2024	\$ 80,000.00
437.700	Miscellaneous Equipment and Tools	\$ 1,000.00
737.705	Capital Equipment	\$ 8,000.00
	Total Expenditures	\$ 614,000.00
	Ending Fund Balance	\$ 401,780.00

UPPER ALLEN TOWNSHIP

2024
SEWER OPERATING FUND
BUDGET (08)

PURPOSE: The Sewer Operating Fund is a proprietary fund for the Township's wastewater treatment facilities. User fees, tapping fees, and reservation of capacity fees generate the revenues needed to fund the operation and maintenance of the sanitary sewer system, including the collection, treatment and pumping of sewage, the disposal of sewage sludge, and the implementation of minor capital improvements.

The Township owns, operates and maintains the 1.10 mgd Grantham wastewater treatment plant, approximately 111 miles of gravity, force main and low-pressure sewers, over 2,807 manholes, and seven sewage pumping stations. In addition, by Agreement, the Township owns the right to 2.383 mgd of permitted capacity at the Lower Allen Township Authority wastewater treatment plant located in Fairview Township, as approximately 67% of the wastewater generated in Upper Allen Township flows to Lower Allen Township for treatment.

ASSETS

	Beginning Fund Balance	\$2,038,012.00
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REVENUES

341.000	Interest Earnings	\$60,000.00
355.050	State Aid – Non-Uniform Pension Fund	\$50,000.00
	Sewer Department approximately 13% of State funding.	
360.010	Sewer Rentals	\$4,004,571.00
	Based on current connections and projected number of new connections.	
360.019	ROC – Reservation of Capacity	\$3,821.00
360.020	Tapping Fees	\$283,893.00
	Based on projected development specific tapping fees and other new connections.	
360.030	Sewer Penalties (Delinquent Collections)	\$36,000.00
	Penalties and interest from delinquent sewer rental collections.	
364.140	Sewer Connection Inspection Fees	\$14,000.00
	Building sewer inspection fees for developer, Township or privately constructed sewer extensions, and other miscellaneous sewer connections.	
364.150	Septic System Permit Fees	\$2,000.00
	New permit and repair permit fees; work is performed by the primary Township SEO.	
364.160	OLSDS Program Administrative Fees	\$10,520.00

	Program administration fees and certified hauler registration fees.	
364.180	FOG Permit Administrative Fees	\$3,000.00
	Program administration and inspection fees.	
380.100	Miscellaneous Revenues	\$9,500.00
	Municipal rebate/refund of excavator and designer contractor fees paid to PA One Call as allowed under Section 3.1(g) of Act 287, as amended, scrap metal and any other miscellaneous revenue.	
380.200	Sewer Department Plan Review and Related Fees	\$500.00
	Total Revenues	\$4,477,805
	Total Assets	\$6,515,817

EXPENDITURES

SANITARY SEWER COLLECTION SYSTEM

Full-Time Positions	2018	2019	2020	2021	2022	2023	2024
Maintenance Chief	1	1	1	1	1	1	1
Maintenance Worker	1	0	1	1	3	3	3
Certified WWTP Operator	0	1	1	0	0	0	0

421.140	Salaries & Wages – Maintenance Chief and Assistants	\$191,767.00
	Primarily responsible for pumping station equipment service and maintenance, sewer line televising, cleaning and root cutting and general maintenance of buildings and grounds.	
421.180	Overtime Wages	\$1,000.00
421.200	Materials & Supplies	\$2,500.00
	Pumping station and sewage collection system items including marker paint, gloves, weed killer, mower maintenance items, dye, smoke test oil, etc.	
421.251	Computer Expense	\$10,000.00
	Computer software/hardware expenses, subscriptions, and IT support associated with sewer system.	
421.253	Vehicle Operation and Maintenance	\$3,750.00

	Oil, inspections, repairs, tires, etc. for collection system vehicles including 2018 Ford F350 Truck, 2011 Ford F250 Truck, 2015 Ford F450 TV truck, and 2007 Sterling Vactor/Flusher Truck.	
421.300	General Expense	\$1,250.00
	Expenses associated with gas detection equipment and calibration, nitrogen gas refills for TV truck camera equipment, regulatory agency permit fees, and sewer blockages/back-ups (e.g., contract services, chemicals).	
421.302	Recruitment and Retention	\$750.00
421.313	Professional Services – Engineering	\$3,500.00
	Continuing engineering services including SAB meetings, Chapter 94 Reports, invoice reports, periodic tapping fee updates, ROC Fee and non-residential rate calculations, sewerage facilities operations and general consultation on regulatory matters.	
421.314	Contract Services – Line Flushing/Cleaning	\$500.00
	Contracted sewer line maintenance activities to supplement Township program.	
421.315	Sanitary Sewer Infiltration and Inflow (I/I) Program	\$50,000.00
	Professional and contract services and equipment associated with ongoing comprehensive I/I program including investigative and corrective rehabilitation work; also includes expenses related to work by Township forces.	
421.316	Sanitary Sewer and Manhole Repairs, Rehabilitation Improvements	\$50,000.00
	Contractual services related to repair, rehabilitation and improvements to sanitary sewers and manholes not relative to infiltration and inflow; also includes expenses related to work by Township forces.	
421.321	Communication Expense	\$5,500.00
	Pumping station OmniSite cellular alarm monitoring services, cell phones, and Network fleet GPS.	
421.322	PA One Call	\$3,900.00
	Membership and per-call fees.	
421.360	Utilities – Pumping Stations (8)	\$37,000.00
	Electricity, fuel oil for backup generators, and water service.	

421.374	Maintenance and Repairs - Pumping Stations and Sewage Collection and Conveyance Facilities	\$73,800.00
	Planned expenses associated with required upgrades, repairs, parts and routine and preventive maintenance on pumping stations, sewage collection and conveyance facilities, including Vactor and TV truck maintenance and repairs (see accompanying breakdown). Other items include expenses, parts, and supplies related to these facilities.	
421.384	Rental of Equipment	\$250.00
421.740	Minor Repairs, Improvements and Maintenance	\$2,500.00
	Unanticipated facility repairs, improvements, equipment replacements and maintenance associated with pumping stations and sewage collection and conveyance facilities, including tree removal and maintenance and repairs to the Vactor and TV truck (under \$2,500).	
421.750	Minor Equipment and Supplies	\$2,500.00
	Unanticipated new/replacement tools, equipment, supplies, and safety equipment needs associated with pumping stations and sewage collection and conveyance facilities, and equipment and supplies associated with the Vactor and TV truck (under \$2,500).	
	Total Sanitary Sewer Collection System	\$440,467.00

SANITARY SEWER DISPOSAL SYSTEM

Full-Time Positions	2019	2020	2021	2022	2023	2024
Superintendent	1	1	1	0	0	0
Certified Lab Technician/Operator	2	2	2	1	1	1
WWTP Maintenance Worker	0	0	2	0	1	1

422.140	Salaries – Superintendent & Staff	\$67,316.00
	Staff supervisory duties, and staff responsibilities relating to operation, maintenance, trouble shooting, repairs and emergency contacts, lab testing, DEP reporting, and sludge handling and disposal at the WWTP.	

422.180	Overtime Wages	\$2,500.00
422.191	Uniform Allowance	\$5,814.00
422.200	Materials & Supplies - WWTP	\$2,500.00
	Office and cleaning supplies, gloves, masks, hand sanitizer, trash bags, etc.	
422.222	Chemicals for Sewage Treatment	\$55,000.00
	Alum, chlorine and polymers.	
422.225	Laboratory Supplies and Analysis	\$35,000.00
	Chemicals, laboratory equipment and supplies, contracted wastewater analysis, and equipment calibration.	
422.251	Computer Expense	\$15,000.00
	IT Support Agreement, website management, computer replacements, hardware and software upgrades, subscriptions/licensing, website management and IT support.	
422.253	Vehicle Operation and Maintenance	\$500.00
	Oil, inspections, repairs, tires, etc. for plant vehicles, including 2016 John Deere tractor and 2016 Chevrolet Colorado.	
422.300	General Expense	\$6,000.00
	Generally, includes Annual DEP NPDES Permit; PA Lab Accreditation Renewal; DEP Operator Certification – Chapter 302 Annual Service Fee; PA DEP Annual Storage Tank Permit; PA DLI annual pressure vessel certificate of operation; printer/copier leasing; plant flowmeter calibrations; scale calibration; and other expenses including annual SCBA fire extinguisher inspection and cylinder replacements; calibration gas; filters; and AED (defib.) batteries/pads.	
422.310	Professional Services – Accounting Software & Support	\$4,500.00
	Dallas Data and Invoice Cloud support agreement - \$2,500; other IT costs - \$2,000.	
422.313	Professional Services – Engineering	\$3,500.00
	Continuing engineering services including SAB Meetings, Chapter 94 Reports, invoice reports, annual tapping fee updates, annual update on ROC Fee and non-residential rate calculations, sewerage facilities operations and general consultation on regulatory matters.	
422.321	Communication Expense	\$5,000.00
	Plant telephone, internet service, cell telephones, and pumping station OmniSite cellular alarm monitoring service.	
422.360	Utilities	\$63,712.00

	Water, fire hydrant service, electricity, propane, and fuel oil for backup generators, and stormwater fees (\$858)	
422.374	Maintenance and Repairs - Wastewater Treatment Plant Facilities	\$66,350.00
	Planned expenses associated with required upgrades, repairs, parts, replacements, supplies and routine and preventative maintenance of WWTP equipment and structures (see accompanying breakdown). Other items include expenses, parts, and supplies related to these facilities.	
422.385	Sewage Conveyance/Treatment Rental, Lower Allen Township Authority (LATA)	\$744,748.00
	Projection based on 5-yr average of UAT's share of LATA conveyance/treatment costs (excluding direct costs) plus an estimated CPI increase and allowance for projected new connections, plus direct costs for current year (obtained from LATA). UAT's share of costs are flow proportional to total flow and received at the LATA WWTP and include an annual adjustment derived from LATA's reconciliation of previous year's conveyance/treatment costs and direct costs (facility equipment and repairs, replacements, etc.)	
422.450	Sludge Disposal	\$98,000.00
	Expenses include sludge and screenings landfill disposal, digester sludge pumping and disposal, sludge testing, permitting, and influent screen bagging cassettes.	
422.740	Minor Repairs, Improvements and Maintenance	\$2,500.00
	Unanticipated facility repairs, improvements and maintenance including equipment replacements and tree removal (under \$2,500).	
422.750	Minor Equipment and Supplies	\$1,750.00
	Unanticipated new/replacement tools furnishings, equipment, supplies and safety items (under \$2,500).	
	Total Sanitary Disposal System	\$1,179,690.00

SANITARY SEWER - ADMINISTRATION

Full-Time Positions	2018	2019	2020	2021	2022	2023	2024
Sewer Dept. Director	1	1	1	1	1	1	1

Superintendent/Asst. Director	1	1	1	0	1	1	1
Resident Services Spec., Sewer Accts.	1	1	1	1	1	1	1
Resident Services Spec., Sewer Admin.	1	1	1	1	1	1	1
Accounts Payable Specialist	1	1	1	1	1	1	1
IT Person	1	1	1	1	1	1	1
Manager	1	1	1	1	1	1	1
Assistant Manager	1	1	1	1	1	1	1
Accountant	1	1	1	1	1	1	1

423.120	Salaries - Sewer Department Director, Assistant Sewer Department Director, Resident Services Specialist - Sewer Administrative and Administrative Support Staff	\$233,440.00
	Director responsible for overall management of Sewer Department activities; Resident Services Specialists responsible for billing activities, customer service, management support, and activities which include sewer permitting and managing the onlot sewer disposal (OLSDS) and fats, oils and grease (FOG) programs.	
423.140	Salaries – Office Staff	\$121,640.00
	Staff providing management, billing and technical support.	
423.156	Health Care Insurance/Expense	\$351,120.00
	Health Care, Vision and Dental insurance are provided for all full-time employees. Also includes miscellaneous medical expenses, emergencies, inoculations.	
423.159	Contribution – Non-Uniform Pension B	\$14,363.00
423.160	Contribution – Non-Uniform Pension Fund	\$108,191.00
	Required employer Pension Fund contribution	
423.161	FICA Taxes	\$47,270.00
423.162	Unemployment Compensation	\$2,000.00
423.180	Overtime Wages	\$250.00
423.200	Materials & Supplies	\$500.00
	Ink cartridges, printheads, paper, laser invoices, and misc. office supplies, and wooden stakes (property postings).	
423.231	Gas and Oil	\$7,725.00
	All Sewer Department vehicles.	
423.251	Computer Expense	\$15,000.00

	IT support agreement, management services and website management; computer replacements, hardware and software purchases and/or upgrades.	
423.253	Vehicle Operation and Maintenance	\$500.00
	2012 Ford Focus sedan (1/4 sewer).	
423.300	General Expenses	\$41,000.00
	General obligation bond management costs, advertisement fees relative to bond issue trustee and paying agent fees, legal ads/notices (proofs-of-publication), employment ads, water shut-off, water consumption records, business invoices, printer/copier leasing, printing/copying services, General Code updates, miscellaneous recording fees, and credit card fees.	
423.302	Recruitment and Retention	\$500.00
423.305	Tapping Fee/Sewer Rental Refunds	\$200.00
	Inadvertent overpayments, double payments at settlement, erroneous water meter readings, etc.	
423.309	On Lot Sewage Disposal System (OLSDS)	\$1,250.00
	SEO services, postage, forms and copy services.	
423.310	Professional Services – Software & Support	\$15,625.00
	Invoice Cloud Support agreement, training; ESRI licensing maintenance agreement; AutoCAD Civil 3D annual subscription; and other IT costs.	
423.311	Professional Services – Auditing	\$12,000.00
	Auditing services and other financial management activities.	
423.312	Professional Services – General Engineering & GIS Services	\$12,000.00
	General Project Management (technical advice & assistance, regulatory issues, etc.); monthly meetings with GHD, telephone conv.; operations assistance; AutoCAD updates & assistance; GIS Mapping updates & data input; other services as required.	
423.313	Professional Services – Specific Engineering Projects	\$25,000.00
	Sewer hydraulic model development; interceptor/trunk sewer capacity evaluation; wastewater flow projections; NPDES permit renewal and other required professional services.	
423.314	Professional Services – Legal	\$4,500.00
	Township Solicitor; other legal fees.	

423.315	Professional Services – Inspection/Testing of Township Sewers	\$14,000.00
	Inspection/testing of Township or privately constructed sewer main extensions and building sewers, developer and other miscellaneous building sewers or connections; and annual Township contracted sewer repair work.	
423.321	Communication Expense	\$1,500.00
	Cell phone service.	
423.325	Postage	\$2,000.00
	OLSDS and FOG program correspondence and other routine postage.	
423.352	Property and Liability Insurance	\$48,410.00
423.354	Workers Compensation	\$5,715.00
423.355	CDL Drug Testing and Criminal Background Checks	\$250.00
	Federally mandated drug testing for all employees with Commercial Drivers Licenses and PA State Police criminal background checks.	
423.432	Printing of Sewer Bills	\$12,000.00
	Outsourced sewer billing fees (\$2,810 per quarter).	
423.470	Training and Licensing - Staff	\$7,000.00
	Funding for professional licensing and memberships and for staff training, seminars, workshops and job-related professional development courses, and CDL licensing.	
423.483	Debt Service – Series of 2012 (2017)	\$430,000.00
	20-year debt service in the amount of \$8,839,223 for projects that include LATA and Grantham WWTP BNR Upgrades; Grantham WWTP Administration Building and Garage; and a portion of Spring Run interceptor sewer improvements project.	
423.484	Debt Service – Series of 2017 Interest	\$102,475.00
423.485	Debt Service Principal – Series of 2021	\$885,000.00
423.492	Debt Service Interest – Series of 2021	\$34,575.00
423.500	Delinquent Collection Costs	\$1,500.00
	Filing and removal of liens; collection costs.	
423.745	Small Equipment Service and Repair	\$500.00
	Unanticipated department equipment service and repair, including water meters.	
423.750	Minor Equipment and Supplies/Office Furniture	\$1,250.00
	Unanticipated department equipment and supplies.	
486.100	Self Insurance – Property Damages	\$2,500.00

	Property damage reimbursements, and plumber and related costs due to sanitary sewer blockages and backups.	
	Total Sewer Administration Expenditures	\$2,562,750

TRANSFERS TO OTHER FUNDS

492.090	Transfer to Sewer Revenue Reserve	\$800,000.00
	Total Transfers to Other Funds	\$800,000.00
	Total Expenditures	\$4,982,906.00
	Ending Fund Balance	\$1,532,911.00

UPPER ALLEN TOWNSHIP

2024
SEWER RESERVE FUND (09)

PURPOSE: The Sewer Reserve Fund was established to fund capital improvements related to Upper Allen Township's Grantham wastewater treatment plant, seven (7) pumping stations and collection system. The reserve fund may also fund the Township's share of major capital improvements to Lower Allen Township Authority's wastewater collection and treatment facilities.

ASSETS

	Cash on Hand	\$1,953,532.00
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REVENUES

341.000	Interest	\$58,000.00
380.200	Special Sewer District Revenue	\$42,852.00
	Total Revenues	\$100,852.00

TRANSFERS FROM OTHER FUNDS

390.050	Transfer from Sewer Operating Fund	\$800,000.00
	Total Transfers from Other Funds	\$800,000.00

PROCEEDS OF ASSET DISPOSITIONS

391.100	Sales of Fixed Assets	\$1,000.00
	Total Assets, Revenues, and Transfers from Other Funds	\$2,855,384.00

EXPENDITURES

429.754	Lisburn Trunk Sewer Improvements (3,060 l.f.)	\$953,567.00
429.765	Capital Expenditure – Identified High Priority Sanitary Sewer Line Replacements	\$200,000.00
	Total estimated cost: \$200,000.00 Annual allocation for replacement of leaking and defective sewer lines.	
429.771	Capital Expenditure - Televising Truck Mechanical Equipment and Operating System Upgrade/Replacement	\$202,414

429.774	Capital Expenditure – Manhole Frame & Cover Raising/Replacement	\$150,000.00
	Total estimated cost: \$150,000; raising/replacing manhole frames and covers in connection with Road Improvement Project.	
429.793	Capital Expenditures - Grantham WWTP New Sludge Dewatering Press, Conveyors, Polymer System, and Sludge Pumps	\$20,000.00
	Total estimated cost over multiple budget years- \$1,262,330; \$789,500 for equipment; \$395,000 for installation; \$41,000 for preliminary/final design; \$3,250 for permitting. \$19,980 for construction administration, \$8,700 for Construction Observ., \$4,500 for project closeout and record drawings.	
429.796	Capital Expenditure - Grantham WWTP Digester Blowers, Air compressor, Utility Water System, Roofing System Replacement, Sludge Bin Floor Plating, Building Structural Modifications.	\$464,691.00
	Total estimated cost over multiple budget years \$1,548,970; \$1,315,700 for demo/equip./installation; \$96,600 for preliminary/final design; \$3,250 for permitting; \$15,000 for bidding/award; \$46,620 for construction administration; \$41,000 for shop drawing review; \$20,300 for construction observ., \$10,500 for project closeout and record drawings.	
	Total Expenditures	\$1,990,672.00
	Ending Fund Balance	\$864,712.00

UPPER ALLEN TOWNSHIP

2024
CAPITAL RESERVE FUND (30)

PURPOSE: The Capital Reserve Fund was established by ordinance for the purposes of purchasing land for municipal uses and construction of additions to municipal buildings and the purchase and/or replacement of equipment, machinery or motor vehicles.

ASSETS

	Beginning Fund Balance	\$ 5,824,803
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REVENUES

341.000	Interest Earnings	\$ 110,000.00
354.030	Greenlight Go	\$ 639,334.00
380.009	Miscellaneous Revenue	\$ 2,500.00
391.100	Sale of Fixed Assets	\$ 25,000.00
	2017 Ferris Mower, 2008 Ford Ranger, 2010 landscape trailer, and 1997 bucket truck	
392.000	Transfer from General Fund	\$ 750,000.00
	Total Revenues	\$ 1,526,834.00
	Total Assets and Revenues	\$ 7,351,637

EXPENDITURES

400.700	Administrative Furniture and Equipment	\$ 202,055.00
	Video Recording/broadcasting system for Township Meeting Room and new ERP financial software	
410.700	Police Vehicles & Equipment	\$ 31,500.00
	New Door for EOC, Electric Bikes (2), Truth Verification System	
410.715	Police Radios	\$ 137,829.00
	27 portable radios, 13 mobile radios and accessories	
414.700	Community Development	\$ 17,000.00
	ArcGIS Online Implementation	
430.700	Public Works – Vehicles and Equipment	\$ 45,000.00
	Used 65ft Bucket Truck to Replace current 1997 bucket truck. Split use with Parks	

430.720	Equipment & Improvements	\$ 86,000.00
	Hot Asphalt Recycler Trailer \$55,000, Quarry Gate \$2,000, Concrete Loading Pad \$15,000, Replacement Leaf/Chipper Box \$8,000, Milling Head \$16,000	
439.751	Traffic Signal Upgrade	\$ 799,168.00
454.700	Parks & Rec Equipment and Playgrounds	\$ 114,500.00
	Toro 3200 replace Ferris - \$27,500 Ford Maverick replace 2008 yellow ranger - \$27,500 F-350 w/ Plow - \$52,500 Landscape trailer replace 2010 landscape trailer - \$7,000.	
454.701	Park and Rec Development	\$ 137,500.00

TRANSFER TO OTHER FUNDS

492.320	Transfer to Fire Operating	\$ 122,171.00
492.390	Transfer to Facilities Improvement	\$ 250,000.00
	Total Transfer to Other Funds	\$ 372,171.00
	Total Expenditures	\$ 1,942,723.00
	Ending Fund Balance	\$ 5,408,914

UPPER ALLEN TOWNSHIP

2024 PERMANENT
IMPROVEMENT FUND (31)

PURPOSE: The Permanent Improvement Fund was established in 2015 to provide dedicated funding for road improvements. A real estate tax of 0.6 mills is assessed to all property owners within the Township to support this fund.

ASSETS

	Beginning Fund Balance	\$ 695,114.00
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REVENUES

301.100	Real Estate Permanent Improvement – Current Year	\$ 1,389,483.00
301.200	Real Estate Permanent Improvement – Prior Years	\$ 22,500.00
341.100	Interest Earnings	\$ 18,250.00
	Total Revenues	\$ 1,430,233.00
	Total Assets and Revenues	\$ 2,125,347.00

EXPENDITURES

435.100	ADA Ramps	\$ 85,000.00
439.645	Crack Sealing	\$ 65,000.00
439.650	Road Improvements	\$ 800,000.00
	Roadway improvement activities in accordance with the Township's Roadway Management Plan	
439.668	Engineering Costs 2024	\$ 135,000.00
470.100	Miscellaneous Expenses	\$ 1,000.00
470.200	Traffic Signal Repair	\$ 20,000.00
	Total Expenditures	\$ 1,106,000.00
	Ending Fund Balance	\$ 1,019,347.00

UPPER ALLEN TOWNSHIP

2024 FIRE OPERATING FUND (32)

PURPOSE: The First-Class Township Code permits municipal contributions for funding a volunteer fire department. The Township budgets monies for general operations, insurance coverage, Workers Compensation Insurance and provides funding for capital equipment purchases via The Fire Equipment Escrow Fund. The Fire Operating Fund was established by ordinance for deposit of the Township's annual fire tax, and to support the operation of the Township's volunteer Fire Company.

The Township also provides administrative support services including the use of office facilities and equipment.

ASSETS

	Beginning Fund Balance	\$ 357,685.00
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REVENUES

301.100	Real Estate Fire Tax – Current Year	\$ 926,322.00
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	2019	2020	2021	2022	2023	2024
Taxable Assessment	\$2,066,331,400	\$2,117,974,600	\$2,148,810,300	\$2,227,416,600	\$2,288,934,300	\$2,363,066,271

	2019	2020	2021	2022	2023	2024
Tax Rate	.3	.3	.35	.4	.4	.4
Duplicate Value	\$619,899	\$635,392	\$752,084	\$890,967	\$915,573	\$945,227

301.200	Real Estate Fire Tax – Prior Years	\$ 12,500.00
341.100	Interest	\$ 19,200.00
355.050	State Aid Mun Pension Fund	\$ 5,828.00
361.324	Fire Inspection Fees	\$ 20,000.00
380.175	Loan Repayment	\$ 25,000.00
392.300	Transfer from Capital Reserves.	\$ 122,171.00
	Total Revenues	\$ 1,131,021.00
	Total Assets and Revenues	\$ 1,488,706.00

EXPENDITURES

411.140	Salary – Staff	\$ 57,745.00
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411.156	Health & Life Insurance	\$ 38,761.00
411.159	Contribution – Non-Uniform Pension Part B	\$ 5,154.00
411.161	FICA	\$ 4,417.00
411.162	Unemployment Compensation	\$ 250.00
411.200	Materials and Supplies	\$ 500.00
411.231	Gas & Oil	\$ 17,500.00
411.321	Communication Expense	\$ 600.00
411.350	Insurance	\$ 29,083.00
411.354	Worker's Compensation	\$ 46,786.00
411.355	Worker's Compensation – Office	\$ 212.00
411.470	Staff Training	\$ 750.00
411.510	Fire Department Retention Program	\$ 7,500.00
411.547	Vehicle Maintenance & Testing	\$ 50,000.00
411.650	Debt Service 2017 – Principal	\$ 90,000.00
411.652	Debt Service 2017 – Interest	\$ 64,983.00
411.715	Fire Radios	\$ 197,300.00
450.100	VFSAP Account	\$ 76,502.00
470.040	Miscellaneous Expense	\$ 750.00
	Commission paid to Cumberland County Court House for collection of old tax bills.	
470.045	Miscellaneous Refunds	\$ 500.00
470.050	Building Expense	\$ 5,000.00
490.010	Transfer to Fire Escrow Fund	\$ 410,000.00
	Total Expenditures	\$ 1,104,293.00
	Ending Fund Balance	\$ 384,413.00

UPPER ALLEN TOWNSHIP

2024 FIRE EQUIPMENT ESCROW FUND (33)

PURPOSE: The First Class Township Code permits municipal contributions for funding a volunteer fire department by providing funds for the purchase of vehicles and equipment for the Upper Allen Fire Department via The Fire Equipment Escrow Fund. Revenues are transferred from the Fire Company Operating Fund to the Fire Equipment Escrow Fund on an annual basis.

The Township also provides administrative support services including the use of office facilities and equipment.

ASSETS

	Beginning Fund Balance	\$ 1,394,219.00
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REVENUES

341.000	Interest Earnings	\$ 9,600.00
392.100	Transfer from Fire Operating Fund	\$ 410,000.00
	Total Revenues	\$ 419,600.00
	Total Assets and Revenues	\$ 1,813,819.00

EXPENDITURES

411.730	Building Improvement	\$ 200,000.00
	Share of Rebreather Equipment Replacement	
411.740	Fire Equipment	\$ 60,000.00
	Purchase and outfitting of 2024 Chevrolet Tahoe to Replace Current Assistant Chief Vehicle	
	Total Expenditures	\$ 260,000.00
	Ending Fund Balance	\$ 1,553,819.00

UPPER ALLEN TOWNSHIP

2024
LIQUID FUELS TAX FUND (35)

PURPOSE: The Pennsylvania Department of Transportation provides funding for municipal road maintenance and construction projects through Act 655, known as the Liquid Fuels Tax. Allocations to municipalities are based upon 20% of the 11.5-cents of the Liquid Fuels Taxes receipts, 20% of the 35 mills of the Oil Franchise Tax, Section 9511C of the Vehicle Code and \$5,000,000 (Act 68-1980) under Section 9301 of the Vehicle Code.

The funding for municipalities, which is based upon 50% road mileage and 50% census population figures, must be placed in a separate account. The account is audited by the Auditor General's Office and the Township must submit an annual "Actual Use Report of State Funds" form by January 31st.

Permitted uses of the funds include the following:

1. Maintenance and construction of public roads, streets, and bridges.
2. Purchase, maintenance, repair and operation of street and traffic signs, traffic signals and street lights.
3. Snow removal costs, including salt.

The Township must receive approval from the District Office prior to beginning road construction and rebuilding projects.

ASSETS

	Beginning Fund Balance	\$ 486,952.00
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REVENUES

341.00	Interest Earnings	\$ 14,400.00
354.020	Turn-Back Maintenance Payment (Act 323)	\$ 2,360.00
354.030	Liquid Fuels Allocation (Act 655)	\$ 665,946.00
	This amount is based on approximately 80.93 miles and population of 23,183 according to PennDOT records and the latest U.S. Census figures for the year 2020.	
	Total Revenues	\$ 682,706.00

	Total Assets and Revenues	\$ 1,169,658.00
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EXPENDITURES

	Highway Maintenance	
432.000	Highway Maintenance – Snow and Ice Removal	\$ 75,000.00
	Projected snow and ice removal costs for salt/anti-skid materials and equipment rentals.	
433.000	Highways – Street Signs	\$ 3,500.00
433.101	Highways - Electric Service	\$ 8,500.00
433.110	Highways – Line Painting	\$ 10,000.00
434.000	Intersection Lighting	\$ 1,350.00
	Electric service for streetlights servicing state highway intersections in the Township.	
	Total Highway Maintenance	\$ 98,350.00

	Highway Construction and Rebuilding	
439.000	Highway Construction & Rebuilding – Streets and Roads.	\$ 550,000.00
	Roadway improvement activities in accordance with the Township's Roadway management plan	
439.150	Guide Rail Repair	\$ 10,000.00
	Total Highway Construction and Rebuilding	\$ 560,000.00
	Total Highway Expenditures	\$ 658,350.00
	Ending Fund Balance	\$ 511,308.00

UPPER ALLEN TOWNSHIP

2024
FACILITIES IMPROVEMENT
FUND (37)

PURPOSE: This fund was created to help support the Township Long-Range Facilities Plan that was developed in 2022. The Long-Range Facilities Plan advises and helps with strategic planning when it comes to ongoing maintenance and replacements of components of the Township's facility inventory.

ASSETS

	Beginning Fund Balance	\$ 626,328
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REVENUES

341.00	Interest Earnings	\$ 5,250.00
392.300	Transfer from Capital Reserve	\$ 250,000.00
	Total Revenues	\$ 255,250.00
	Total Assets and Revenues	\$ 881,578.00

EXPENDITURES

	Municipal Buildings	
409.373	HVAC Upgrades to Municipal Building	\$ 750,000.00
	As recommended by the Long-Range Facilities Plan	
439.660	Engineering Costs	\$ 60,000.00
	Total Municipal Buildings Expenditures	\$ 810,000.00
	Ending Fund Balance	\$ 71,578.00

UPPER ALLEN TOWNSHIP

2024
PARK IMPROVEMENT FUND
(38)

PURPOSE: The Park Improvement Fund is to fund capital improvements and maintenance of capital assets in Township-owned parks.

ASSETS

	Beginning Fund Balance	\$24,316.00
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REVENUES

301.100	Real Estate Taxes Park & Rec	\$463,161
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	2019	2020	2021	2022	2023	2024
Taxable Assessment	\$2,066,331,400	\$2,117,974,600	\$2,148,810,300	\$2,227,416,600	\$2,288,934,300	\$2,363,066,271

	2019	2020	2021	2022	2023	2024
Tax Rate	.1	.1	.1	.1	0.1	.2
Duplicate Value	\$206,633	\$211,797	\$214,881	\$222,742	\$228,893	\$472,613

301.200	Real Estate Taxes Park & Rec PR Year	\$4,192.00
341.000	Interest Earnings	\$5,000.00
370.050	Donations/Grants Dog Park	\$500.00
370.060	Grants	\$450,000.00
	Total Revenues	\$459,692.00
	Total Assets and Revenues	\$922,853.00

EXPENDITURES

400.300	General Expense	\$150.00
454.313	Engineering	\$10,000.00
454.710	Playground Equipment	\$45,000.00
	Located in Grantham Park	
454.720	Fencing	\$10,000.00
454.722	Story Walk	\$15,000

454.726	Baseball Field/Basketball Court Improvements	\$10,000.00
454.728	Water Fountain Upgrades	\$25,000.00
454.730	Pavement Repair/Path Extension	\$480,000.00
	Generations Trail Project \$450,000; Seal Coat Winding Hill North Parking Lot \$30,000	
454.735	Benches	\$15,000.00
454.745	Park Trees	\$10,000.00
	Yearly replacement schedule	
	Transfer to Park Escrow Fund	\$285,000
	Total Expenditures	\$905,150.00
	Ending Fund Balance	\$17,703.00

UPPER ALLEN TOWNSHIP

2024
PARK & RECREATION
DEVELOPMENT FUND (39)

PURPOSE: The Park and Recreation Development Fund is authorized by Section 503(11) of the Municipalities Planning Code and established by the Upper Allen Township Subdivision and Land Development Ordinance (Section 220-34) to act as a repository for funds contributed by developers for the future development of parks and recreation facilities.

The guidelines for use of funds as provided in the Municipalities Planning Code are as follows:

(11) Provisions requiring the public dedication of land suitable for the use intended; and, upon agreement with the applicant or developer, the construction of recreational facilities, the payment of fees in lieu thereof, the private reservation of the land, or a combination, for park or recreation purposes as a condition precedent to final plan approval, provided that:

(iii) The land or fees, or combination thereof, are to be used only for the purpose of providing park or recreational facilities accessible to the development.

(iv) The governing body has a formally adopted recreation plan, and the park and recreational facilities are in accordance with definite principles and standards contained in the subdivision and land development ordinance.

(v) The amount and location of land to be dedicated or the fees to be paid shall bear a reasonable relationship to the use of the park and recreational facilities by future inhabitants of the development or subdivision.

(vi) A fee authorized under this subsection shall, upon its receipt by a municipality, be deposited in an interest-bearing account, clearly identifying the specific recreation facilities for which the fee was received. Interest earned on such accounts shall become funds of that account. Funds from such accounts shall be expended only in properly allocable portions of the cost incurred to construct the specific recreation facilities for which the funds were collected.

(vii) Upon request of any person who paid any fee under this subsection, the municipality shall refund such fee, plus interest accumulated thereon from the date of payment, if the municipality had failed to utilize the fee paid for the purposes set forth in this section within three years from the date such fee was paid.

The fund is not intended to finance routine and necessary maintenance and upkeep of the Township's recreational areas.

ASSETS

	Beginning Fund Balance	\$214,488.00
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REVENUES

341.000	Interest Earnings	\$5,500.00
367.000	Recreation Land Fees	\$45,000.00
	Total Revenues	\$50,500.00
	Total Assets and Revenues	\$264,988.00

EXPENDITURES

	Total Expenditures	\$ -
	Ending Fund Balance	\$ \$264,988.00

UPPER ALLEN TOWNSHIP

2024
PARK MAINTENANCE
ESCROW FUND (53)

PURPOSE: The park maintenance escrow fund provides funding for reoccurring maintenance and the replacement of park assets and amenities.

ASSETS

	Beginning Fund Balance	\$ 250,000.000
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REVENUES

341.00	Interest Earnings	\$ 4,250.00
392.380	Transfer from Park Improvement	\$ 285,000.00
	Total Revenues	\$ 289,250.00
	Total Assets and Revenues	\$ 539,250.00

EXPENDITURES

	Total Expenditures	\$ -
	Ending Fund Balance	\$ 539,250.00