

Doylestown Township Budget Work Session Notes
Joint Meeting of Board of Supervisors & Ways and Means Committee
April 6, 2021 - 5PM

Members of the Board of Supervisors in attendance included: Barbara N. Lyons, Chairman; Ryan Manion, Vice Chairman with Supervisors Jennifer V. Herring, Nancy Santacecilia and Dan Wood.

Members of the Ways and Means Committee in attendance included: Brenda Bray, Chairman; Bob Salanik, Vice Chairman; with members Joe Delikat, Colleen Mullin, Joe Volk, and Mike Paulosky

Township staff in attendance included: Stephanie J. Mason, Township Manager; Ken Wallace, Finance Director; Ed Ebenbach, Budget Analyst, Chief Dean Logan, Lt. Chuck Ziegler, Karen Sweeney, Parks and Recreation Director, Sinclair Salisbury, Director of Code Enforcement and Aaron Walizer, Special Projects Coordinator.

Welcome - Ms. Lyons welcomed everyone to the meeting.

2020 Preliminary Final Results - Mr. Wallace presented the 2020 preliminary final results. (see attached documents) He noted a positive variance for expenditures and a slight negative dip in revenues. He also pointed out various reasons, such as delayed hiring, benefits, and tax revenue, that we ended up with an overall positive variance. Mr. Wallace pointed out the Park and Recreation variance to budget was negative due to COVID. He went on to present the revenue, expense and fund balance results. He stated overall the Township is in good financial condition and noted the audit has started.

Impact of 2020 Results on 2021-2025 Plan - Mr. Ebenbach presented the impact of 2020 results on the 2021 – 2025 plan. He went on to explain that most of the impact of the 2020 results was anticipated in the forecast that was included for 2020 as part of the 2021 cycle. He stated the actual results were more positive than the forecast by approximately \$450K, and that result improved the five-year outlook by a like amount. He stated the revenue improvements and spending reductions positively affected the general fund. Regarding EIT, he noted that it did far better than had been feared in 2020 and may again in 2021. June would be a better time to make predictions, but he estimated that it may be flat or increase slightly, instead of declining as previously forecast. He went on to discuss estimating the ability to apply a staff vacancy factor, currently at 0. Ms. Lyons asked whether turnover and retirement is included (see attached). Mr. Wallace stated the data is based on base salary alone. Mr. Ebenbach went on to present a review of major 2021 assumptions including EIT, filled open staff positions, pension MMO payments, the proposed park/recreation and community center, road and bridge maintenance, and the real estate tax plan. Ms. Lyons noted the line item for the proposed park/recreation and community center only includes an estimate for construction at \$5m +/- and not all the costs associated with such a project. She suggested the number needs to be updated to \$7.5m +/-.

2021 Roads Program - Mr. Tomko presented a status update for the road program (see attached). He reviewed road work completed throughout the Township since 2017 including the work completed and future work for the Pebble Ridge/ Woodridge utility and road program project. He noted the 2021 plan includes paving and curbing. Ms. Santacecilia confirmed all the work discussed was planned and budgeted. He went on to review the budget versus actual spending and noted that based on the need he hopes to complete paving for other neighborhoods in addition to the current project.

Ms. Lyons inquired how the DTMA and BCWSA reimbursement was determined. Mr. Tomko explained it was a percentage based on road width. Ms. Lyons addressed the email from residents of the Pebble Hill neighborhood concerning their roads and when that area will be able to be included in the budget process. Mr. Tomko explained he is working with the Township engineer to build a 5-year plan and analyzing road conditions that require improvements. He explained they will evaluate all roads, determine the level of repair, determine the cost and maintenance, prioritize, and report back to the Board of Supervisors. Ms. Santacecilia inquired on how throughways which are heavily travelled would be prioritized over neighborhoods. Mr. Tomko stated many pieces would be taken in account for the analysis.

Ms. Mason noted to the Board that the latest issue of PSATS News magazine contains informative information regarding road maintenance. Ms. Herring inquired if there is a list for road repairs. Mr. Tomko stated he would like to present a draft plan to the board for consideration. Resident, Barbara Sperry, inquired if storm water runoff would be considered in the road repair costs in Pebble Woods. Mr. Tomko agreed it will be considered as well as possible improvements. Mr. Wood raised the concern of future sewer work to be considered in the plan as well.

2022 Budget Planning - Ms. Mason reviewed the schedule of events (see attached). She Identified items for discussion at the June 15th Budget Workshop including EIT results/forecast, American Rescue Plan funding, proposed park/recreation community center project status, road maintenance plan, 2022 Police contract negotiations, staffing, vacancy factor, pension MMO cost coverage, PAC, and Ways & Means initiative updates. She also noted other topics of interest should be submitted by Board of Supervisors.

Ms. Mason stated a resident commented on the meeting, stated she was disappointed sewers are not available and paving would be put ahead of roads that need attention.

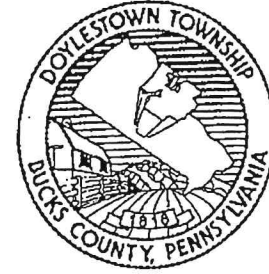
Ms. Herring inquired when the budgeting software would be available. Mr. Wallace stated a recommendation would be presented to the Board in May.

Adjournment - Ms. Lyons adjourned the Budget Work Session at 6:15 pm.

Respectfully submitted,


Stephanie J. Mason
Township Secretary

MEMORANDUM



TO: Board of Supervisors
CC: Ways & Means Committee
Stephanie Mason, Township Manager
Ken Wallace, Director of Finance
Dave Tomko, Director of Operations

FROM: Ed Ebenbach, Budget Analyst

DATE: April 1, 2021

RE: 2020 Financial Results – Executive Summary

The 2020 Financial Results have been turned over to the Auditors, whose review is now underway, with the results expected in the next few months. The details of those unaudited results are shown in the attached package, but the highlights are presented in this Executive Summary.

The overall results were positive despite the pressures brought on by the Covid pandemic. The key results were:

(\$ in thousands)

Item	Variance to Budget	Variance to 2021 Plan
Operations Net Income:	\$677.4K	\$414.7K
Net Capital Spending:	\$636.2K	-\$20.3K
Overall Results:	\$1,313.6K	\$454.4K

The details describing these results are contained in the attached package, but for Operations are comprised of the following main elements:

(\$ in thousands)

Item	Variance to Budget	Variance to 2021 Plan
Wages Spending:	\$455.3	\$160.0
Building Permits Revenue:	\$295.4	\$24.7
Snow-Ice Spending:	\$68.4	\$88.8
Fringes (Medical, FICA, Wk. Comp):	\$60.8	\$31.9
Real Estate Taxes Revenue:	\$26.2	\$12.2
EIT and LST Revenue:	-\$76.9	\$138.3
Park & Rec Programs/Summer Concerts:	-\$90.8	-\$5.7
Engineering Spending:	-\$113.2	-\$45.2
All Other:	\$52.2	\$9.7

The details for Capital Spending are contained in the attached package but are the result mostly of projects deferred to 2021, offset by somewhat higher spending on the Pebble Ridge – Woodridge project.

I hope that this summary is helpful and look forward to our discussions on April 6.

DOYLESTOWN TOWNSHIP
FULL YEAR REVENUE - Data as of December 31, 2020

March 30, 2021

UNAUDITED

Description	2020			Budget	Over/(Under) Budget	Comments:	Oct. 2020 Fest	B/(W)
	2019 Actuals	% Compl	2020 Actuals					
Regular								
Earned Income Tax	\$4,329,839	100.0%	\$4,380,122	99.2%	\$50,283		\$4,262,405	\$117,717
RE Tax - GF, P&R, Debt Svc	\$2,525,967	100.0%	\$2,777,175	101.0%	\$251,208	Ended at \$50K above 2019; \$37K below budget (-0.8%)	\$2,768,587	\$8,589
State Contributions	\$1,004,909	100.0%	\$977,759	99.7%	\$27,150		\$977,759	\$0
LST Tax	\$619,470	100.0%	\$590,564	93.7%	\$28,906		\$570,000	\$20,564
Real Estate Transfer Tax	\$801,865	100.0%	\$660,375	96.4%	\$141,490	Ended \$20K below 2019; \$40K below budget (-6.3%)	\$630,000	\$30,375
TV Franchise Fees	\$400,430	100.0%	\$389,508	98.1%	\$10,922		\$384,000	\$5,508
Bldg Permits, Planning & Zoning	\$546,540	100.0%	\$846,882	153.6%	\$299,342		\$822,212	\$24,670
Parks & Recreation programs	\$197,040	100.1%	\$102,446	52.0%	\$94,594		\$100,367	\$2,058
Golf Outing	\$37,641	100.0%	\$33,595	96.0%	\$4,046		\$33,595	\$0
Summer Concerts	\$64,566	100.0%	\$8,425	14.0%	\$56,141		\$18,425	(\$10,000)
Interest	\$172,363	100.0%	\$64,637	65.5%	\$107,726	Deferred Twp donation to 2021	\$63,180	\$1,457
Police Services	\$80,207	100.0%	\$65,060	84.4%	\$15,147		\$62,050	\$3,010
Donations/Contributions/Fees for:								
Kids Castle	\$7,920	100.0%	\$2,215	44.3%	\$5,705		\$2,400	(\$185)
Sensory Trail (05)	\$0		\$0		\$0		\$0	\$0
Parks Other (05)	\$0		\$0	0.0%	\$500		\$2,500	(\$2,500)
Bike & Hike (27)	\$0		\$0		\$0		\$500	\$0
Capital Reserve Projects (31)	\$0		\$0		\$0		\$0	\$0
Offsite (21)	\$16,600	100.0%	\$23,041	230.4%	\$6,441		\$20,852	\$2,189
All Other	\$0		\$0		\$0		\$0	\$0
All Other	\$1,077,415	299.5%	\$158,374	92.1%	\$919,041		\$174,791	(\$16,417)
Passthrough								
Regular Subtotal	\$11,882,671	106.4%	\$11,080,679	100.2%	\$801,992		\$10,893,643	\$187,036
RE Tax - Ambulance Corps	\$102,404	100.0%	\$102,987	99.7%	\$583		\$0	\$0
RE Tax - Fire Companies	\$341,347	100.0%	\$343,291	99.7%	\$1,944		\$102,858	\$130
RE Tax - Roads & Bridges	\$409,616	99.7%	\$411,949	99.9%	\$2,333		\$342,228	\$1,065
Fire Relief	\$155,284	100.0%	\$155,246	100.0%	\$38		\$409,580	\$2,369
Revenue from DTMA	\$1,002,154	100.0%	\$1,013,999	96.6%	\$11,845	Authority reimbursement reduction to reflect reduced Water wages spending	\$155,246	\$0
Passthrough Subtotal	\$2,010,805	99.9%	\$2,027,473	98.1%	\$16,668		\$1,050,214	(\$36,215)
OPERATIONS REVENUE TOTAL	\$13,893,476	105.4%	\$13,108,151	99.9%	\$785,325		\$12,060,123	(\$32,651)
Grants/Capital Revenue								
Kids Castle	\$200,000		\$0		\$200,000		\$0	\$0
Parks & Rec (05)	\$0		\$0	0.0%	\$7,500	Revenue receipt deferred to 2021	\$7,500	(\$7,500)
Bike & Hike (27)	\$0		\$0		\$0		\$0	\$0
Offsite (21)	\$0		\$0	0.0%	\$30,000	Revenue receipt deferred to 2021	\$23,228	(\$23,228)
Capital Fund Raising (23)	\$0		\$0		\$0		\$0	\$0
Capital Reserve (31)	\$80,084	100.0%	\$0	0.0%	\$80,084	GLG, ARLE Swamp/Easton + RIFFB Revenue receipt deferred to 2021	\$78,200	(\$1,884)
Term Loan Proceeds (31)	\$0		\$0		\$0		\$0	\$0
All Other	\$25,000		\$0	0.0%	\$25,000		\$0	\$0
CAPITAL REVENUE TOTAL	\$305,084	381.0%	\$0	0.0%	\$305,084		\$108,928	(\$108,928)
BUILDING PROJECT REVENUE TOTAL	\$0		\$1,592,996		\$1,592,996		\$1,592,996	\$0
PEBBLE RIDGE PROJECT	\$2,499,844	111.2%	\$1,786,002		\$713,842		\$1,400,581	\$385,422
Capital Lease Issuance	\$199,126	100.0%	\$0	0.0%	\$199,126	Purchased vehicle instead of leasing	\$0	\$0
GRAND TOTAL	\$16,896,529	107.6%	\$16,487,150	120.9%	\$409,379		\$16,056,271	\$430,878

March 30, 2021

DOYLESTOWN TOWNSHIP
POLICE - FULL YEAR OPERATIONS EXPENSE - Data as of December 31, 2020

UNAUDITED

Description	2019 Actuals		2020 Actuals		Budget	(Higher)/Lower	Comments:
	Compl	%	Compl	%			
Wages - Uniformed	\$2,164,350	99.9%	\$2,200,270	92.6%	\$2,375,170	\$174,900	Staff shortages - replacement hiring delayed
Wages - Non-uniformed	\$101,376	101.8%	\$100,471	88.1%	\$114,093	\$13,623	
Supplies	\$36,152	100.0%	\$31,406	73.3%	\$42,867	\$11,461	
Uniforms	\$21,968	100.0%	\$14,462	62.0%	\$23,341	\$8,878	
Telephone	\$13,999	100.0%	\$13,553	82.1%	\$16,500	\$2,947	
Gasoline	\$38,380	100.0%	\$26,768	66.6%	\$40,196	\$13,428	
Printing	\$473	100.0%	\$422	84.5%	\$500	\$78	
Repair Equip	\$36,789	100.0%	\$37,620	87.7%	\$42,898	\$5,278	
Repair vehicles	\$44,105	100.0%	\$17,591	47.4%	\$37,100	\$19,509	
Training	\$20,228	100.0%	\$2,312	9.7%	\$23,850	\$21,538	
Other	\$1,678	100.0%	\$1,583	88.9%	\$1,781	\$198	
Total	\$2,479,498	100.0%	\$2,446,458	90.0%	\$2,718,295	\$271,837	Light in all areas

Oct. 2020 Fcst	B/(W)
\$2,244,672	\$44,402
\$104,586	\$4,115
\$37,550	\$6,144
\$12,500	(\$1,962)
\$16,500	\$2,947
\$30,000	\$3,232
\$500	\$78
\$42,898	\$5,278
\$30,723	\$13,132
\$9,078	\$6,766
\$1,781	\$198
\$2,530,788	\$84,331

March 30, 2021

DOYLESTOWN TOWNSHIP

UNAUDITED

PUBLIC WORKS - FULL YEAR OPERATIONS EXPENSE - Data as of December 31, 2020

Description	2019 Actuals		2020 Actuals		Budget	(Higher)/Lower	Comments:
	Amount	% Compli	Amount	% Compli			
Wages	\$511,659	100.0%	\$398,713	69.2%	\$576,347	\$177,634	Staff shortages (\$60K), light snow-ice OT
Road Supplies	\$86,978	100.0%	\$25,231	25.6%	\$98,500	\$73,269	Snow/Ice supplies
Stormwater Supplies	\$80,572	100.0%	\$67,024	91.1%	\$73,550	\$6,526	
Septage Expense	\$666	100.0%	\$0	0.0%	\$2,400	\$2,400	
Gasoline	\$6,231	100.0%	\$4,346	66.6%	\$6,526	\$2,180	
Diesel	\$14,095	100.0%	\$7,846	49.7%	\$15,800	\$7,954	
Electricity	\$36,180	100.0%	\$39,393	107.2%	\$36,763	(\$2,630)	
Uniforms	\$8,861	100.0%	\$6,795	68.0%	\$10,000	\$3,205	
Equipment Maintenance	\$20,512	100.0%	\$22,555	108.2%	\$20,850	(\$1,705)	
Traffic Repairs	\$173,883	100.0%	\$206,712	144.6%	\$143,000	(\$63,712)	Line painting
Contracted Services	\$76,981	100.0%	\$74,751	66.3%	\$112,700	\$37,949	Snow removal
Training	\$880	100.0%	\$245	24.5%	\$1,000	\$755	
Right-of-Way Purchases	\$0		\$0		\$0	\$0	
Other	\$0		(\$715)	-47.7%	\$1,500	\$2,215	
Total	\$1,017,500	100.0%	\$852,897	77.6%	\$1,098,936	\$246,039	

Oct. 2020 Fcast	E/(W)
\$439,763	\$41,050
\$82,300	\$67,069
\$69,200	\$2,176
\$0	\$0
\$4,281	(\$65)
\$8,012	\$166
\$36,365	(\$3,028)
\$10,650	\$3,205
\$220,455	\$13,743
\$89,800	\$15,049
\$400	\$155
\$0	\$0
\$1,500	\$2,215
\$982,725	\$129,829

March 30, 2021

DOYLESTOWN TOWNSHIP
 CODE - FULL YEAR OPERATIONS EXPENSE - Data as of December 31, 2020

UNAUDITED

Description	2019		2020		Budget	(Higher)/Lower	Comments:
	Actuals	% Compl	Actuals	% Compl			
Wages	\$214,227	100.0%	\$213,772	103.0%	\$207,481	(\$6,291)	
Supplies	\$11,071	100.0%	\$12,352	88.2%	\$14,000	\$1,648	
Uniforms	\$2,315	100.0%	\$2,364	94.6%	\$2,500	\$136	
Vehicle Expense	\$743	100.0%	\$1,139	45.6%	\$2,500	\$1,361	
Gasoline	\$1,746	100.0%	\$1,218	60.9%	\$2,000	\$782	
Telephone	\$3,756	100.0%	\$4,273	178.1%	\$2,400	(\$1,873)	
Printing	\$8,944	100.0%	\$3,391	56.5%	\$6,000	\$2,609	
Repairs Equip	\$2,761	100.0%	\$1,850	46.3%	\$4,000	\$2,150	
Legal	\$29,564	100.0%	\$29,707	118.8%	\$25,000	(\$4,707)	
Training	\$5,320	100.0%	\$5,022	76.1%	\$6,600	\$1,578	
Consultant	\$61,552	100.0%	\$45,876	91.8%	\$50,000	\$4,124	
Inspection Services	\$31,081	100.0%	\$40,755	79.9%	\$51,000	\$10,245	
Other	\$0		\$0		\$0	\$0	
Total	\$373,083	100.0%	\$361,719	96.9%	\$373,481	\$11,761	Light in most areas

Oct. 2020	Fcst	B/(W)
\$216,577	\$2,805	
\$12,483	\$132	
\$2,500	\$136	
\$1,487	\$348	
\$1,400	\$182	
\$4,626	\$353	
\$2,000	(\$1,391)	
\$2,350	\$500	
\$28,453	(\$1,253)	
\$7,362	\$2,340	
\$41,000	(\$4,876)	
\$40,000	(\$755)	
\$0	\$0	
\$360,239	(\$1,481)	

March 30, 2021

DOYLESTOWN TOWNSHIP
 PROJECTED 2020 BALANCES by FUND - Data as of December 31, 2020
UNAUDITED

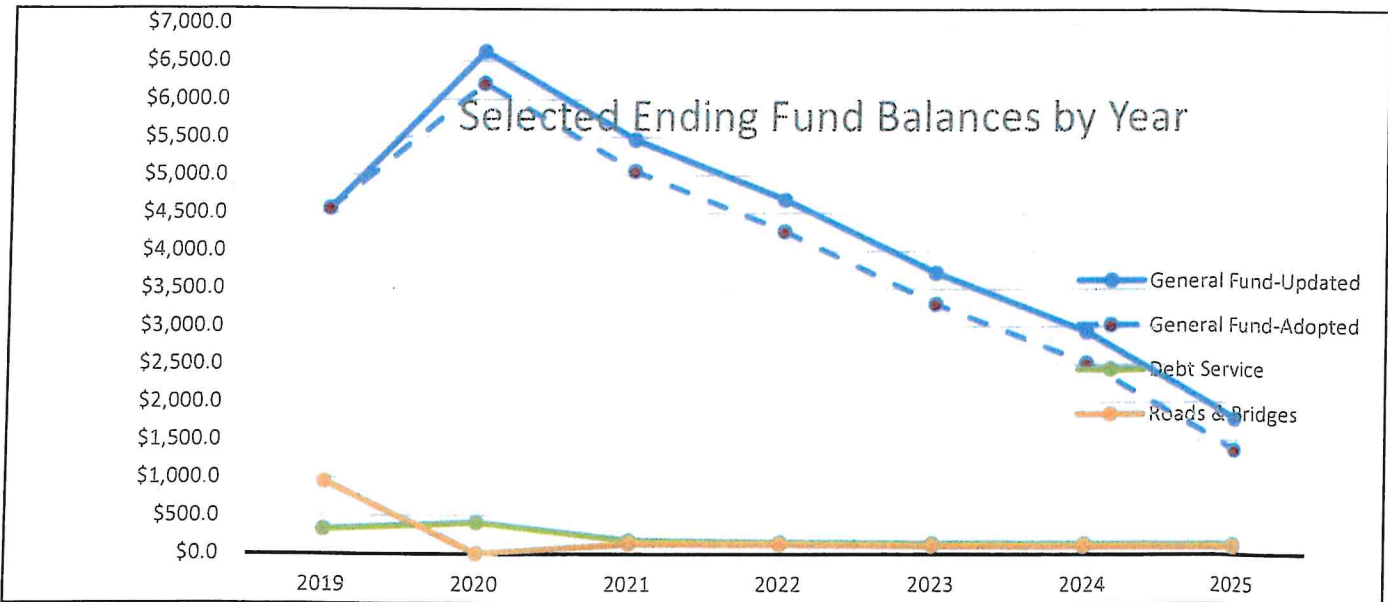
Fund	Beginning Balance Total	Transfers In		Revenue		Transfers Out		Expense		Ending Balance	
		Actual + Fcst	B/(W) Budget	Actual + Fcst	B/(W) Budget	Actual + Fcst	B/(W) Budget	Actual + Fcst	B/(W) Budget	Actual + Fcst	B/(W) Budget
General Fund											
General Fund - 01	\$2,544,844	\$1,529,631	\$146,099	\$364,219	\$8,621,244	\$591,507	\$4,611,067	\$4,470,768			
GF Operating Reserve 01	\$2,011,658	\$0	\$0	\$0	\$0	\$0	\$2,011,658	\$0			
Subtotal General Fund:	\$4,556,503	\$1,529,631	\$146,099	\$364,219	\$8,621,244	\$591,507	\$6,622,726	\$4,470,768			
Restricted Funds											
Fire - 03	\$807										
Parks & Recreation - 05	\$561,006										
Debt Service - 17	\$321,640										
Building Projects - 18	(\$3,141)										
Offsite - 21	\$598,131										
Capital Fund Raising - 23	\$364,102										
Retention Basin - 25	\$1,175										
Bike & Hike - 27	\$12,202										
Open Space - 29	\$0										
Capital Reserve - 31	\$272,346										
State Liquid Fuels - 35	\$1,032,212										
Water - 41	(\$14,074)										
Community Svc Memorial - 51	\$20,616										
Ambulance Corps - 52	\$3,970										
Roads and Bridges - 53	\$955,405										
Other - discontinued *	\$0										
Subtotal Restricted Funds:	\$4,126,397	\$364,219	\$2,704,200	\$1,529,631	\$7,042,119	(\$594,908)	\$2,883,961	\$267,709			
TOTAL:	\$8,682,900	\$1,893,850	\$2,850,299	\$1,893,850	\$15,663,362	(\$3,400)	\$9,506,687	\$4,738,477			

2020 Update/2021 Adopted

March 31, 2021

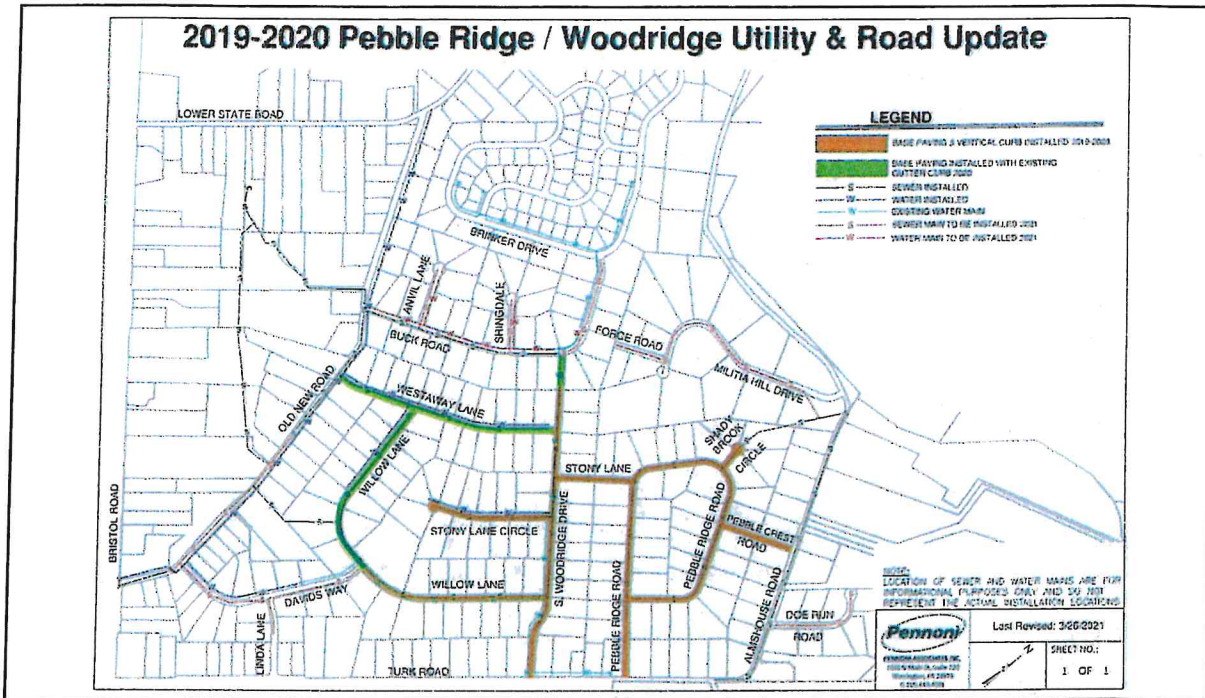
**DOYLESTOWN TOWNSHIP
PROJECTED ENDING FUND BALANCES by YEAR & FUND**

Fund	2019	2020	2021	2022	2023	2024	2025
General Fund - Updated	\$4,556.5	\$6,622.7	\$5,464.6	\$4,676.1	\$3,713.0	\$2,931.4	\$1,779.8
General Fund-Adopted	\$4,556.5	\$6,206.0	\$5,048.0	\$4,259.4	\$3,296.3	\$2,514.7	\$1,363.1
Parks & Recreation	\$561.0	\$333.9	\$281.0	\$256.0	\$265.8	\$262.3	\$245.2
Debt Service	\$321.6	\$405.0	\$171.6	\$149.8	\$135.5	\$130.6	\$124.2
Capital Reserve	\$272.3	\$360.2	\$111.8	\$114.8	\$136.5	\$112.5	\$111.0
State Liquid Fuels	\$1,032.2	\$1,018.3	\$285.8	\$302.4	\$275.0	\$253.7	\$227.1
Roads & Bridges	\$955.4	\$0.9	\$129.7	\$123.8	\$107.1	\$101.6	\$97.4
All Other	\$983.8	\$765.7	\$762.2	\$757.1	\$502.3	\$497.7	\$493.2
TOTAL:	\$8,682.9	\$9,506.7	\$7,206.8	\$6,380.2	\$5,135.2	\$4,289.7	\$3,077.9

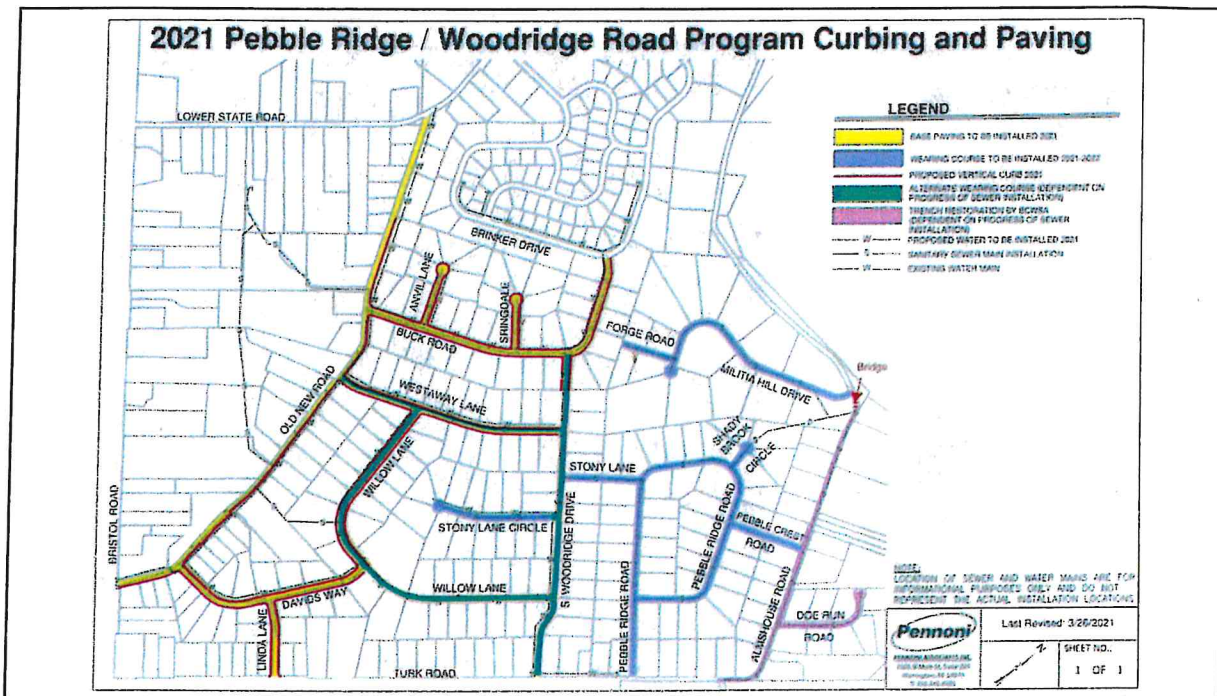


REAL ESTATE TAX MILLAGE by YEAR & FUND


2021 TAX PLAN	2019	2020	2021	2022	2023	2024	2025
General Fund	4.750	5.250	5.875	5.900	6.125	6.125	6.125
Debt Service	2.500	2.500	1.625	3.175	3.650	3.650	3.650
Roads & Bridges	1.500	1.500	2.500	2.500	1.800	1.800	1.800
All Other	3.625	3.875	3.875	3.875	3.875	3.875	3.875
2021 Plan Total Millage	12.375	13.125	13.875	15.450	15.450	15.450	15.450
Total Change Yr to Yr		0.750	0.750	1.575	0.000	0.000	0.000






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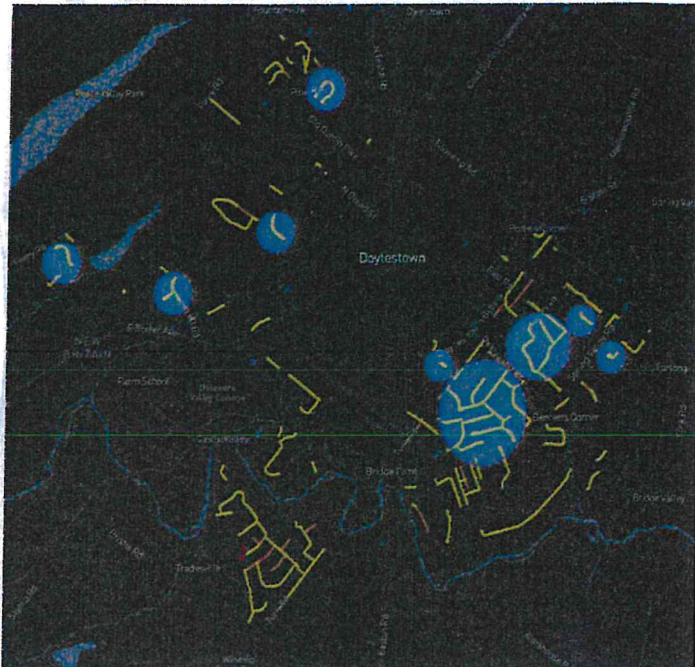
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RoadBotics:

Only =Red, =Orange, and =Yellow shown

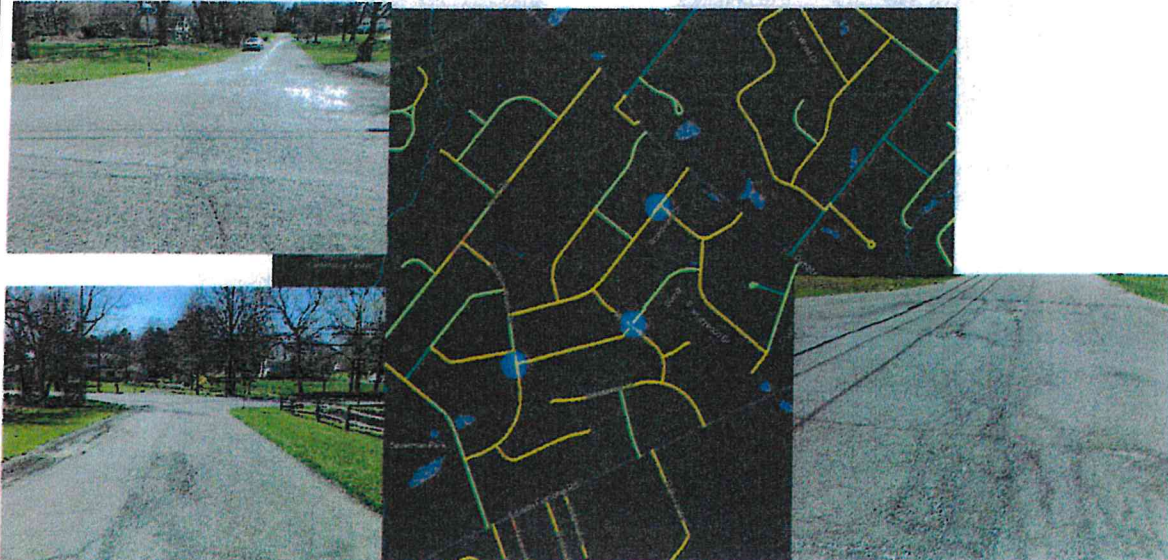
Circled areas represent Resident inquiries on road improvements



5

Pebble Hill Developments

7.04 miles of road: Base repair, Mill, and Pave approximately \$1.5M



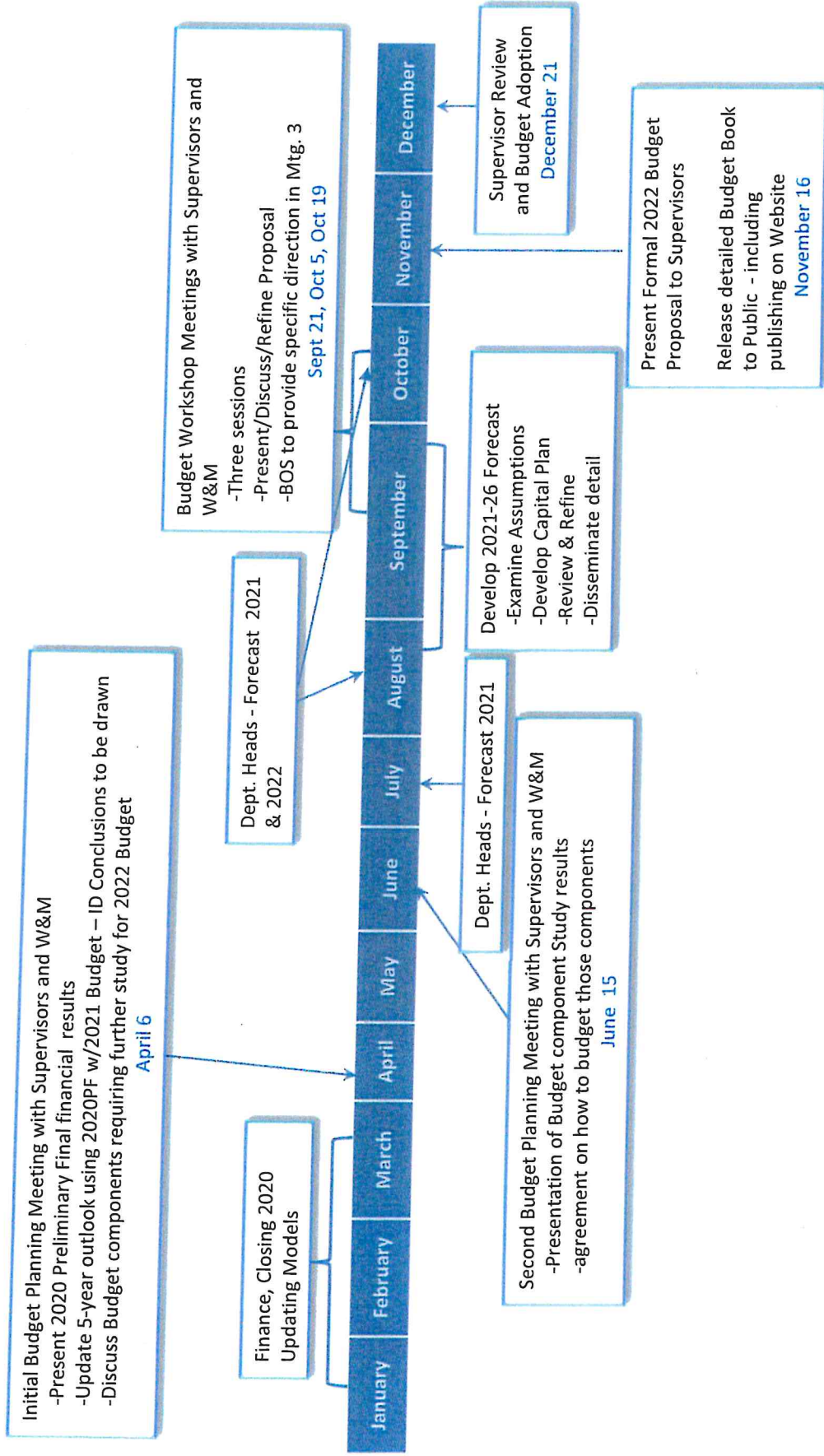
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Five Year Road Program Development

- Evaluate all Roads utilizing Road Ratings (1 through 5 scale).
- Determine level of repair
 - Mill and Pave
 - Base Repair
 - Stormwater Improvements/Maintenance
 - Coordinate with DTMA regarding planned water system expansion
- Determine road repair/maintenance costs
- Prioritize Five Year Road Program based on projected budget 2022-2025
- Report Program and Findings to Board of Supervisors

2022 BUDGET PLANNING

Township Budget Process - 2021 Schedule of Events



Doylestown Township Budget Work Session
REMINDER – MAJOR 2021 PLAN ASSUMPTIONS

1) **EIT**

2020	2021	2022	2023	2024	2025
\$4,262,405	\$4,155,845	\$4,375,000	\$4,451,563	\$4,529,465	\$4,608,730

2020 Actual was: \$4,380,122

2) **Open staff positions filled** – in Police, Admin, Public Works – Roads, and Public Works – Parks Maintenance

3) **Pension MMO Payments gradually increased every year through 2025**

2020	2021	2022	2023	2024	2025
\$1.219m	\$1.268m	\$1.405m	\$1.586m	\$1.719m	\$1.905m
7.75%		7.25%		6.75%	

4) **Community Recreation Center Program**

Total Project Cost:	\$4.954m
Bonded Amount:	\$4.234m
Approximate Annual Debt Service:	\$250K
Construction Start:	2022

5) **Roads & Bridges Maintenance Plan**

	2021	2022	2023	2024	2025	TOTAL
Regular Road Maintenance	\$250K	\$350K	\$700K	\$700K	\$700K	\$2,700K
Pebble Ridge - Woodridge	\$2,350K	\$400K				* \$2,750K
Bridges	\$295K	\$200K	\$120K	\$110K	\$110K	\$835K
TOTAL:	\$2,895K	\$950K	\$820K	\$810K	\$810K	\$6,285K

*Note: PR-WR spending for 2019 & 2020 totaled \$1,662K

6) **Real Estate Tax Plan**

2021 TAX PLAN	2019	2020	2021	2022	2023	2024	2025
General Fund	4.750	5.250	5.875	5.900	6.125	6.125	6.125
Debt Service	2.500	2.500	1.625	3.175	3.650	3.650	3.650
Roads & Bridges	1.500	1.500	2.500	2.500	1.800	1.800	1.800
All Other	3.625	3.875	3.875	3.875	3.875	3.875	3.875
2021 Plan Total Millage	12.375	13.125	13.875	15.450	15.450	15.450	15.450
Total Change Yr to Yr		0.750	0.750	1.575	0.000	0.000	0.000

UNAUDITED

CAPITAL/MAJOR SPENDING PROGRAMS

Year	Staff Recommended	Program Name	Capital/Program Description	Start	End	Phase	Progress	Actual	Estimate	Balance	Notes
20-14	Maintenance	Public Works - Roads	Head restoration after completion of Public Works Road Bridge repair system	1/2019	2022	Head	100.0%	\$1,145,885.5	\$1,145,885.5	\$0.0	2020 Phase Complete
18-07	Maintenance	Public Works - Roads	Local Road Maintenance Program (includes 2020)	0	0	Local	100.0%	\$179,864.3	\$179,864.3	\$0.0	Multi year project completed for 2019
18-08	Maintenance	Public Works - Roads	Local Road Maintenance Program (includes 2020)	0	0	Local	100.0%	\$0.0	\$0.0	\$0.0	Completed for 2019
20-14	Maintenance	Public Works - Roads	Replace deteriorated bridge	1/2020	2024	Replace	100.0%	\$0.0	\$0.0	\$0.0	2020
20-14	Maintenance	Public Works - Roads	Bridge & Stream Crossing repairs	1/2019	2022	Bridge	100.0%	\$18,702.3	\$18,702.3	\$0.0	2020
19-09	Maintenance	Public Works - Roads	Upgrade the traffic signal equipment and operation of five (5) intersections along the Route 311 Swap-out corridor (from intersection of Route 311 and Route 311 to intersection of Route 311 and Route 311)	0/2020	3 year project	Upgrade	10.0%	\$0.0	\$0.0	\$0.0	Local Grant funded, have received funding for 2021
18-10	Maintenance	Public Works - Roads	Upgrade the traffic signal equipment at the intersection of Swamp Road (SR 313) and Union Road (SR 100)	0/2020	3 year project	Upgrade	10.0%	\$0.0	\$0.0	\$0.0	Local Grant funded, have received funding for 2021
20-01	Maintenance	Public Works - Roads	Permitting & planning of park and trails. Used on daily basis.	0	0/2	Permit	100.0%	\$0.0	\$0.0	\$0.0	Completed
19-12	Maintenance	Public Works - Roads	Rectangular Rapid Flashing Beacon - Tank & Extension	3/2018	Year end 2020	Rectangular	0.0%	\$97,889.3	\$97,889.3	\$181,000.0	First project completed Q1 2021
20-16	Maintenance	Public Works - Roads	Traffic Calming Program	Year end 2020	Year end 2020	Traffic	100.0%	\$0.0	\$0.0	\$50,000.0	Deferred to 2021
20-15	Beneficial	Public Works - Roads	Turf Road Crosswalk at Pebble Ridge Road	Year end 2020	Year end 2020	Turf	100.0%	\$0.0	\$0.0	\$31,500.0	Completed as part of the
18-01	Maintenance	Public Works - Roads	Bridge #1 Park wall repair & repainting	Q3 2019	2020	Bridge	100.0%	\$0.0	\$0.0	\$15,000.0	Completed
18-02	Maintenance	Public Works - Stormwater	MS4 Program	0	3/2024	MS4	100.0%	\$0.0	\$0.0	\$148,000.0	2020 Permit approved 11/2020
18-15	Maintenance	Public Works - Parks	Block front-end to Doyle Elementary School trail	0/2018	Year end 2021	Block	18.0%	\$100,400.9	\$100,400.9	\$91,500.0	2020 Portion completed
18-04	Maintenance	Public Works - Parks	Pre-Park Storage & Building	0	0	Pre-Park	100.0%	\$0.0	\$0.0	\$300,000.0	Deferred to 2021
20-13	Maintenance	Public Works - Parks	Court Resurfacing & Lighting	0	0	Court	100.0%	\$0.0	\$0.0	\$0.0	Deferred to 2021
20-02	Maintenance	Public Works - Parks	Bar-bike Trail Maintenance	0	Annual program	Bar-bike	100.0%	\$0.0	\$0.0	\$50,000.0	Deferred to 2021
18-03	Maintenance	Public Works - Parks	Park Lighting - upgrade to LED-wire conversion	Q3 2019	Year end 2020	Park	100.0%	\$0.0	\$0.0	\$215,500.0	Completed
20-05	Maintenance	Public Works - Parks	Restoration of Bridge Maintenance (RCA)	Inspection Q1	Year end 2020	Restoration	100.0%	\$212,481.0	\$212,481.0	\$0.0	Work complete as part of
20-03	Maintenance	Public Works - Parks	Deployment of an existing advanced drainage pipe (AIP) project	Inspection C1	Year end 2020	Deployment	100.0%	\$0.0	\$0.0	\$71,500.0	Work complete as part of
20-01	Maintenance	Public Works - Parks	Permitting & planning of park and trails. Used on daily basis.	0/2	0/2	Permit	100.0%	\$0.0	\$0.0	\$63,500.0	Work complete as part of
20-02	Maintenance	Public Works - Parks	Turf Park #1 - Parking Lot Sealed	0/2	Year end 2020	Turf	100.0%	\$0.0	\$0.0	\$20,000.0	Deferred to 2021
20-07	Maintenance	Public Works - Parks	Turf Park #1 - Parking Lot Sealed	0/2	Year end 2020	Turf	100.0%	\$0.0	\$0.0	\$20,000.0	Deferred to 2021
19-01	Maintenance	Public Works - Parks	General Park resurfacing	2023	0	General	100.0%	\$0.0	\$0.0	\$30,000.0	Deferred to 2021
20-04	Maintenance	Public Works - Parks	Bridge Point Park - Structure Roof Replacement	Q3	Year end 2020	Bridge	100.0%	\$80,634.0	\$80,634.0	\$10,000.0	Completed
20-09	Maintenance	Public Works - Parks	200 Trail Study (Central Park to Route 311)	0	Year end 2020	200	100.0%	\$0.0	\$0.0	\$30,000.0	Deferred to 2021
18-17	Maintenance	Public Works - Parks	Turnpike Parkway - TAP Grant	2016 & 2017	2020	Turnpike	100.0%	\$18,495.5	\$18,495.5	\$10,000.0	Underway
19-11	Maintenance	Public Works - Parks	Speedy Ridge Road - trail & drainage repairs	0	0	Speedy	100.0%	\$0.0	\$0.0	\$0.0	Completed
18-06	Continuation	Public Works - Parks	Turf #1 Backstop replacement - fields 5 & 6	Q3 2019	Q3	Turf	100.0%	\$18,812.0	\$18,812.0	\$15,000.0	Completed
0			Accounting Adjustment	0	0	Accounting	100.0%	\$51,179.8	\$51,179.8	\$0.0	Completed

