

**LOWER GWYNEDD TOWNSHIP: 2016 BUDGET AND FISCAL PLAN**

**DRAFT PRESENTATION NOVEMBER 10, 2015**

**Larry M. Comunale, Township Manager**







DATE: November 6, 2015

MEMORANDUM TO: Board of Supervisors  
Craig McAnally, Assistant Township Manager  
Karen Yeutter, Finance Director

FROM: Larry M. Comunale, Township Manager

RE: 2016 Budget and Fiscal Plan

Gentlemen and Kathy:

Attached is the Draft 2016 Budget and Fiscal Plan (the Plan) for the Board's review. On November 10 we will ask the Board for authorization to advertise the Plan as available for public inspection. The last regularly scheduled meeting of the Board of Supervisors will be held on December 8, 2015. Between November 10 and December 8 the staff will be pleased to review the Plan with the Board in detail if deemed appropriate. Adjustments can be made between the period of advertisement and adoption. The Plan must be approved on or before December 31, 2015. It must be available for public inspection for 20 days before it can be acted upon by the Board.

The 2016 budget reflects a number of changes that have occurred in 2015, including the anticipated termination of the Municipal Authority, reorganization of the Codes Office and the Public Works Department, the possibility that a bond issue will be approved in 2016, the acquisition and improvement of Township lands and the changes in Administrative personnel that will occur in 2016.

The Plan includes the following:

- There is no tax increase proposed.
- A 10% increase in sanitary sewer user fees is included.
- A 3.75% wage increase for members of the police bargaining unit.
- A 3% wage increase for non-uniformed personnel.
- The first of five (5) payments to Montgomery County for new radios for the police department and Wissahickon Fire Company.

- 51% of General Fund revenues will be derived from the EIT in 2016. This “over-reliance” on this one revenue source could lead to the need for severe cutbacks or the need for a large real estate tax increase when there is an economic downturn.
- To balance the Recreation Fund a transfer from the General Fund of \$471,761 will be required. In 2012 the transfer amount was \$317,421. Increases in the Recreation Tax should be considered in the future to maintain programming and facilities.
- A transfer of \$764,786 to the Police Pension Fund from the General Fund. This represents approximately 10% of all General Fund expenditures.
- A transfer of \$207,493 to the Non-Uniformed Pension Fund.
- A transfer of \$58,776. From the General Fund to the Capital Reserve Fund.
- The Township will spend \$1,336,440 for health insurance in 2016. This reflects a 3.88% increase in rates. The increase will be reduced with the application of Rate Stabilization Funds (RSF) credits from our carrier.
- Additional contributions are included in the General Fund for the fire companies (\$80,000) and the Community Ambulance Association of Ambler (\$15,000).
- Additional appropriations from the Sewer Operating Fund (08) for engineering (\$28,500) and legal fees ((\$17,000) in recognition of the dissolution of the Municipal Authority.
- Additional revenues for the Sewer Operating Fund totaling \$117,780 from tap-in fees. This amount would have normally gone to the Municipal Authority.
- The amount of the transfer from the Sewer Operating Fund (\$776,523) to the Sewer capital Reserve Fund reflects the anticipated sewer user rate increase, collection of tap-in fees from developers, including the Spring House Village Shopping Center, and the continuing collection of assessments from those recently connected to the sanitary sewer system.

The Township has achieved a balanced budget in 2016 with no increase in taxes. What must be mentioned is what is not in the 2016 Plan. The notification of the grant award for the Multi-Modal Transportation Grant isn't expected until January of 2016. If the Township's application is approved, the Township will be required to provide matching funds for the state grant. This will require either a significant drawdown of Capital Reserve and Traffic Impact funds or a borrowing. The amount of the required match, if any, will not be known until January.

The Township has also recognized the need to do some major improvements to its sewer collection system and one pump station. The Township has contracted with the Bucks County Sewer and Water Authority to do extensive televising of sewer lines. The results of the televising will determine the extent of the long-range repair program that should be undertaken.

The Board has indicated that these repairs would be accomplished with the proceeds from a bond issue in 2016.

Township staff will be presenting to the Board a five-year capital projects forecast in early 2016. This will provide some guidance to the Board in assessing the Township's long-term financial requirements.

The Township remains in a very strong fiscal position as a result of the strong real estate market, reflected in the substantial increase in real estate transfer taxes and strong Earned Income and Business Tax receipts. These revenue sources will certainly provide the Township with the means to provide excellent services to its residents in 2016.



## **BUDGET NOTICE**

### **LOWER GWYNEDD TOWNSHIP**

#### **AVAILABILITY OF PROPOSED BUDGET**

Notice is hereby given that the proposed 2016 Budget and Fiscal Plan is available for public inspection between the hours of 8:00 A.M. and 5:00 P.M., Monday through Friday, except holidays, at the Lower Gwynedd Township Building, 1130 Bethlehem Pike, Spring House, PA.

Larry M. Comunale  
Secretary

Publish: November 12, 2015  
Proof of Publication Required

**LOWER GWYNEDD TOWNSHIP  
MONTGOMERY COUNTY, COMMONWEALTH OF PENNSYLVANIA**

**RESOLUTION # 2015 -**

**A RESOLUTION OF THE TOWNSHIP OF LOWER GWYNEDD, COUNTY OF MONTGOMERY, COMMONWEALTH OF PENNSYLVANIA**, appropriating specific sums estimated to be required for the specific purposes of the municipal government, hereinafter set forth, during the year 2016.

**BE IT RESOLVED AND ENACTED**, and it is hereby resolved and enacted by the Board of Township Supervisors of the Township of Lower Gwynedd, County of Montgomery, Commonwealth of Pennsylvania:

**SECTION 1.** That for the expenditures and expenses of the fiscal year 2016 the following amounts are hereby appropriated from the fund equities, revenues, and other financing sources available for the year 2016 for the specific purpose set forth in the budget totaling \$27,078,680 in revenues and \$26,078,037 in expenditures presented to the Board of Supervisors at the Regular Meeting of December 8, 2015.

**SECTION 2.** That any resolution conflicting with this resolution is hereby repealed insofar as the same affects this resolution.

Adopted the 8th day of December, A.D. 2015.

Signed: \_\_\_\_\_  
Stephen Paccione, Chairman  
Board of Supervisors

Attest: \_\_\_\_\_  
Larry M. Comunale, Secretary



LOWER GWYNEDD TOWNSHIP  
MONTGOMERY COUNTY, COMMONWEALTH OF PENNSYLVANIA

RESOLUTION # 2015 -

A RESOLUTION OF THE TOWNSHIP OF LOWER GWYNEDD, COUNTY OF MONTGOMERY,  
COMMONWEALTH OF PENNSYLVANIA FIXING THE TAX RATE FOR THE YEAR 2016

**BE IT RESOLVED AND ENACTED**, and it is hereby resolved and enacted by the Board of Township Supervisors of the Township of Lower Gwynedd, County of Montgomery, Commonwealth of Pennsylvania:

That a tax be and the same is hereby levied on all real property within the Lower Gwynedd Township subject to taxation for the fiscal year 2016, as follows:

Tax rate for general purposes, the sum of on each dollar of assessed valuation, or the sum of on each one hundred dollars of assessed valuation.	.592 mills .0592 cents
For the debt purposes, the sum of on each dollar of assessed valuation, or the sum of on each one hundred dollars of assessed valuation.	.400 mills .0400 cents
For fire protection purposes, the sum of on each dollar of assessed valuation, or the sum of on each one hundred dollars of assessed valuation.	.146 mills .0146 cents
For recreation purposes, the sum of on each dollar of assessed valuation, or the sum of on each one hundred dollars of assessed valuation.	.055 mills .0055 cents
For fire hydrant purposes, the sum of on each dollar of assessed valuation, or the sum of on each one hundred dollars of assessed valuation.	.030 mills .0030 cents

That a tax be and the same is hereby levied on those particular properties which are subject to Street Light purposes in the fiscal year 2016, as follows:

For Streetlight purposes, the sums of:

For Pen-Ambler Streetlight purposes, the sum	\$ .30 (30 cents) improved \$ .02 (2 cents) unimproved
For Penllyn Streetlight purposes, the sum of	\$ .46 (46 cents) improved \$ .07 (7 cents) unimproved
For Bethlehem Pike Streetlight purposes, the sum of	\$ .31 (31 cents) improved \$ .03 (3 cent) unimproved
on each front foot of assessed valuation for properties within 250 feet of a streetlight.	
For Foxfield Reserve Streetlight purposes the sum of	\$39.72
For Polo Club Streetlight purposes the sum of	\$23.20

For Wooded Pond Streetlight purposes the sum of \$11.05  
 For Trewellyn Estates Streetlight purposes the sum of \$17.96  
 For Cedar Hill Estates Streetlight purposes the sum of \$23.05  
 For Warren Road Streetlight purposes the sum of \$18.10  
 For Gwyn Crest Streetlight purposes the sum of \$43.13  
 For Gwyn Oaks Streetlight purposes the sum of \$14.72  
 For Walnut Farm Road Streetlight purposes the sum of \$68.32  
 For Wister Woods Streetlight purposes the sum of \$33.76

on each benefited property included with the streetlighting district.

The same being summarized in tabular form as follows:

	Mills on each Dollar of Assessed Valuation	Cents on Each One Hundred Dollars of Assessed Valuation
Tax Rate for General Purposes	.592 mills	.0592 cents
Tax Rate for Debt Purposes	.400 mills	.0400 cents
Tax Rate for Fire Protection	.146 mills	.0146 cents
Tax Rate for Recreation	.055 mills	.0055 cents
Tax Rate for Fire Hydrants	.030 mills	.0030 cents
Total	1.223 mills	.1223 cents

That any resolution, or part of resolution, conflicting with this resolution be and the same is hereby repealed insofar as the same affects this resolution.

Adopted the 8th day of December, A.D. 2015.

Signed: \_\_\_\_\_  
 Stephen Paccione, Chairman  
 Board of Supervisors

CERTIFICATION

To the Secretary of Community and Economic Development  
 Commonwealth of Pennsylvania  
 Harrisburg, Pennsylvania

I hereby certify that the foregoing is a true and correct copy of Resolution No. 2015- enacted by the Township of Lower Gwynedd in the County of Montgomery on the 8th day of December, A.D. 2015.

Signed: \_\_\_\_\_  
 Township Secretary

(SEAL)

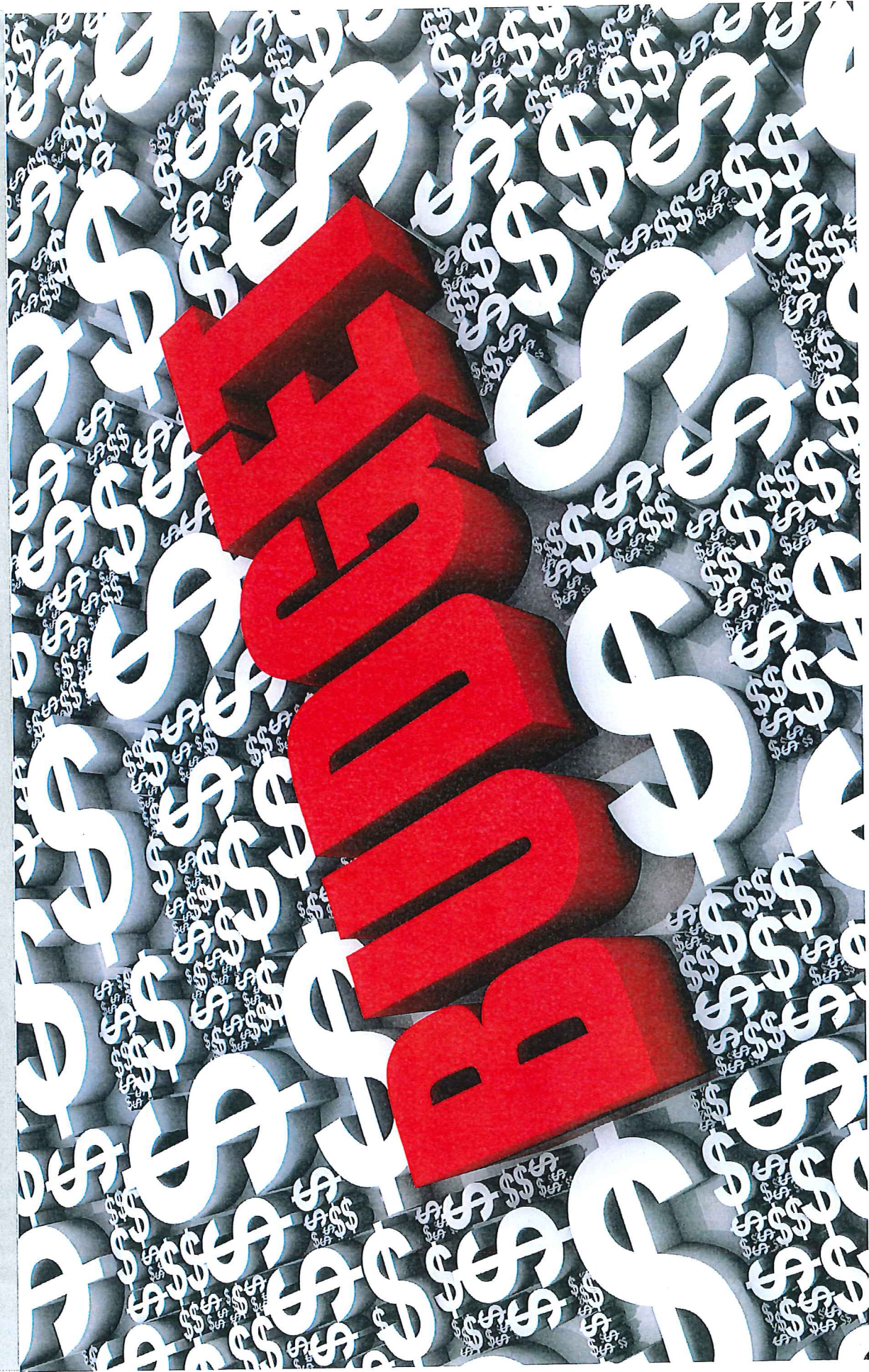


**Lower Gwynedd Township  
2016 Budget  
Summary - All Funds**

<b>Fund</b>		<b>Revenue</b>	<b>Expenditures</b>
01	General Fund	7,874,249	7,874,249
02	Electric Light Fund	16,634	16,634
03	Fire Protection	274,808	274,808
04	Fire Hydrant	40,515	40,515
05	Recreation	617,566	617,566
08	Sewer Operating	2,931,485	2,931,485
09	Sewer Capital Reserve	2,450,780	2,450,780
16	Open Space	1,350,088	1,350,088
20	Sinking Fund	1,202,950	1,202,950
30	Capital Reserve	5,585,652	5,585,652
33	Traffic Impact Fund	1,347,289	1,347,289
35	Highway Aid	376,975	376,975
60	Police Pension Fund	2,159,836	1,510,965
61	OPEB Fund	46,005	19,875
65	Non-Uniform Pension	797,503	471,861
92	Industrial Compact Fund	6,345	6,345
	<b>Total All Funds</b>	<b><u>27,078,680</u></b>	<b><u>26,078,037</u></b>



# GENERAL FUND 01





**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016		2012	2013	2014	2015	CURRENT YEAR	2016
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
<b>ACCOUNTS FOR:</b>							
<b>GENERAL FUND</b>							
01301	<u>REAL ESTATE TAXES</u>						
01301	100 CURRENT REAL ESTATE TAXES	-782,537.26	-786,112.28	-786,974.80	-790,504.00	-784,900.00	-785,000.00
	Based on .592 real estate tax rate.						
01301	400 DELINQUENT REAL ESTATE TAXES	-24,048.02	-23,906.03	-14,491.66	-20,650.00	-16,700.00	-14,500.00
	Received from Tax Claim Bureau.						
01301	600 INTERIM REAL ESTATE TAXES	-36.40	-2,830.48	-2,520.80	-1,550.00	-1,550.00	-1,500.00
	Based on new construction or improvements to existing property or land.						
TOTAL FOR REAL ESTATE TAXES:		-806,621.68	-812,848.79	-803,987.26	-812,704.00	-803,150.00	-801,000.00
01310	<u>LOCAL TAX ACT 511</u>						
01310	100 REAL ESTATE TRANSFER TAX	-341,354.32	-441,549.26	-385,404.63	-380,980.00	-948,982.00	-350,000.00
	ACT 511: Township receives 0.5% for Real Estate Transfer Tax. Large non-recurring property transfers caused an anomaly in 2015.						
01310	210 EARNED INCOME TAX - CURR	-3,463,873.78	-4,233,539.66	-4,194,837.09	-3,900,000.00	-4,025,000.00	-4,000,000.00
01310	310 MERCANTILE TAX CURRENT YR	-158,889.71	-179,989.45	-167,172.43	-165,000.00	-171,000.00	-165,000.00
	Tax on retail and wholesale sales, restaurants and merchandise.						
01310	510 LOCAL SERVICES TAX	-231,683.91	-310,704.62	-331,659.78	-300,000.00	-325,000.00	-320,000.00
	\$52/year for over \$12,000/year earnings.						
01310	810 BUS PRIVILEGE TAX CURRENT	-214,296.58	-294,973.53	-224,176.19	-230,000.00	-275,000.00	-270,000.00
	One Mill Tax on Gross receipts - paid by businesses and professionals.						
TOTAL FOR LOCAL TAX ACT 511:		-4,410,098.30	-5,460,756.52	-5,303,250.12	-4,975,980.00	-5,744,982.00	-5,105,000.00
01321	<u>BUSINESS LICENSES &amp; PRMTS</u>						
01321	200 BLASTING & EXCAVATN PRMTS	0.00	0.00	0.00	-200.00	0.00	-100.00
	For blasting permits						
01321	600 PLUMBERS LICENSE/REGSTRN	-11,150.00	-11,514.00	-10,960.00	-11,000.00	-10,300.00	-11,000.00
	\$125 annual license fee for master plumbers.						
01321	610 TRANSPORT RETAILERS	-145.00	-2,160.00	-1,510.00	-400.00	-200.00	-200.00
	Peddlers permit fee to solicit in the Township.						
01321	620 ELECTRICAL LICENSE	-7,015.00	-7,445.00	-8,830.00	-7,000.00	-7,350.00	-7,500.00
	\$50 annual license fee.						
01321	640 GEN CONTRACTOR LICENSE	-15,032.50	-14,550.00	-15,857.00	-14,000.00	-12,350.00	-13,000.00

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016 BUDGET LEVEL: 1	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>ACCOUNTS FOR: GENERAL FUND</b>						
01321 800 CABLE TV FRANCHISE \$125.00 annual license fee for commercial, new home builders. -215,380.01	-215,380.01	-375,633.83	-289,958.39	-290,000.00	-294,000.00	-290,000.00
TOTAL FOR BUSINESS LICENSES & PRMTS: Represents 5% of cable revenues from Verizon and Comcast. -248,722.51	-248,722.51	-411,302.83	-327,115.39	-322,600.00	-324,200.00	-321,800.00
01322 <u>NON-BUSINESS LICENSE/PRMT</u>						
01322 820 R.O.P. - ST. ENCROACHMENT Road Opening Permits of Township Roads. -4,504.00	-4,504.00	-5,504.00	-4,500.00	-5,000.00	-3,250.00	-4,000.00
TOTAL FOR NON-BUSINESS LICENSE/PRMT:	-4,504.00	-5,504.00	-4,500.00	-5,000.00	-3,250.00	-4,000.00
01331 <u>FINES</u>						
01331 100 STATE VEHICLE VIOLATIONS -10,107.63	-10,107.63	-6,370.51	-6,239.08	-9,500.00	-5,440.00	-6,000.00
01331 120 CTY VILATNS ORDNGS, STATS -14,206.93	-14,206.93	-11,938.96	-16,052.10	-15,000.00	-13,300.00	-14,000.00
TOTAL FOR FINES: -24,314.56	-24,314.56	-18,309.47	-22,291.18	-24,500.00	-18,740.00	-20,000.00
01341 <u>INTEREST EARNINGS</u>						
01341 000 INTEREST EARNINGS Dependent upon interest rates and availability of idle cash. -10,015.26	-10,015.26	-11,280.00	-17,263.30	-11,500.00	-11,730.00	-11,500.00
01341 010 DIVIDENDS -44,515.00	-44,515.00	-49,398.00	-54,397.00	-48,980.00	-46,481.00	-48,000.00
TOTAL FOR INTEREST EARNINGS: From DVIT. -54,530.26	-54,530.26	-60,678.00	-71,660.30	-60,480.00	-58,211.00	-59,500.00
01342 <u>RENTS &amp; ROYALTIES</u>						
01342 210 SEWER REV. LEASE -97,428.00	-97,428.00	-100,350.00	-103,360.00	-106,461.00	-106,461.00	-109,655.00
Sewer Department use of Township building - 3% increase in 2016. -106,891.47	-106,891.47	-110,098.14	-113,401.11	-116,517.00	-116,803.00	-120,013.00
01342 220 BANK LEASE Wells Fargo lease agreement - 3% annual increase/expires April 2019. -204,319.47	-204,319.47	-210,448.14	-216,761.11	-222,978.00	-223,264.00	-229,668.00
TOTAL FOR RENTS & ROYALTIES:	-204,319.47	-210,448.14	-216,761.11	-222,978.00	-223,264.00	-229,668.00
01351 <u>FEDERAL GRANTS</u>						
01351 040 BULLETPROOF VEST PROGRAM GRANT BVP (Bulletproof Vest Partnership). 0.00	0.00	0.00	0.00	0.00	0.00	-500.00
TOTAL FOR FEDERAL GRANTS: 0.00	0.00	0.00	0.00	0.00	0.00	-500.00
01354 <u>STATE GRANTS</u>						
01354 033 PA GRANTS FOR POLICE "Click It or Ticket" and "Smooth Operator". -4,085.90	-4,085.90	-3,813.11	-4,071.74	-4,000.00	-4,000.00	-4,000.00
TOTAL FOR STATE GRANTS: -4,085.90	-4,085.90	-3,813.11	-4,071.74	-4,000.00	-4,000.00	-4,000.00

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016 BUDGET LEVEL: 1		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>ACCOUNTS FOR: GENERAL FUND</b>							
01355	STATE SHARED REV & ENTLMT	-7,238.60	-7,711.77	-9,027.68	-8,720.00	-8,104.00	-7,800.00
01355	010 PROPERTY TAXES, P.U.R.T.A. Based on value of property owned by utilities in the Township.	-196,686.03	-201,986.64	-193,634.00	-209,755.00	-215,646.00	-216,885.00
01355	012 MUNI. PENSION SYS. STATE AID Used to offset pension liabilities.	-1,025.00	-1,000.00	-1,200.00	-1,200.00	-1,200.00	-1,200.00
01355	080 ALCOHOLIC BEV(LIQUOR LIC)	-204,949.63	-210,698.41	-203,861.68	-219,675.00	-224,950.00	-225,885.00
<b>TOTAL FOR STATE SHARED REV &amp; ENTLMT:</b>							
01358	<u>LOCAL GOVT ENTITLEMENTS</u>						
01358	040 NMONTCO RECYCLING COMMISS Through the NMONTCO Recycling Commission.	-62,296.85	0.00	-47,505.73	-27,000.00	-33,746.00	-31,000.00
<b>TOTAL FOR LOCAL GOVT ENTITLEMENTS:</b>							
01361	<u>DEPT EARNINGS-GEN GOVT</u>						
01361	300 SUBDIVISION/DEVELOPMT FEE Will vary based on development activity. Reflects reduced development.	-3,450.00	-8,775.00	-47,382.00	-25,000.00	-27,327.00	-25,000.00
01361	330 ZONING HEARING BD FEES Revenues for Zoning Hearing Board fees.	-6,050.00	-10,450.00	-10,900.00	-8,000.00	-8,000.00	-8,000.00
01361	340 CONDITIONAL USE, REZONING Revenues from fees charged for Conditional Use applications	-1,500.00	-7,500.00	-4,000.00	-2,500.00	-2,500.00	-2,500.00
01361	370 ADMIN FEE FOR ENGINEERING/LEGA Fee for administering escrow funds - 10% fee (max \$50).	-3,636.82	-3,305.35	-3,703.08	-4,000.00	-3,370.00	-3,500.00
01361	550 SALE OF ORD., MAPS, ETC. Sale of Zoning, SALDO Ordinance Books, Comprehensive Plan, Zoning Maps etc.	-911.55	-306.29	-503.98	-300.00	-300.00	-300.00
<b>TOTAL FOR DEPT EARNINGS-GEN GOVT:</b>							
01362	<u>DEPT EARNINGS-PUBLIC SAFETY</u>						
01362	100 SPECIAL POLICE SERVICES Police for school functions; sport events, dances, graduations. Rate is \$65/hour.	-8,775.00	-6,681.25	-6,637.38	-7,000.00	-7,000.00	-7,000.00
01362	110 SALE COPIES OF POLICE REP Sale of copies of Police Reports.	-4,147.25	-4,970.00	-5,299.00	-4,500.00	-4,600.00	-4,960.00
01362	120 SCHOOL RESOURCE OFFICER 75% of costs paid by Wissahickon School District.	0.00	0.00	0.00	-130,206.00	-134,325.00	-118,675.00





**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

**ACCOUNTS FOR:  
GENERAL FUND**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
01392 030 TRANSFER FROM FIRE PROTECTION	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	0.00
01392 040 TRANSFER FROM FIRE HYDRANT	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	0.00
01392 050 TRANSFER FROM RECREATION	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	0.00
01392 080 TRANSFER FROM SEWER FUND	-89,145.00	-82,670.00	-66,586.00	-67,742.00	-67,742.00	-60,868.00
Sewer Fund's pension obligation for 2015 (29.335% of \$207,493).						
01392 090 TRANSFER FROM SEWER CAP RESV	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	0.00
01392 160 TRANSFER FROM OPEN SPACE	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	0.00
01392 200 TRANSFER FROM SINKING FUND	0.00	0.00	0.00	0.00	-584,017.00	-574,310.00
01392 300 TRANSFER FROM CAPITAL RESERVE	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	0.00
01392 330 TRANSFER FROM TRAFFIC IMPACT	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	0.00
TOTAL FOR INTERFUND OPERTING TRANS:	-105,145.00	-98,670.00	-82,586.00	-83,742.00	-667,759.00	-635,178.00
<b>TOTAL REVENUES FOR FUND</b>	<b>-6,352,539.47</b>	<b>-7,606,629.36</b>	<b>-7,445,032.25</b>	<b>-7,222,937.00</b>	<b>-8,545,226.00</b>	<b>-7,874,249.00</b>

01400 <u>GEN GOVT-LEGISLATIVE BODY</u>						
01400 110 SALARY- ELECTED OFFICIALS	16,250.00	16,250.00	16,250.00	16,250.00	16,250.00	16,250.00
01400 153 DISABILITY & LIFE INS.	1,009.00	999.00	934.25	888.00	888.00	888.00
01400 156 HEALTH INSURANCE	\$3,250 annually per supervisor. \$50,000 up to 70 years old and \$25,000 over 71 years old. 121,686.54	121,743.72	114,807.09	154,358.00	140,832.00	147,394.00
01400 161 OASDI	1,007.60	1,007.60	1,007.60	1,010.00	1,010.00	1,010.00
01400 163 MEDICARE	235.60	235.60	235.60	240.00	240.00	240.00
01400 220 OPERATING SUPPLIES	6,325.96	14,808.48	8,476.84	13,000.00	10,000.00	13,000.00
01400 316 Sunshine Fund, retirement parties, gifts, etc. PROF SERV-NEWSLTR & WEB SITE	3,638.70	2,877.66	2,469.55	3,500.00	2,500.00	3,000.00
01400 420 Maintenance of website, 15% paid from the Sewer Fund. DUES & SUBSCRIPTIONS	2,142.00	2,097.00	1,897.00	2,250.00	2,000.00	2,100.00
01400 460 Membership dues: PSATS, MCATO, The Partnership TMA etc. MEETINGS/CONFERENCES PSATS, MCATO.	3,387.91	3,277.08	3,619.28	3,500.00	3,100.00	3,500.00
TOTAL FOR GEN GOVT-LEGISLATIVE BODY:	155,683.31	163,296.14	149,697.21	194,996.00	176,820.00	187,382.00
01401 <u>GEN GOVT-EXECUTIVE</u>						

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016 BUDGET LEVEL: 1		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET	
<b>ACCOUNTS FOR: GENERAL FUND</b>								
01401	120	SALARY-MANAGER 80%/20% from Sewer Fund.	110,560.89	129,348.67	117,905.61	125,241.00	117,950.00	121,470.00
01401	140	SALARY ADMIN STAFF Assistant Township Manager 40%, Administrative Assistant 90%, Receptionist 90%.	129,160.46	117,544.83	127,837.46	141,580.00	132,903.00	136,890.00
01401	151	SALRY/WAGES-MECHANIC Mechanic's wages for Manager's vehicle.	1,160.43	1,090.89	1,427.62	1,000.00	3,300.00	3,500.00
01401	153	DISABILITY & LIFE INS.	5,828.88	5,630.10	5,576.88	6,059.00	6,095.00	6,991.00
01401	156	HEALTH INSURANCE 4% increase in 2016 to be reduced using \$53,500 RSF money.	50,583.44	55,189.20	54,687.67	70,406.00	63,661.00	67,253.00
01401	161	OASDI	13,761.65	14,055.73	15,046.86	16,350.00	17,263.00	16,235.00
01401	163	MEDICARE	3,659.70	3,721.58	3,851.85	3,824.00	4,037.00	3,797.00
01401	164	I.C.M.A.DEFERRED COMP. Assistant Township Manager's 5% contribution to retirement fund.	4,050.00	4,171.50	4,338.36	4,491.00	4,856.00	5,250.00
01401	187	INCENTIVE BONUS ACCOUNT Exemplary performance by employees at Manager's discretion.	5,893.23	4,900.00	5,500.00	5,500.00	5,500.00	5,500.00
01401	200	SUPPLIES-OFFICE SUPPLIES General office supplies; 15% paid from Sewer Fund.	7,380.81	6,466.45	8,062.90	8,500.00	7,200.00	7,500.00
01401	250	VEHICLE MAINT. & FUEL Repairs and fuel for Manager's vehicle (#18).	1,748.66	5,726.22	1,922.59	1,600.00	1,500.00	2,000.00
01401	320	COMMUNICATION Cell phones for the Manager and Assistant Manager.	1,510.25	1,433.06	1,097.87	1,315.00	1,090.00	1,200.00
01401	330	TRANSPORTATION 2016 APMI Conference in Gettysburg; ICMA in Kansas City.	1,005.60	828.70	618.84	2,250.00	2,000.00	2,000.00
01401	340	ADVERTISING/PRINTING Charges for advertising ordinances, meetings and events.	6,918.92	5,706.54	6,173.68	7,200.00	15,000.00	7,200.00
01401	370	REPAIRS & MAINTENANCE Copier, computer and related cost for administration.	17,613.38	14,586.81	18,775.90	21,000.00	18,087.00	19,000.00
01401	420	DUES & SUBSCRIPTIONS Administration dues to ICMA, APMI, Secretary's Association and other professional organizations for 2016.	5,643.63	5,885.30	5,878.24	6,000.00	6,200.00	6,200.00
01401	460	MEETINGS/CONFERENCES	3,525.65	8,300.04	5,549.50	8,500.00	6,500.00	6,500.00

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<b>ACCOUNTS FOR: GENERAL FUND</b>							
2016 APMM Conference in Gettysburg; ICMA in Kansas City, MO.							
TOTAL FOR GEN GOVT-EXECUTIVE:		370,005.58	384,585.62	384,251.83	430,816.00	413,142.00	418,486.00
01402	GEN GOVT-FINANCIAL ADMIN						
01402	140 PERS SERV- SALARY	83,143.35	85,572.94	89,181.52	91,745.00	91,500.00	93,480.00
75% of salary of Finance Director and 50% of Assistant to Finance Director.							
01402	141 SALARY/ELECTED AUDITORS	504.00	690.00	735.00	720.00	720.00	750.00
Compensation of elected auditors based on hourly rate							
01402	153 DISABILITY & LIFE INS.	3,220.32	3,122.82	3,365.29	3,451.00	3,451.00	3,524.00
01402	156 HEALTH INSURANCE	35,445.12	37,541.88	35,277.62	47,431.00	43,282.00	45,334.00
4% increase in 2016 to be reduced using \$53,500 RSF money.							
01402	161 OASDI	4,700.09	5,337.93	5,552.50	5,733.00	5,718.00	5,842.00
01402	163 MEDICARE	1,099.13	1,396.96	1,298.50	1,341.00	1,338.00	1,366.00
01402	310 PROFESSIONAL SERVICES	24,947.24	23,026.06	21,026.65	30,580.00	25,270.00	23,000.00
PFM; US Bank; Savitz fees.							
01402	311 PROFESSIONAL SERVICES-NONUNIFO	0.00	22,828.00	26,097.57	30,000.00	29,300.00	30,000.00
PFM; US Bank; Savitz fees.							
01402	350 INSURANCE, BONDING	3,700.05	3,893.00	4,032.40	4,175.00	4,033.00	4,033.00
Treasurer's and Assistant Treasurer's Bond Insurance.							
01402	370 MUNIS LICENSING & MAINTENAN	5,053.11	4,935.03	4,767.04	5,000.00	4,916.00	5,000.00
40% of MUNIS license fee paid by Sewer Fund.							
01402	420 DUES & SUBSCRIPTIONS	735.00	745.00	860.00	860.00	785.00	900.00
Dues for the Government Finance Officer's Association and Jumbo Rate News.							
01402	460 MEETINGS/CONFERENCES	1,476.38	1,473.65	2,085.99	2,200.00	200.00	2,000.00
Attendance at GFOA conferences and other professional meetings.							
TOTAL FOR GEN GOVT-FINANCIAL ADMIN:		164,023.79	190,563.27	194,280.08	223,236.00	210,513.00	215,229.00
01403	GEN GOVT-TAX COLLECTION						
01403	110 SALARY-ELECTED TAX OFFICI	17,373.12	15,712.18	16,569.43	16,800.00	16,245.00	16,800.00
Elected Tax Collector salary, \$4.10 per tax parcel.							
01403	121 COMMIS-APPT'D-BP/MERC COL	11,045.78	10,424.32	9,167.21	8,888.00	10,625.00	10,750.00
2.25% of BP/Merc Tax collected by Berkheimer.							

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BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
CURRENT YEAR		2012	2013	2014	2015	2016
PROJECTION		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
<b>ACCOUNTS FOR:</b>						
<b>GENERAL FUND</b>						
01403	122	COMMIS- EIT COLLECTION 46,550.50 1.39% commission of E.I.T. collected by Berkheimer.	50,996.65	60,751.42	54,495.00	60,000.00
01403	123	COMMIS-LST COLLECTION 3,996.37 1.75% of Local Service Tax collected by Berkheimer.	5,060.41	6,320.53	5,250.00	5,300.00
01403	161	OASDI 1,077.12 0.062 of Tax Collector's stipend.	974.14	1,027.27	1,042.00	1,008.00
01403	163	MEDICARE 251.92 0.0145 of Tax Collector's stipend.	227.80	240.26	244.00	236.00
01403	200	SUPPLIES 2,511.88 Supplies for Elected Tax Collector.	2,589.81	2,903.71	2,600.00	3,000.00
01403	350	INSURANCE/BONDING 205.00 \$650,000 bond on Tax Collector/bond payment 1/1/2014 through 12/31/17 (prepaid 1/1/14).	205.00	242.25	0.00	300.00
<b>TOTAL FOR GEN GOVT-TAX COLLECTION:</b>						
01404	310	LEGAL SERVICES 67,607.89 Based on anticipated legal activity.	86,190.31	97,222.08	89,319.00	97,394.00
01404	420	DUES & SUBSCRIPTIONS 486.00 Solicitor's membership to PSATS.	59,497.93	72,757.11	72,000.00	75,000.00
<b>TOTAL FOR GEN GOVT-LAW:</b>						
01408	310	PROFESSIONAL SERVICES 35,167.52 CKS Engineers & McMahon Associates.	32,641.89	47,123.83	45,000.00	50,000.00
01408	311	STORM WATER MGMT COMPLIANCE 36,339.60 NPDES II stormwater compliance/2017 & 2018 estimate \$60,000 each year.	4,914.07	2,424.94	11,450.00	35,000.00
<b>TOTAL FOR GEN GOVT-ENGINEER:</b>						
01409	140	WAGES- INTERIOR MAINTENAN 33,455.02 15% charged to Sewer Department.	31,833.64	35,862.82	38,120.00	44,211.00
01409	141	WAGES-EXTERIOR MAINTENANC 4,488.88 15% charged to Sewer Department.	3,064.01	2,846.73	3,450.00	7,500.00

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<b>ACCOUNTS FOR: GENERAL FUND</b>							
01409 153	DISABILITY & LIFE INS.	691.08	701.75	725.79	748.00	748.00	767.00
01409 156	HEALTH INSURANCE	10,518.19	11,141.88	10,454.80	14,057.00	12,835.00	13,414.00
	4% increase in 2016 to be reduced using \$53,500 RSF money.						
01409 161	OASDI	2,402.10	2,245.60	2,473.97	2,578.00	3,137.00	3,206.00
01409 163	MEDICARE	566.03	525.24	578.48	603.00	734.00	750.00
01409 220	SUPPLIES	8,671.27	10,087.12	8,507.10	9,000.00	9,300.00	9,000.00
	General building supplies.						
01409 320	TELEPHONE	9,905.87	10,233.19	8,033.17	8,500.00	9,880.00	10,000.00
	Telephone charges for all departments.						
01409 360	UTILITIES	39,369.93	37,245.39	32,554.38	35,000.00	35,400.00	37,500.00
	New HVAC in 2015.						
01409 370	REPAIRS & MAINTENANCE	30,649.94	32,643.50	40,953.86	37,500.00	35,500.00	46,500.00
	Interior building repairs; 15% paid by Sewer Fund; 2016 UPS Battery replacement \$5,300; 2016 flush & clean fire suppression system in Township Building.						
01409 371	REPAIR/MAINT-LANDSCAPING	922.03	424.74	1,702.86	12,000.00	8,500.00	9,000.00
	Exterior landscaping and maintenance to the Township Bldg. \$10,000 for concrete repair in 2015.						
01409 450	CONTRACTED SERVICES	13,676.00	12,272.10	12,670.94	14,000.00	14,250.00	14,250.00
	M & M Lanscaping contract extended through 2016.						
	TOTAL FOR GEN GOVT-BUILDNGS & PLANT:	155,316.34	152,418.16	157,364.90	175,556.00	180,882.00	196,098.00
01410	GEN GOVT-POLICE	229,855.01	242,592.08	242,869.62	250,070.00	247,740.00	259,450.00
01410 110	SALARY OF CHIEF & LIEUTENANT						
	Salary and longevity for Chief-of-Police and Lieutenant 3.75% increase in 2016.						
01410 120	SALARY OF SERGEANT & CORPORAL	595,972.22	555,502.98	497,820.26	497,573.00	480,605.00	452,985.00
	3.75% salary increase in 2016. Contract expires 12/31/17.						
01410 130	SALARY OF PATROLMAN	828,373.37	846,252.42	925,125.58	1,029,205.00	1,053,240.00	1,171,231.00
	3.75% salary increase in 2016. Contract expires 12/31/17. Two new officers in 2015.						
01410 142	CROSSING GUARD SALARY	5,497.12	5,611.34	5,663.17	12,881.00	11,900.00	13,267.00
	Wages for Crossing Guard.						



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<b>ACCOUNTS FOR:</b>							
<b>GENERAL FUND</b>							
01410	150	DISPATCH & CLERK SALARY Salaries for police secretary and part-time receptionist/data entry clerk.	69,046.58 70,591.79	69,885.40	75,141.00	71,500.00	77,395.00
01410	151	MECHANIC SALARY Portion of mechanic's wages for work on police vehicles.	23,355.99 35,217.44	18,524.24	22,252.00	19,690.00	23,086.00
01410	153	DISABILITY & LIFE INS. Short-term, long-term disability and life insurance for police personnel.	34,627.88 441,714.81	35,386.99	38,340.00	37,930.00	39,039.00
01410	156	HEALTH INSURANCE 4% increase in 2016 to be reduced using \$53,500 RSF money.	455,292.66 6,541.91	417,844.84	584,797.00	535,614.00	546,580.00
01410	161	OASDI 6.2% for non-uniformed police personnel only; uniformed officers are not covered.	21,985.73 22,420.21	23,490.70	24,310.00	26,215.00	28,963.00
01410	163	MEDICARE 1.45% non-uniformed personnel and officers hired after 1986.	23,580.17	16,134.16	15,000.00	15,000.00	15,000.00
01410	174	EDUC. TUITION REIMBURSEMENT Tuition reimbursement capped at \$15,000 in 2016.	29,840.68 35,290.70	31,892.09 37,255.85	20,325.00 34,632.00	21,296.00 44,325.00	22,095.00 45,987.00
01410	181	OVERTIME SGT. & CPL.	3,097.46	3,184.73	3,300.00	3,505.00	3,637.00
01410	182	OVERTIME PATROLMEN Overtime for patrolmen.	11,844.78	8,913.66	6,980.00	3,989.00	4,139.00
01410	183	OVERTIME: SPECIAL EVENTS Overtime for Kiwanis Carnival and other special events	6,126.25	6,154.69	9,750.00	7,000.00	9,263.00
01410	184	SPECIAL DETAIL Reimbursable time expense for special details (\$65/hour). Includes details reimbursed by state grants.	0.00 2,076.07	20,382.18 3,068.75	25,891.00 4,000.00	25,891.00 4,000.00	26,862.00 4,000.00
01410	187	UNUSED SICK LEAVE BONUS Buy back unused sick days @ \$65 per day.	3,972.60	3,000.00	3,000.00	2,500.00	2,500.00
01410	188	FESTIVE HOLIDAY PAY Police Department office supplies.	9,429.34	11,134.05	15,000.00	15,000.00	15,000.00
01410	200	SUPPLIES CENTRAL MTG. CTY. S.W.A.T.					
01410	201	OPERATING SUPPLIES Supplies for county emergency response team.					
01410	220	OPERATING SUPPLIES Costs for ammo, photo supplies and the like.					

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<b>ACCOUNTS FOR:</b>							
<b>GENERAL FUND</b>							
01410	222	OPER. SUP: DETECTIVE DIV. Equipment for the detective.	94.75	426.21	500.00	38.00	500.00
01410	238	UNIFORMS Uniforms and clothing allowance (Chief, Lt., Detective - \$800 each); Eight (8) body cameras \$6,400.	9,064.94	30,665.10	35,000.00	34,873.00	41,400.00
01410	239	UNIFORM CLEANING Per contract.	4,105.00	3,085.17	5,000.00	4,000.00	5,000.00
01410	310	PHYSICAL FITNESS Corporate agreement with YMCA (50% membership).	5,824.25	9,352.00	7,000.00	4,800.00	4,500.00
01410	311	PROF. SERVICES - PENSION, OPEB PFM, US Bank and Savitz fees.	0.00	52,904.65	46,000.00	50,120.00	52,000.00
01410	320	COMMUNICATIONS Licensing fees, equipment lease, maintenance for communications equipment.	9,778.21	9,589.18	8,000.00	6,590.00	8,000.00
01410	370	VEHICLE MAINTENANCE Replacement parts and maintenance on police cars.	18,458.49	22,451.99	20,000.00	17,000.00	20,000.00
01410	374	FUEL/ GASOLINE/ DIESEL	41,336.19	36,612.97	40,000.00	23,695.00	30,000.00
01410	420	DUES & SUBSCRIPTIONS	2,367.00	1,483.85	2,500.00	2,000.00	2,500.00
01410	450	CONTRACTED SERVICES Copier lease, equipment calibration, computer servicing.	11,505.21	16,459.65	16,000.00	16,686.00	16,000.00
01410	460	EDUCATN/MTGS/CONFS/TRAVL Recertification under Act 120 and Act 165 (Hazardous Emerg. Response). Dues, training and travel expenses.	8,724.92	6,233.79	14,000.00	13,000.00	15,000.00
01410	480	PUBLIC PROGRAMS Crime prevention program supplies & equipment.	1,748.37	1,165.41	2,000.00	1,700.00	2,000.00
01410	520	COUNTY LOAN PAYMENT County loan (0% interest) for radios (2016-2020).	0.00	0.00	0.00	0.00	20,246.00
01410	700	CAPITAL PURCHASES One Chevy Tahoe with fit-out/camera (\$55,000) and one Ford Explorer with fit-out/camera (\$45,000).	46,055.29	85,811.48	56,000.00	56,000.00	100,000.00
TOTAL FOR GEN GOVT-POLICE:		2,541,880.85	2,660,229.89	2,930,867.00	2,863,722.00	3,084,677.00	
01412		AMBULANCE					

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<b>ACCOUNTS FOR:</b>							
<b>GENERAL FUND</b>							
01412	520	AMBULANCE CONTRIBUTION	0.00	0.00	0.00	0.00	15,000.00
		New line item for 2016: Formerly 30.411.520/contribution less the loan repayment for radios.					
<b>TOTAL FOR AMBULANCE:</b>							
01413		<u>GEN GOVT-CODE ENFORCEMENT</u>					
01413	200	OFFICE SUPPLIES	70.85	222.69	300.00	300.00	300.00
01413	311	PLUMBING INSPECTOR	5,945.00	4,127.50	4,500.00	4,758.00	5,200.00
		Based on anticipated building activity.					
01413	312	FIRE SAFETY INSPECTOR	8,180.25	7,200.00	9,500.00	9,500.00	11,000.00
		Monthly stipend for Fire Marshal \$600/month.					
<b>TOTAL FOR GEN GOVT-CODE ENFORCEMENT:</b>							
01414		<u>GEN GOVT-PLANING &amp; ZONING</u>	14,196.10	11,392.49	14,300.00	14,558.00	16,500.00
01414	120	ZONING/BLDG INSPECTION	77,112.42	77,112.42	80,930.00	77,195.00	0.00
		Salary for Zoning Officer/building Inspections.					
01414	140	SALARY BLDG & ZONING STAFF	67,914.69	69,948.39	79,580.00	78,832.00	95,250.00
		Assistant Township Manager (50%) and Building Codes Administrator (71%)					
01414	153	DISABILITY & LIFE INS.	1,794.12	1,823.97	1,930.00	2,131.00	2,010.00
		Assistant Township Manager (50%) and Building Codes Office Coordinator 75%.					
01414	156	HEALTH INSURANCE	18,443.32	21,129.36	38,839.00	35,425.00	37,088.00
		4% increase in 2016 to be reduced using \$53,500 RSF money.					
01414	161	OASDI	4,320.42	4,309.71	4,612.00	4,888.00	5,906.00
01414	163	MEDICARE	1,010.47	1,008.03	1,079.00	1,143.00	1,382.00
01414	200	OFFICE SUPPLIES	1,332.63	1,618.17	1,900.00	1,900.00	2,000.00
01414	300	ARCHITECTURAL SERVICES	57,443.35	51,872.39	68,000.00	60,000.00	0.00
01414	310	PROF SERV- PLANNING & ZONING	138.30	68.00	1,000.00	1,000.00	46,800.00
		Ken Amej's services \$90 per hour.					
01414	311	PROF SERV- UCC INSPECTING	0.00	0.00	0.00	0.00	78,000.00
		Kenstone Municipal Services, Inc. \$70 per hour.					
01414	313	PROF SERV- ENGINEERING	4,212.00	4,665.00	12,000.00	10,000.00	9,000.00
		Engineering services related to planning and zoning.					

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<b>ACCOUNTS FOR: GENERAL FUND</b>							
01414	314	PROF SERV- LEGAL (ZHB) 13,820.82	17,375.13	27,395.28	27,500.00	29,766.00	30,000.00
		Legal services and court reporting for the Zoning Hearing Board.					
01414	315	PROF SERV- LEGAL OTHER 23,654.48	22,723.11	60,343.27	40,000.00	71,500.00	40,000.00
		Legal services related to planning and zoning; printing of code updates by General Codes.					
01414	340	ADVERTISING/PRINTING/BINDNG 4,231.16	1,988.40	8,019.21	7,200.00	12,800.00	12,000.00
		Advertising for public hearings, printing of zoning and land use ordinances.					
01414	420	DUES & SUBSCRIPTIONS 125.00	125.00	189.00	150.00	290.00	350.00
01414	460	MEETINGS/CONFERENCES 623.01	765.63	2,073.51	1,500.00	1,500.00	1,500.00
		CEU'S for Assistant Township Manager and Building & Zoning. 276,176.19	276,532.71	362,804.47	366,220.00	388,370.00	361,286.00
TOTAL FOR GEN GOVT-PLANING & ZONING:							
01415	200	GEN GOVT-EMERGENCY MANGMNT 0.00	0.00	0.00	500.00	500.00	500.00
		Expenses of Emergency Management Coordinator.					
01415	460	TRAINING 0.00	0.00	0.00	250.00	250.00	250.00
		Continuing education courses for staff.					
TOTAL FOR GEN GOVT-EMERGENCY MANGMNT:							
01421	500	HEALTH 1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
		CONTRIB. GRANTS, & SUBSIDIES					
		Contributions to VNA determined by the Board of Supervisors. 1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
TOTAL FOR HEALTH:							
01427	300	SANITATN-SOLID WASTE DISP 3,460.28	3,773.14	4,399.24	5,000.00	3,422.00	5,000.00
		RECYCLING PROGRAM					
		Paper shredding/E-Cycle Event. Promotional events for recycling. 3,460.28	3,773.14	4,399.24	5,000.00	3,422.00	5,000.00
TOTAL FOR SANITATN-SOLID WASTE DISP:							
01429	140	PUBLIC WORKS-WASTEWTR COLL 1,388.54	1,242.60	2,016.62	2,300.00	750.00	2,300.00
		SEWER LATERAL WAGES					
		Inspection of laterals - SHVC for 2016.					
01429	161	OASDI 87.42	77.01	125.04	145.00	47.00	143.00
01429	163	MEDICARE 20.46	18.00	29.27	35.00	11.00	34.00
		TOTAL FOR PUBLIC WORKS-WASTEWTR COLL:	1,337.61	2,170.93	2,480.00	808.00	2,477.00

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016 BUDGET LEVEL: 1		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>ACCOUNTS FOR: GENERAL FUND</b>							
01430	PUB WORKS-HIGHWAY RDS STS						
01430	140 PERS SERV-SLRY HWY CREW	281,282.12	279,831.92	302,493.79	334,078.00	286,350.00	385,000.00
	Three new hires 75/25 highway/sewer.						
01430	153 DISABILITY & LIFE INS.	8,225.18	8,314.89	8,484.76	9,585.00	7,820.00	9,497.00
	Short and long-term disability, life insurances for the Highway Department.						
01430	156 HEALTH INSURANCE	108,424.38	114,839.16	104,047.53	149,600.00	124,284.00	186,647.00
	4% increase in 2016 to be reduced using \$53,500 RSF money.						
01430	161 OASDI	17,300.25	17,427.71	18,666.96	21,576.00	17,754.00	23,870.00
01430	163 MEDICARE	4,051.05	4,075.83	4,365.59	5,046.00	4,133.00	5,583.00
	Supplies: guiderails, cones, barricades, weed killer, flags and banners for streetscape.						
01430	220 HWY MAINT-GEN SERV/SUPPLS	10,926.70	9,551.70	11,520.89	17,500.00	7,200.00	15,000.00
	Supplies: guide rails, cones, flags, barricades, weed killer, flags and banners for streetscape.						
01430	238 CLOTHING & UNIFORMS	1,827.93	1,908.18	1,901.51	2,500.00	2,500.00	2,500.00
	\$250/person; also gear, safety vests, shirts, sweatshirts to comply with PENNDOT regulations.						
01430	260 SMALL TOOLS/MINOR EQUIPMT	1,437.25	825.08	683.84	1,500.00	825.00	1,250.00
	\$250/person; also gear, safety vests, shirts, sweatshirts to comply with PENNDOT regulations.						
01430	261 SMALL TOOLS - REPAIRS	248.28	317.68	668.24	650.00	300.00	650.00
	15% paid from Sewer Fund.						
01430	320 COMMUNICATION	2,704.26	1,804.18	1,409.83	1,900.00	1,250.00	1,600.00
	Phones for highway workers.						
01430	374 FUEL/ GASOLINE/ DIESEL	20,027.27	20,962.94	21,778.88	25,000.00	13,000.00	20,000.00
	Diesel fuel and gasoline for Public Works vehicles.						
01430	450 CONTRACT SERV - MOWING	16,090.00	15,770.00	15,370.00	16,500.00	15,250.00	16,500.00
	Mowing of basins through Landscape Contract.						
01430	460 MEETINGS/CONFERENCES	1,023.40	1,544.00	1,441.77	1,750.00	1,500.00	2,000.00
	Dues						
TOTAL FOR PUB WORKS-HIGHWAY RDS STS:		473,568.07	477,173.27	492,833.59	587,185.00	482,166.00	670,097.00



**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016 BUDGET LEVEL: 1		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>ACCOUNTS FOR: GENERAL FUND</b>							
01432	PUBLIC WORKS-SNOW/ICE REMV						
01432 140	SNOW/ICE REMOVAL-SALARY	744.00	1,327.72	3,563.28	3,500.00	3,500.00	3,750.00
	Snow plowing salaries, this amount subject to fluctuations due to weather conditions. Additional funds allocated from the Liquid Fuels Fund to allow for reduction in this line item.						
01432 161	OASDI	378.50	1,436.42	3,015.74	2,000.00	217.00	233.00
01432 163	MEDICARE	81.57	336.07	705.08	700.00	51.00	54.00
01432 220	SNOW/ICE REMOVAL-SUPPLIES	2,645.73	4,152.62	848.82	3,000.00	3,000.00	3,250.00
	Expenses for snow removal not charged to the Highway Aid Fund.						
	TOTAL FOR PUBLIC WORKS-SNOW/ICE REMV:	3,849.80	7,252.83	8,132.92	9,200.00	6,768.00	7,287.00
01437	PUBLIC WORKS-REPR TOOL&MAC						
01437 151	WAGES- MECHANIC	26,000.70	34,121.16	30,042.47	30,429.00	25,500.00	32,815.00
	Portion of mechanic's salary for work on Highway Department vehicles.						
01437 156	HEALTH INSURANCE	26,537.92	28,108.11	26,410.37	35,509.00	32,401.00	33,936.00
	4% increase in 2016 to be reduced using \$53,500 RSF money.						
01437 161	OASDI	1,370.86	2,048.30	1,890.59	1,887.00	1,581.00	2,035.00
01437 163	MEDICARE	320.67	479.09	651.03	441.00	370.00	476.00
01437 200	MECHANIC/SHOP SUPPLIES	6,356.94	5,189.31	4,605.09	6,000.00	5,500.00	6,000.00
	Supplies for repair of Highway Department vehicles.						
	TOTAL FOR PUBLIC WORKS-REPR TOOL&MAC:	60,587.09	69,945.97	63,599.55	74,266.00	65,352.00	75,262.00
01486	INSURANCE						
01486 351	LIABILITY-DVIT	40,627.30	37,831.63	38,888.05	53,177.00	53,177.00	49,538.00
	25% from Sewer Fund/5.5% from the Recreation Fund. \$35,000 RSF money in 2016.						
01486 354	WORKER'S COMPENSATION	46,736.77	41,104.21	25,028.46	67,288.00	48,000.00	67,726.00
	\$30,000 RSF money in 2016.						
	TOTAL FOR INSURANCE:	87,364.07	78,935.84	63,916.51	120,465.00	101,177.00	117,264.00
01487	EMPLOYEE BENEFITS						
01487 157	HEALTH CONTINGENCY	17,914.25	16,753.26	17,552.95	15,000.00	15,000.00	15,000.00
	YMCA corporate agreement (50% dues); sick leave bonus, drug tests and flu shots.						
01487 161	OASDI	740.90	713.00	714.55	930.00	750.00	750.00

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016		2012	2013	2014	2015	2016
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
					CURRENT YEAR PROJECTION	
<b>ACCOUNTS FOR:</b>						
<b>GENERAL FUND</b>						
01487	162 UNEMPLOYMENT COMPENSATION	699.68	500.67	329.11	1,000.00	1,000.00
	Since 1995, the township has self-funded this liability.					
01487	163 MEDICARE	173.28	166.75	167.12	220.00	220.00
01487	197 DEFINED CONTRIBUTION PENSION	0.00	0.00	180.59	1,170.00	9,600.00
	Defined Contribution Fund - 4% until 3 years of services.					
	TOTAL FOR EMPLOYEE BENEFITS:	19,528.11	18,133.68	18,944.32	18,320.00	26,570.00
01491	PRIOR YEAR EXPENDITURE					
01491	000 REFUND PRIOR YEAR REVENUES	5,541.65	0.00	330.32	0.00	0.00
	TOTAL FOR PRIOR YEAR EXPENDITURE:	5,541.65	0.00	330.32	0.00	0.00
01492	INTERFUND OPERATING TRANS					
01492	030 TRANSFER TO FIRE PROTECTION	0.00	0.00	0.00	0.00	80,000.00
	NEW LINE ITEM FOR 2016; previously in Capital Reserve					
	Fund/transfer amount less loan repayment of radios.					
01492	050 TRANS TO RECREATION FUND	317,421.00	352,588.00	364,980.00	382,000.00	471,761.00
	Fund transfer to balance the Recreation Fund.					
01492	160 TRANSFER TO OPEN SPACE FD	0.00	0.00	100,000.00	200,000.00	0.00
	Request to replenish the Open Space Fund in 2015.					
01492	200 TRANSFER TO SINKING FUND	0.00	59,660.00	58,405.00	24,258.00	608,374.00
	\$34,064.00					
01492	300 TRANS TO CAPITAL RESERVE	238,867.00	811,266.80	2,012,821.00	296,602.00	58,776.00
	Transfer of unencumbered funds for capital in accordance with surplus					
	policy.					
01492	600 TRANS TO POLICE PENSION F	569,802.00	676,797.00	786,937.00	711,497.00	764,786.00
	The Minimum Municipal Obligation for the Police Pension Fund.					
01492	610 TRANSFER TO OPEB PENSION FUND	0.00	0.00	175,000.00	25,000.00	25,000.00
	Other Post-Employment Benefits Trust (OPEB) funding for health care					
	for retired police.					
01492	650 TRANS TO NON-UNIF PENSION	239,441.00	259,175.00	307,060.00	210,654.00	207,493.00
	Minimum Municipal Obligation for the Non-Uniformed employees.					
01492	920 TRANSFER TO INDUSTRIAL COMPACT	3,000.00	0.00	0.00	0.00	0.00
	No Township's contribution required in 2014 for the Industrial Compact.					
	TOTAL FOR INTERFUND OPERATING TRANS:	1,368,531.00	2,159,486.80	3,805,203.00	1,850,011.00	2,216,190.00

LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
BUDGET PROJECTION NUMBER: 2016						
BUDGET LEVEL: 1						
ACCOUNTS FOR: GENERAL FUND						
TOTAL EXPENSES FOR FUND	5,924,821.35	6,797,661.72	8,604,632.16	7,222,937.00	8,545,226.00	7,874,249.00
GRAND TOTALS FOR FUND	-427,718.12	-808,967.64	1,159,599.91	0.00	0.00	0.00



STREET

LIGHT

FUND

02



**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

11/6/2015

BUDGET PROJECTION NUMBER: 2016 BUDGET LEVEL: 1		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>ACCOUNTS FOR:</b>							
<b>STREET LIGHT FUND</b>							
<u>02301</u>	<u>REAL ESTATE TAXES</u>						
02301	100 CURRENT REAL ESTATE TAXES	-16,673.06	-16,515.98	-16,585.11	-16,629.00	-16,629.00	-16,629.00
	Tax on 13 street light districts.						
	<b>TOTAL FOR REAL ESTATE TAXES:</b>	-16,673.06	-16,515.98	-16,585.11	-16,629.00	-16,629.00	-16,629.00
<u>02341</u>	<u>INTEREST EARNINGS</u>						
02341	000 INTEREST EARNINGS	-6.79	-5.90	-4.94	-7.00	-5.00	-5.00
	TOTAL FOR INTEREST EARNINGS:	-6.79	-5.90	-4.94	-7.00	-5.00	-5.00
<u>02391</u>	<u>COMPENSATION FOR LOSS OF ASSET</u>						
02391	200 COMPENSATION FOR LOSS OF ASSET	0.00	0.00	-4,295.00	0.00	-1,000.00	0.00
	TOTAL FOR COMPENSATION FOR LOSS OF ASSET:	0.00	0.00	-4,295.00	0.00	-1,000.00	0.00
<u>02399</u>	<u>CARRY FORWARD PRIOR YEAR</u>						
02399	000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	0.00	-5,002.00	0.00
	TOTAL FOR CARRY FORWARD PRIOR YEAR:	0.00	0.00	0.00	0.00	-5,002.00	0.00
	<b>TOTAL REVENUES FOR FUND</b>	<b>-16,679.85</b>	<b>-16,521.88</b>	<b>-20,885.05</b>	<b>-16,636.00</b>	<b>-22,636.00</b>	<b>-16,634.00</b>
<u>02401</u>	<u>GEN GOVT-EXECUTIVE</u>						
02401	140 ADMINISTRATIVE FEES	88.50	77.00	12.50	25.00	15.00	25.00
	Real estate tax data from Data Flow.						
	<b>TOTAL FOR GEN GOVT-EXECUTIVE:</b>	88.50	77.00	12.50	25.00	15.00	25.00
<u>02434</u>	<u>PUBLIC WORKS-STREET LIGHTING</u>						
02434	371 R/M PEN AMBLER DISTRICT	1,960.66	1,769.43	1,830.06	1,867.00	1,831.00	1,867.00
	Seventeen (17) street lights for PECO #36350-01802 and 138 properties in district.						
02434	372 R/M PENLLYN DISTRICT	2,085.13	1,881.20	1,945.29	1,985.00	1,946.00	1,985.00
	Eighteen (18) street lights for PECO #442537-00308 and 145 properties in district.						
02434	373 R/M TREWELLYN ESTATE DISTRICT	762.45	808.04	704.51	719.00	705.00	719.00
	Seven (7) street lights for PECO #48638-02007 and 72 properties in district.						
02434	374 R/M WOODED POND DISTRICT	121.86	109.31	112.80	115.00	113.00	115.00
	One (1) street light for PECO #17715-00901 and 32 properties in district.						

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016		2012	2013	2014	2015	CURRENT YEAR	2016	
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET	
<b>ACCOUNTS FOR:</b>								
<b>STREET LIGHT FUND</b>								
02434	375	R/M FOXFIELD RESERVE DISTRICT Four (4) street lights for PECO #23909-00509 and 20 properties in district.	447.79	405.15	419.30	428.00	419.00	428.00
02434	376	R/M POLO CLUB DISTRICT Eight (8) street lights for PECO #73380-01603 and 38 properties in district.	566.82	666.14	494.20	505.00	495.00	505.00
02434	377	R/M BETHLEHEM DISTRICT Seventeen (17) street lights for PECO #39444-00208. Adjustments will be made when PECO adds the 21 street lights as part of the Phase 2 project; 54 properties in district.	1,884.97	1,673.05	1,719.65	1,707.00	1,721.00	1,756.00
02434	378	R/M CEDAR HILL EST DISTRICT Five (5) street lights for PECO #85791-01209 and 41 properties in district.	606.95	544.47	563.41	575.00	564.00	575.00
02434	379	R/M GWYNEDD RESERVE DISTRICT One (1) street light for PECO #82698-01102 and 18 properties in district.	132.55	109.07	112.80	115.00	113.00	115.00
02434	380	R/M GWYNN CREST DISTRICT Three (3) street lights for PECO #82709-00903 and 15 properties in district.	364.28	320.43	344.32	345.00	338.00	345.00
02434	381	R/M WALNUT FARMS DISTRICT Three (3) street lights for PECO #64166-01005 and 9 properties in district.	410.83	365.23	376.58	384.00	377.00	385.00
02434	382	R/M GWYNN OAKS DISTRICT One (1) street light for PECO #39417-00906 and 14 properties in district.	121.84	109.07	112.80	115.00	113.00	115.00
02434	383	R/M WISTER WOOD DISTRICT Three (3) street lights for PECO #23974-01502 and 16 properties in district.	66.91	70.67	71.06	72.00	70.00	72.00
02434	720	CAPITAL IMPROVEMENTS Capital improvements, catastrophic repairs and upgrade to LED lights when replacement of fixture is needed.	4,376.00	1,275.84	668.41	1,786.00	11,816.00	4,000.00
<b>TOTAL FOR PUBLIC WORKS-STREET LIGHTING:</b>			13,909.04	10,107.10	9,475.19	10,718.00	20,621.00	12,982.00

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

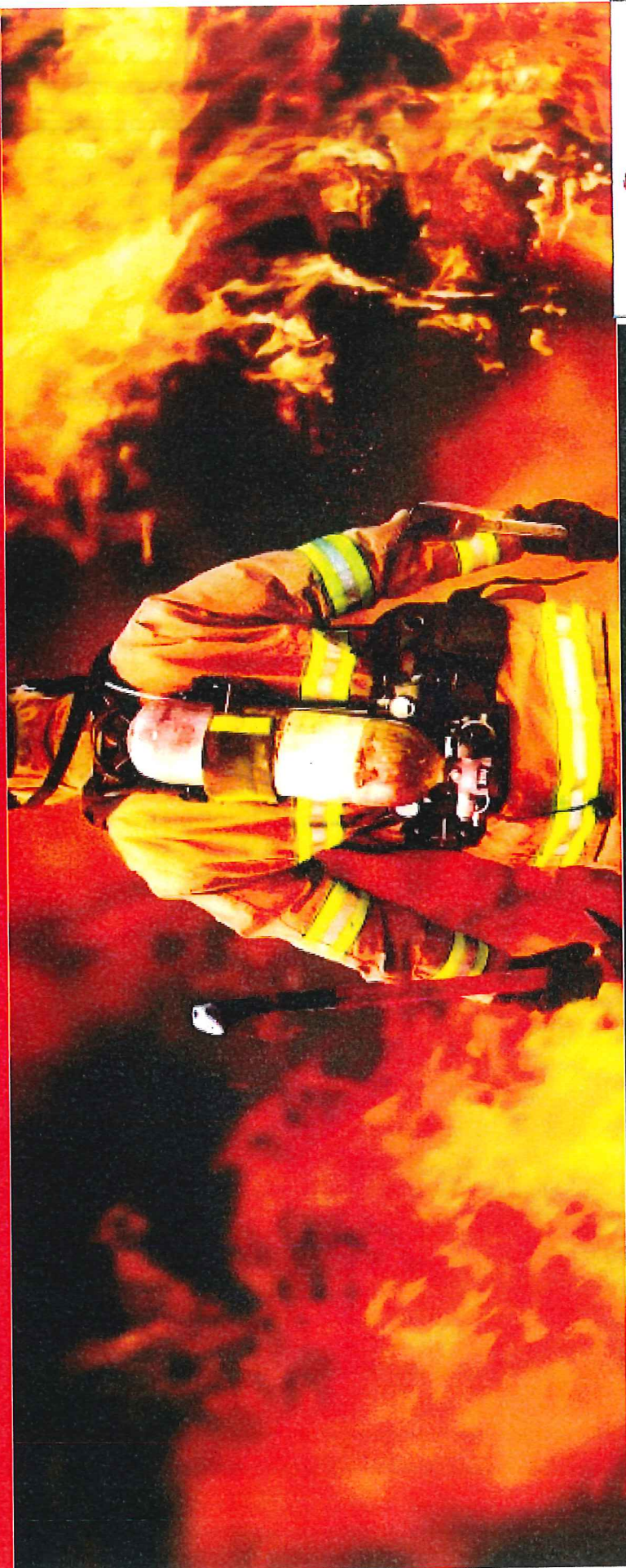
BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

ACCOUNTS FOR:  
STREET LIGHT FUND

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<u>02492</u> INTERFUND OPERATING TRANS						
02492 010 TRANSFER TO GENERAL FD	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
TOTAL FOR INTERFUND OPERATING TRANS:	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
<u>02493</u> UNENCUMBERED RESERVE						
02493 000 UNENCUMBERED RESERVE	0.00	0.00	0.00	3,893.00	0.00	3,627.00
TOTAL FOR UNENCUMBERED RESERVE:	0.00	0.00	0.00	3,893.00	0.00	3,627.00
<b>TOTAL EXPENSES FOR FUND</b>	<b>15,997.54</b>	<b>12,184.10</b>	<b>11,487.69</b>	<b>16,636.00</b>	<b>22,636.00</b>	<b>16,634.00</b>
<b>GRAND TOTALS FOR FUND</b>	<b>-682.31</b>	<b>-4,337.78</b>	<b>-9,397.36</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

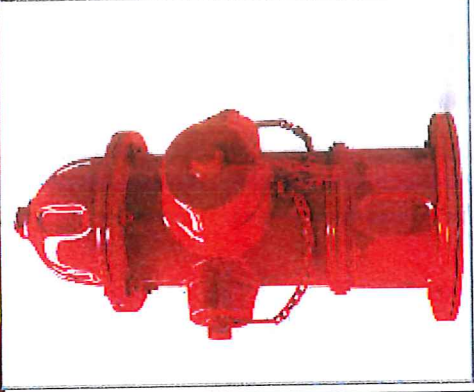


FIRE PROTECTION FUND 03



FIRE  
HYDRANT FUND

04



**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>BUDGET PROJECTION NUMBER: 2016</b>						
<b>BUDGET LEVEL: 1</b>						
<b>ACCOUNTS FOR:</b>						
<b>FIRE PROTECTION FUND</b>						
03301	<u>REAL ESTATE TAXES</u>					
03301 100	-192,990.24	-193,871.83	-194,084.33	-192,490.00	-192,490.00	-194,500.00
	No increase is reflected, mills will remain at .146.					
03301 600	-10.78	-698.17	-621.70	-100.00	-300.00	-300.00
	Interim real estate fire tax					
	-193,001.02	-194,570.00	-194,706.03	-192,590.00	-192,790.00	-194,800.00
	TOTAL FOR REAL ESTATE TAXES:					
03341	<u>INTEREST EARNINGS</u>					
03341 000	-8.11	-8.40	-5.70	-5.00	-8.00	-8.00
	-8.11	-8.40	-5.70	-5.00	-8.00	-8.00
	TOTAL FOR INTEREST EARNINGS:					
03392	<u>INTERFUND OPERATING TRANSFER</u>					
03392 010	0.00	0.00	0.00	0.00	0.00	-80,000.00
	TRANSFER FROM GENERAL FUND					
	To be contributed to the two fire companies.					
	0.00	0.00	0.00	0.00	0.00	-80,000.00
	TOTAL FOR INTERFUND OPERATING TRANSFER:					
	-193,009.13	-194,578.40	-194,711.73	-192,595.00	-192,798.00	-274,808.00
	<b>TOTAL REVENUES FOR FUND</b>					
03480	<u>INTERGOVERNMENTAL EXPENSE</u>					
03480 351	945.75	1,346.90	3,008.10	3,051.00	1,095.00	2,200.00
	LIABILITY INS. - WISSAHICKON					
	To Ambler Borough for portion of Wissahickon Fire Company's Fire Truck Insurance.					
03480 354	5,529.00	5,588.00	13,232.57	13,423.00	10,324.00	11,980.00
	WRKS' COMP INS. - WISSAHICKON					
	To Ambler Borough for portion of Wissahickon Fire Company's Workers Comp Insurance.					
03480 355	0.00	6,260.10	9,614.98	9,753.00	9,753.00	12,480.00
	WRKS COMP INS.-N.PENN					
	To North Wales Borough for portion of North Penn Fire Company's Workers Comp Insurance.					
03480 900	57,415.43	50,755.44	50,071.00	47,425.00	47,486.00	45,962.00
	N PENN VOL FIRE CO					
	30% of revenues generated from the Fire Tax less insurance.					
03480 910	127,494.57	126,101.35	116,832.33	116,943.00	122,140.00	122,186.00
	WISSAHICKON VOL FIRE CO					
	70% of revenues generated from the Fire Tax less insurance.					
	191,384.75	190,051.79	192,758.98	190,595.00	190,798.00	194,808.00
	TOTAL FOR INTERGOVERNMENTAL EXPENSE:					
03489	<u>OTHER EXPENDITURES</u>					
03489 900	0.00	0.00	0.00	0.00	0.00	24,000.00
	CONTRIBUTION TO N. PENN FIRE C					

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

**ACCOUNTS FOR:  
FIRE PROTECTION FUND**

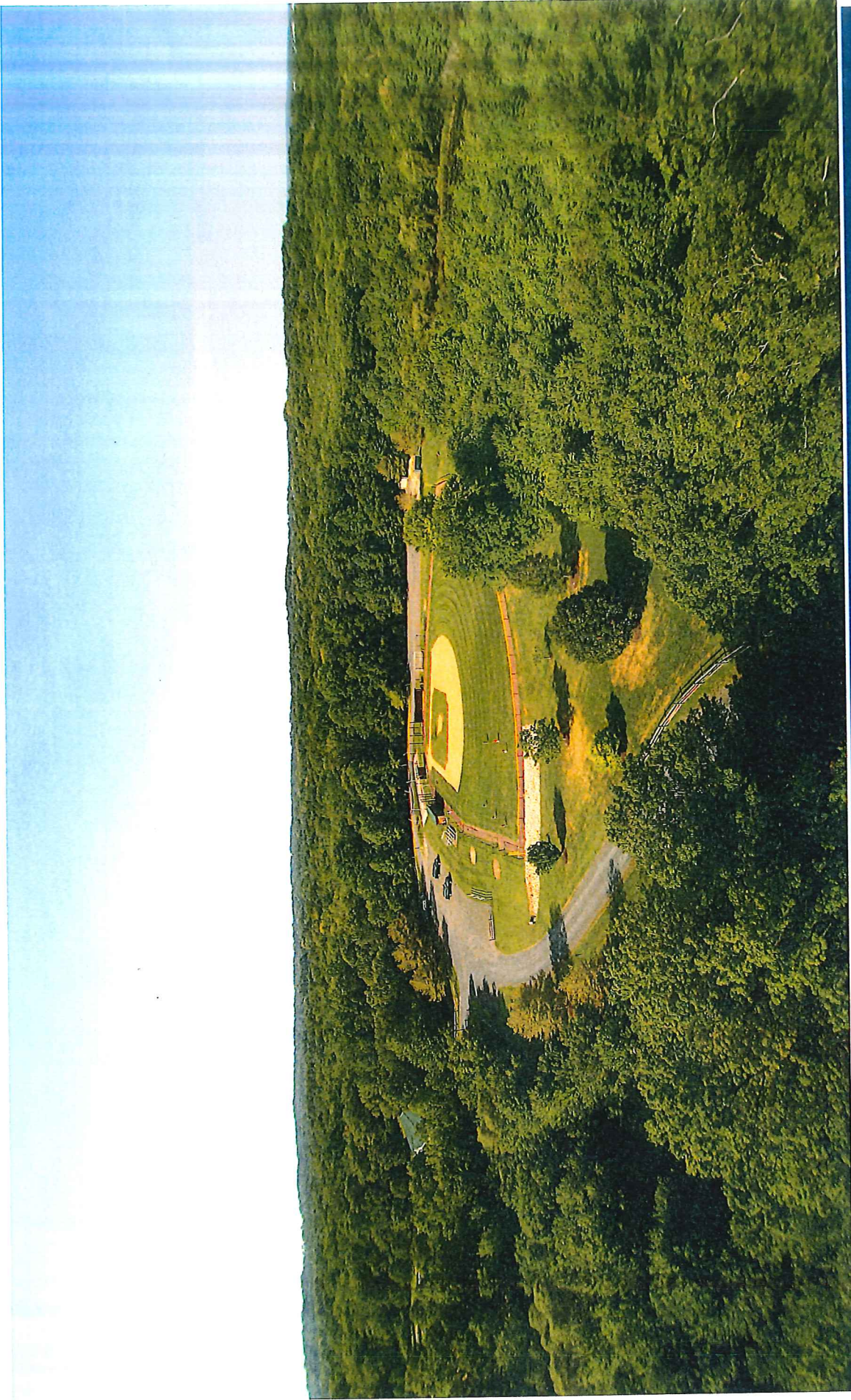
	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
Contribution to North Penn Fire Company, 30% of transfer from General Fund.						
03489 910 CONTRIBUTION TO WISSAHICKON FI	0.00	0.00	0.00	0.00	0.00	56,000.00
Contribution to Wissahickon Fire Company 70% of transfer from General Fund. Will be net of five (5) year loan to upgrade radios.						
TOTAL FOR OTHER EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	80,000.00
03492 INTERFUND OPERATING TRANS	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
03492 010 TRANSFER TO GENERAL FD.	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
TOTAL FOR INTERFUND OPERATING TRANS:	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	0.00
<b>TOTAL EXPENSES FOR FUND</b>	<b>193,384.75</b>	<b>192,051.79</b>	<b>194,758.98</b>	<b>192,595.00</b>	<b>192,798.00</b>	<b>274,808.00</b>
<b>GRAND TOTALS FOR FUND</b>	<b>375.62</b>	<b>-2,526.61</b>	<b>47.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016 BUDGET LEVEL: 1	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>ACCOUNTS FOR:</b>						
<b>FIRE HYDRANT FUND</b>						
04301 REAL ESTATE TAXES						
04301 100 CURRENT REAL ESTATE TAXES	-39,504.85	-39,686.06	-39,753.57	-39,324.00	-39,550.00	-39,546.00
	Based on .030 of a mill at current valuation.					
04301 600 INTERIM REAL ESTATE TAXES	-2.48	-143.55	-127.81	-15.00	-75.00	-75.00
TOTAL FOR REAL ESTATE TAXES:	-39,507.33	-39,829.61	-39,881.38	-39,339.00	-39,625.00	-39,621.00
04341 INTEREST EARNINGS						
04341 000 INTEREST EARNINGS	-587.56	-414.83	-253.94	-225.00	-245.00	-260.00
TOTAL FOR INTEREST EARNINGS:	-587.56	-414.83	-253.94	-225.00	-245.00	-260.00
04399 CARRY FORWARD PRIOR YEAR						
04399 000 CARRY FORWARD	0.00	0.00	0.00	-2,921.00	-2,613.00	-634.00
TOTAL FOR CARRY FORWARD PRIOR YEAR:	0.00	0.00	0.00	-2,921.00	-2,613.00	-634.00
<b>TOTAL REVENUES FOR FUND</b>	<b>-40,094.89</b>	<b>-40,244.44</b>	<b>-40,135.32</b>	<b>-42,485.00</b>	<b>-42,483.00</b>	<b>-40,515.00</b>
04401 GEN GOVT-EXECUTIVE						
04401 140 ADMINISTRATIVE FEES	88.50	77.00	12.50	15.00	13.00	15.00
	Real estate tax data from Data Flow.					
TOTAL FOR GEN GOVT-EXECUTIVE:	88.50	77.00	12.50	15.00	13.00	15.00
04411 GEN GOVT-FIRE						
04411 360 RENTAL HYDRANT SERVICE	39,465.70	39,715.70	39,715.70	40,470.00	40,470.00	40,500.00
	Hydrant rentals with North Wales Water Authority and Ambler Water Company. No increase in 2016 rates from North Wales Water Authority or Ambler Borough. NWWA represents 86% of the hydrant rentals in the Township.					
TOTAL FOR GEN GOVT-FIRE:	39,465.70	39,715.70	39,715.70	40,470.00	40,470.00	40,500.00
04492 INTERFUND OPERATING TRANS						
04492 010 TRANSFER TO GENERAL FD.	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
TOTAL FOR INTERFUND OPERATING TRANS:	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
<b>TOTAL EXPENSES FOR FUND</b>	<b>41,554.20</b>	<b>41,792.70</b>	<b>41,728.20</b>	<b>42,485.00</b>	<b>42,483.00</b>	<b>40,515.00</b>
<b>GRAND TOTALS FOR FUND</b>	<b>1,459.31</b>	<b>1,548.26</b>	<b>1,592.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





PARK & RECREATION FUND 05



**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>BUDGET PROJECTION NUMBER: 2016</b>						
<b>BUDGET LEVEL: 1</b>						
<b>ACCOUNTS FOR:</b>						
<b>RECREATION FUND</b>						
05301	REAL ESTATE TAXES					
05301 100	CURRENT REAL ESTATE TAXES	-72,703.36	-73,035.44	-73,115.64	-73,054.00	-73,100.00
	Based on 0.055 Real Estate Tax for recreation purposes.					
05301 600	INTERIM REAL ESTATE TAXES	-3.92	-263.02	-234.22	-150.00	-180.00
	TOTAL FOR REAL ESTATE TAXES:	-72,707.28	-73,298.46	-73,349.86	-73,204.00	-73,280.00
05341	INTEREST EARNINGS					
05341 000	INTEREST EARNING	-11.99	-9.74	-10.56	-32.00	-25.00
	TOTAL FOR INTEREST EARNINGS:	-11.99	-9.74	-10.56	-32.00	-25.00
05361	DEPT EARNINGS-GEN GOVT					
05361 360	RECREATION IMPACT FEE	-2,000.00	-9,043.00	-500.00	-1,500.00	-4,000.00
	\$500 per new res./\$500 per 1000 sf Comm/Inst/Industrial. 2016: WHS, BASF, Berman, SHVCL, DOW, Siemens, Rhone Poulenc, Foulkeways.					
	TOTAL FOR DEPT EARNINGS-GEN GOVT:	-2,000.00	-9,043.00	-500.00	-1,500.00	-4,000.00
05367	CULTURE-RECREATION					
05367 300	PARK RESERVATIONS	-13,554.50	-12,675.00	-7,870.00	-7,900.00	-7,900.00
	Germentown Academy \$6,300 for Spring Baseball (weather permitting).					
05367 400	PROGRAM FEES	-8,862.00	-7,763.00	-10,649.00	-2,500.00	-4,000.00
05367 410	COUNTRIE PICNIC	-1,983.00	-2,023.00	-1,692.00	0.00	-10,000.00
	Earnings from Countrie Picnic vendor spaces.					
05367 500	CONTRIBUTIONS	-1,200.00	-1,200.00	-700.00	0.00	-2,000.00
	New sponsor plan for 2016.					
05367 800	SUMMER CAMP FEES	-55,697.00	-48,730.00	-43,386.00	-43,941.00	-44,000.00
	3% increase to camp fee in 2016.					
05367 900	TICKET SALE COMMISSION	-668.95	-520.12	-333.97	-423.00	-500.00
	TOTAL FOR CULTURE-RECREATION:	-81,965.45	-72,911.12	-64,630.97	-54,764.00	-68,400.00
05387	CONTRIBUTION					
05387 100	FRIENDS OF PARKS & TRAILS	0.00	-103.00	-229.20	-100.00	-100.00
	Sale of maps, books and donations.					
	TOTAL FOR CONTRIBUTION:	0.00	-103.00	-229.20	-100.00	-100.00
05392	INTERFUND OPERING TRANS					
05392 010	TRANS FROM GENERAL FUND	-317,421.00	-352,588.00	-364,980.00	-403,991.00	-471,761.00
	TOTAL FOR INTERFUND OPERING TRANS:	-317,421.00	-352,588.00	-364,980.00	-403,991.00	-471,761.00



**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016 BUDGET LEVEL: 1		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>ACCOUNTS FOR: RECREATION FUND</b>							
<b>TOTAL REVENUES FOR FUND</b>							
05437	REPAIR TOOLS & MACHINERY						
05437	370 REPAIR TOOLS & MACHINERY Truck #12, Truck #15, Gator, Trail Groomer, mowers, equipment, etc.	-474,105.72	-507,953.32	-503,700.59	-528,847.00	-533,591.00	-617,566.00
05437	374 FUEL/GASOLINE/DIESEL	3,749.55	6,617.44	5,593.60	6,000.00	4,000.00	6,000.00
05437	374 FUEL/GASOLINE/DIESEL	3,839.66	5,133.90	4,249.13	4,500.00	3,170.00	3,700.00
TOTAL FOR REPAIR TOOLS & MACHINERY:		7,589.21	11,751.34	9,842.73	10,500.00	7,170.00	9,700.00
05451	CULTURE-RECREATION ADMIN						
05451	120 RECREATION ADMIN.-SALARY Recreation Director salary along with Contracted Recreation Coordinator (approximately 30 hrs/wk for 40 weeks).	55,045.97	57,278.35	58,523.45	59,735.00	60,238.00	85,000.00
05451	153 DISABILITY & LIFE INS. Coordinator	1,488.96	1,523.83	1,569.03	1,598.00	1,598.00	1,623.00
05451	156 HEALTH INSURANCE	21,036.40	22,283.88	20,909.53	28,113.00	25,632.00	35,320.00
05451	161 OASDI	3,515.93	3,579.86	3,731.28	3,704.00	3,735.00	3,782.00
05451	163 MEDICARE	820.79	956.23	872.75	836.00	844.00	854.00
05451	164 DEFERRED COMPENSATION 3% of Recreation Director salary/Recreation Director is not in Defined Benefit Plan.	1,586.74	1,602.77	1,699.71	1,793.00	1,793.00	1,830.00
05451	200 OFFICE SUPPLIES	272.32	258.34	389.13	400.00	105.00	250.00
05451	220 OPERATING SUPPLIES	0.00	0.00	48.20	350.00	110.00	250.00
05451	330 TRAVEL Mileage for Recreation Director.	460.78	719.31	782.62	1,750.00	101.00	500.00
05451	340 ADVERTISING & PRINTING 2016 P&R to pay 25% of postage cost only.	3,412.50	230.36	698.73	1,000.00	800.00	1,000.00
05451	420 DUES, SUB & MEMBERSHIPS Membership of Township and Recreation Director in professional organizations.	120.00	255.00	324.00	255.00	259.00	275.00
05451	460 MEETINGS/CONFERENCES PRPS (PA Recreation & Parks Society), in Seven Springs, PA, EDAAPERD (American Alliance for Health Physical Education, Recreation and Dance) in Atlantic City, NJ.	1,395.45	1,696.58	1,354.35	2,000.00	1,859.00	2,000.00
05451	740 EQUIPMENT & FACILITIES	86.94	0.00	0.00	150.00	75.00	150.00

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016		2012	2013	2014	2015	CURRENT YEAR	2016
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
<b>ACCOUNTS FOR: RECREATION FUND</b>							
TOTAL FOR CULTURE-RECREATION ADMIN:							
05452	SUMMER CAMP	89,242.78	90,384.51	90,902.78	101,684.00	97,149.00	132,834.00
05452	141 WAGES-SUMMER PROGRAM	33,056.91	27,433.93	31,136.53	30,000.00	26,475.00	28,000.00
Employees for Summer Camp directly correlated to camp enrollment.							
05452	161 OASDI	2,043.00	1,700.99	1,930.53	1,860.00	1,646.00	1,736.00
05452	163 MEDICARE	479.36	397.81	451.47	420.00	385.00	392.00
05452	213 FIELD TRIPS	3,447.30	2,098.00	2,214.33	2,385.00	1,793.00	2,500.00
Field trips, concentrated on localized trips in 2016.							
05452	221 SUPPLIES-SUMMER CAMP	1,550.56	1,163.39	1,716.47	1,500.00	2,251.00	2,500.00
T-Shirts, arts & crafts, first-aid supplies, board games, etc.							
05452	301 OTHER CHARGES-SUMMER	10,858.47	9,183.04	9,869.58	10,000.00	11,601.00	11,500.00
School facilities, WSD pool and background checks.							
05452	380 RENTAL - BUSES	910.00	1,460.00	1,320.00	1,320.00	2,020.00	1,500.00
Buses for field trips used in 2016.							
TOTAL FOR SUMMER CAMP:							
05453	RECREATION EVENTS	52,345.60	43,437.16	48,638.91	47,485.00	46,171.00	48,128.00
05453	141 CONTRACTED SERVICES CTY P	5,045.20	3,615.00	4,639.53	0.00	0.00	2,500.00
05453	247 OPERATING SUPPL-COUNTRIE	1,285.80	1,908.68	1,126.27	0.00	0.00	7,500.00
Increase due to Rebranding/Marekting/Advertising Materials.							
05453	300 EVENTS/ACTIVITIES	2,697.23	3,275.94	3,341.30	7,000.00	4,400.00	4,500.00
Easter Egg Hunt, Book Trail, 6 Summer Concerts .							
TOTAL FOR RECREATION EVENTS:							
05454	PARKS	9,028.23	8,799.62	9,107.10	7,000.00	4,400.00	14,500.00
05454	140 WAGES - PARK ATTENDANTS	0.00	10,599.79	15,684.44	15,415.00	15,600.00	15,800.00
05454	141 WAGES-MAINTENANCE	144,697.99	125,182.74	124,664.42	128,732.00	140,600.00	156,441.00
3 full time; 1 seasonal employee for 16 weeks (5/13/16 thru 08/30/16)							
05454	153 DISABILITY & LIFE INS.	2,727.12	2,774.75	2,845.72	2,911.00	3,847.00	4,249.00
transfer of Livezy to FT Parks (3/30/15).							
05454	156 HEALTH INSURANCE	53,075.85	56,216.16	52,820.75	71,020.00	84,022.00	98,563.00
05454	161 OASDI	8,981.67	8,407.60	8,677.45	8,937.00	9,684.00	10,679.00
05454	163 MEDICARE	2,100.63	1,966.29	2,029.26	2,110.00	2,265.00	2,498.00
05454	220 OPERATING SUPPLIES	1,269.52	1,306.59	145.29	1,500.00	1,000.00	1,500.00

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016		2012	2013	2014	2015	2016
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
CURRENT YEAR PROJECTION						
<b>ACCOUNTS FOR:</b>						
<b>RECREATION FUND</b>						
05454	221	Equipment, tools, cleaning supplies, trash bags, etc. for park building. ATHLETIC FIELD MAINTENANCE 4,422.57	6,967.75	8,430.84	7,500.00	7,500.00
05454	238	Fertilizer, herbicide, grass seed, etc. CLOTHING & UNIFORMS Uniforms for full-time & seasonal employees (\$250 annually for full-time employees). 849.87	1,154.67	919.52	1,200.00	1,200.00
05454	300	TRAVEL 5.20	0.00	0.00	100.00	100.00
05454	320	COMMUNICATION 2,990.86	2,983.12	3,157.98	3,200.00	3,200.00
05454	361	Cell phones for staff. UTILITIES 12,944.21	13,650.29	14,421.69	15,000.00	15,000.00
05454	372	Electric and water at park facilities. REPAIRS & MAINT. PARKS 5,693.16	8,372.56	3,512.47	7,500.00	7,500.00
05454	373	Tree removal to Open Space in 2014; Name & Address Signs for parks. PARK BUILDING MAINTENANCE 3,831.49	7,026.76	6,011.55	6,500.00	6,500.00
05454	380	Sprinkler, HVAC, equipment, alarm inspections & maintenance. RENTALS - EQUIPMENT 4,815.34	5,513.96	4,091.03	5,000.00	5,000.00
05454	420	Parks port-a-potty, stump grinder rental, other equipment rental as needed. DUES & MEMBERSHIPS 625.00	130.00	725.00	400.00	400.00
05454	450	ISA; P & R Memberships. CONTRACTED SERVICES 44,726.25	43,277.37	44,281.25	43,000.00	43,000.00
05454	460	Contract through 2016 mowing period. Re-bid at end of 216. CONFERENCE, TRAINING 949.45	1,132.18	1,105.93	1,300.00	1,300.00
05454	720	Training, Montco picnic, conferences for Parks personnel. CAPITAL REPAIRS & IMPROVEMENT 4,793.73	5,253.92	4,995.41	15,950.00	10,000.00
TOTAL FOR PARKS:		Repairs to fields, buildings, fencing, trails, parking lots, etc., in parks. 299,499.91	301,916.50	298,520.00	337,275.00	353,818.00
05456	210	YOUTH PROGRAMS SUPPLIES - YOUTH PROGRAMS 0.00	0.00	0.00	100.00	100.00
05456	450	Supplies needed to run Youth Programs. CONTRACTED SERVICES 3,052.00	1,260.00	0.00	2,500.00	475.00
						1,000.00

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

**ACCOUNTS FOR:  
RECREATION FUND**

Costs for instructors of sports mini-camps, preschool programs, nature camps, etc.

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
TOTAL FOR YOUTH PROGRAMS:	3,052.00	1,260.00	0.00	2,600.00	475.00	1,100.00
<u>05459</u> ADULT PROGRAMS	2,242.25	4,783.00	2,176.50	3,000.00	6,760.00	4,000.00
05459 210 SUPPLIES - EVENT TICKETS						
Costs of tickets for bus trips such as baseball games, Broadway shows and flower show including bus rentals as needed.	676.80	0.00	800.00	1,000.00	270.00	1,000.00
05459 450 CONTRACTED SERVICES						
Fees for instructors for crafts and other programs.	2,919.05	4,783.00	2,976.50	4,100.00	7,030.00	5,000.00
TOTAL FOR ADULT PROGRAMS:	2,200.00	2,500.00	1,875.00	3,600.00	3,000.00	3,000.00
<u>05486</u> INSURANCE	3,482.34	2,993.87	3,077.49	4,210.00	4,208.00	4,544.00
05486 351 LIABILITY INS. CONTRIB.	10,510.27	5,248.07	6,346.13	8,116.00	7,940.00	8,100.00
05486 354 WORKER'S COMPENSATION	13,992.61	8,241.94	9,423.62	12,326.00	12,148.00	12,644.00
TOTAL FOR INSURANCE:	27,985.22	16,493.08	18,847.24	24,652.00	27,088.00	28,888.00
<u>05487</u> EMPLOYEE BENEFIT	2,200.00	2,500.00	1,875.00	3,600.00	3,000.00	3,000.00
05487 157 HEALTH CONTINGENCY						
Sick leave bonus, YMCA Membership, drug testing and flu shots.	136.40	155.00	116.25	225.00	186.00	186.00
05487 161 OASDI	31.90	36.25	27.19	52.00	44.00	44.00
05487 163 MEDICARE	2,368.30	2,691.25	2,018.44	3,877.00	3,230.00	3,230.00
TOTAL FOR EMPLOYEE BENEFIT:	2,606.60	3,182.50	2,161.88	4,754.00	3,660.00	3,660.00
<u>05492</u> INTERFUND OPERATING TRANS	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
05492 010 TRANSFER TO GENERAL FUND						
Eliminate transfer in 2016.	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
TOTAL FOR INTERFUND OPERATING TRANS:	482,037.69	475,265.32	473,430.08	528,847.00	533,591.00	617,566.00
TOTAL EXPENSES FOR FUND	7,931.97	-32,688.00	-30,270.51	0.00	0.00	0.00
GRAND TOTALS FOR FUND						





SEWER FUND 08

SEWER CAPITAL RESERVE FUND 09

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

**ACCOUNTS FOR:  
SEWER FUND**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
08341 INTEREST EARNINGS						
08341 000 INTEREST EARNINGS	-9,672.93	-5,681.41	-4,716.09	-3,000.00	-7,142.00	-7,400.00
TOTAL FOR INTEREST EARNINGS:	-9,672.93	-5,681.41	-4,716.09	-3,000.00	-7,142.00	-7,400.00
08361 DEPT EARNINGS-GEN GOVT						
08361 450 GIS PARCEL INTEGRATION FEE	0.00	-300.00	0.00	-300.00	-300.00	-300.00
Fee to add new parcels to the GIS system.						
TOTAL FOR DEPT EARNINGS-GEN GOVT:	0.00	-300.00	0.00	-300.00	-300.00	-300.00
08364 DEPT EARNINGS-SANITATION						
08364 110 SEWER CONNECTION PERMITS	-1,500.00	-2,500.00	-2,382.00	-2,250.00	-4,000.00	-2,500.00
Contingent on EDUs.						
08364 111 TAP IN FEE	0.00	0.00	0.00	0.00	0.00	-117,780.00
Tap in fee for estimated daily usage (EDU). Fee is \$5,556 per EDU.						
08364 112 SEWER CERTIFICATION	-7,200.00	-9,750.00	-9,700.00	-8,000.00	-8,400.00	-8,500.00
08364 120 SEWER USE CHARGE	-2,529,143.64	-2,499,055.51	-2,537,948.79	-2,521,470.00	-2,528,880.00	-2,774,160.00
A 10% rate increase to \$88.00 for first 12,000 gallons and to \$5.80 from \$5.25 for 1,000 gallons thereafter; in-ground pool credit \$25 and above-ground pool credit \$10.						
08364 130 BY-PASS METER CHARGES	-3,444.50	-4,047.82	-3,843.04	-3,600.00	-3,050.00	-3,000.00
A one-time inspection fee (\$50) and an annual charge (\$30) for by-pass meters.						
TOTAL FOR DEPT EARNINGS-SANITATION:	-2,541,288.14	-2,515,353.33	-2,553,873.83	-2,535,320.00	-2,544,330.00	-2,905,940.00
08383 ASSESSMENT CHARGES						
08383 100 SEWER ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	-17,845.00
Collection of existing Sewer Authority's Assessments.						
TOTAL FOR ASSESSMENT CHARGES:	0.00	0.00	0.00	0.00	0.00	-17,845.00
08387 CONTRIBUTION & DONATIONS						
08387 100 LGTMA CONTRIBUTION	0.00	0.00	0.00	0.00	-120,000.00	0.00
Contribution due from Lower Gwynedd Township Municipal Authority's dissolution.						
TOTAL FOR CONTRIBUTION & DONATIONS:	0.00	0.00	0.00	0.00	-120,000.00	0.00
<b>TOTAL REVENUES FOR FUND</b>	<b>-2,550,961.07</b>	<b>-2,521,334.74</b>	<b>-2,558,589.92</b>	<b>-2,538,620.00</b>	<b>-2,671,772.00</b>	<b>-2,931,485.00</b>

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

**ACCOUNTS FOR:  
SEWER FUND**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<u>08402</u> GEN GOVT-FINANCIAL-ADMIN						
08402 310 FINANCIAL SERVICES	7,415.84	14,811.68	14,653.78	16,000.00	17,000.00	15,200.00
	New account for 15% of payroll expenses, bank fees, 40% of audit services, and Munis support and licensing.					
TOTAL FOR GEN GOVT-FINANCIAL-ADMIN:	7,415.84	14,811.68	14,653.78	16,000.00	17,000.00	15,200.00
<u>08404</u> GEN GOVT-LAW						
08404 310 LEGAL SERVICE	0.00	0.00	0.00	0.00	0.00	17,000.00
TOTAL FOR GEN GOVT-LAW:	0.00	0.00	0.00	0.00	0.00	17,000.00
<u>08408</u> GEN GOVT-ENGINEER						
08408 310 ENGINEERING SERVICES	0.00	0.00	0.00	0.00	0.00	28,500.00
TOTAL FOR GEN GOVT-ENGINEER:	0.00	0.00	0.00	0.00	0.00	28,500.00
<u>08409</u> GEN GOVT-BUILDINGS & PLANT						
08409 383 RENTAL OF BUILDING	97,428.00	100,350.00	103,360.00	106,461.00	106,461.00	109,655.00
	Sewer Department's use of Township building, reflects a 3% increase for 2016 [cross reference 01.342.210].					
TOTAL FOR GEN GOVT-BUILDINGS & PLANT:	97,428.00	100,350.00	103,360.00	106,461.00	106,461.00	109,655.00
<u>08429</u> PUBLIC WORKS-WASTEWTR COLL						
08429 140 SALARIES & WAGES	359,259.09	351,295.76	351,804.56	365,000.00	310,000.00	293,100.00
	Various % of salaries of Public Works Department and share of Administrative salaries; Township Manager 20%, Assistant Township Manager 10%, Administrative Assistant 10%, Receptionist 10%, Finance Director 25%, Assistant Finance Director 50%, Building Codes Administrator 29%, Utility Billing Clerk 100%.					
08429 151 WAGES- VEHICLE MECHANIC	18,642.97	17,249.39	20,787.54	18,500.00	20,500.00	24,900.00
08429 161 OASDI	24,151.09	22,876.33	23,142.73	23,780.00	20,491.00	16,221.00
08429 163 MEDICARE	5,648.02	5,350.49	5,411.89	5,561.00	4,793.00	3,560.00
08429 200 OFFICE SUPPLIES	6,564.78	7,687.75	5,240.57	15,880.00	14,750.00	20,600.00
	Modern Graphics services for fulfillment and mailing of sewer bills, Morgan Printing, and postage window envelopes.					
08429 220 OPERATING SUPPLIES	55,554.18	54,769.79	53,269.64	55,640.00	55,500.00	56,000.00



**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>BUDGET PROJECTION NUMBER: 2016</b>							
<b>BUDGET LEVEL: 1</b>							
<b>ACCOUNTS FOR: SEWER FUND</b>							
08429 238	UNIFORMS	1,647.16	2,899.64	2,315.70	3,000.00	1,500.00	2,000.00
	Chemicals, cleaning agents, degreaser, equipment rentals for maintenance of pump stations and system; and 15% of interior and exterior maintenance salary.						
08429 300	AMBLER WASTEWATER TREATMT	743,781.92	721,284.32	682,999.00	774,293.00	774,292.00	834,620.00
	Based on a variable rate for the Ambler Waste Water Treatment Plant's operating costs for the year.						
08429 311	ACCOUNTING	14,252.14	14,102.75	14,666.63	16,310.00	15,300.00	0.00
	Discontinue account, refer to 08.402.310 Financial Services.						
08429 312	MANAGEMENT SERVICES	65,673.54	52,213.00	68,059.44	55,430.00	71,400.00	0.00
	Discontinue line item, moved to #08.429.140.						
08429 320	COMMUNICATIONS	5,989.11	6,045.45	5,241.68	65,000.00	4,800.00	5,500.00
	Cell phones, telephone lines for pumping stations and Sewer Department's share of telephone charges.						
08429 350	INSURANCE	14,582.31	14,295.50	14,700.06	19,128.00	19,840.00	18,580.00
	Portion of liability and vehicle insurance costs charged to the Sewer Fund and the use of \$35,000 of RSF (Rate Stabilization Fund); and 15% of the Treasurer's Bond.						
08429 360	PUBLIC UTILITY SERVICES	18,744.48	19,058.46	19,122.56	21,600.00	19,500.00	20,500.00
	Electricity and water charges.						
08429 371	REPAIR/MAINT PUMPING STATIONS	43,803.30	14,901.07	18,883.98	36,000.00	16,000.00	36,000.00
	Parts and repairs of pumping stations						
08429 372	REP/MNT MANHOLES & LINES	16,949.67	27,546.55	29,983.16	28,000.00	45,000.00	30,000.00
08429 373	REP/MNT VEHICLES, EQUIPMENT	15,462.53	26,466.60	18,648.64	21,000.00	14,000.00	19,000.00
08429 374	FUEL/GASOLINE/DIESEL	21,399.06	21,155.73	21,595.42	24,000.00	13,500.00	21,000.00
08429 375	REP/MNT RIGHT-OF-WAY	0.00	0.00	0.00	15,000.00	7,700.00	0.00
	Discontinue account, eliminate contractor and do in house.						
08429 450	CONTRACTED SERVICES	495.00	1,331.00	2,670.00	2,500.00	22,500.00	62,500.00

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

ACCOUNTS FOR:  
SEWER FUND

Gilmore Assoc. will update existing and future sewer lines for the Geographic Information System (GIS), Bucks County Water and Sewer will do all the pump station maintenance and North Wales Water Authority will do the PA One Calls.

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
08429 730 TREATMENT PLANT CAPITAL PROJEC	602,584.83	656,371.17	183,498.16	266,070.00	152,000.00	266,070.00
Fixed rate of 36.2% for the capital cost of the Ambler Waste Water Treatment Plant.						
TOTAL FOR PUBLIC WORKS-WASTEWTR COLL:	2,035,185.18	2,036,900.75	1,542,041.36	1,831,692.00	1,603,366.00	1,730,151.00
<u>08471 DEBT PRINCIPAL</u>	0.00	0.00	0.00	125,000.00	125,000.00	0.00
08471 385 PRINCIPAL LGTMA 2003 ISSUE						
Payment of final principal is contingent on Authority able to defease the bonds of \$700,000; otherwise, the Township will partially contribute an amount to defease the bonds.						
TOTAL FOR DEBT PRINCIPAL:	0.00	0.00	0.00	125,000.00	125,000.00	0.00
<u>08472 DEBT INTEREST</u>	50,260.00	45,810.00	41,160.00	37,560.00	37,560.00	0.00
08472 385 INTEREST LGTMA 2003 ISSUE						
Final interest payment for Guaranteed Sewer Revenue Bonds Series of 2003.						
TOTAL FOR DEBT INTEREST:	50,260.00	45,810.00	41,160.00	37,560.00	37,560.00	0.00
08486 INSURANCE	16,811.04	8,649.28	10,103.50	13,308.00	12,700.00	11,200.00
08486 354 WORKER'S COMPENSATN CNTRB						
Based on exposure and rate for Delaware Valley Workers Comp. Trust. and use of \$30,000 RSF (Rate Stabilization Fund).						
TOTAL FOR INSURANCE:	16,811.04	8,649.28	10,103.50	13,308.00	12,700.00	11,200.00
<u>08487 EMPLOYEE BENEFITS</u>	10,170.81	9,455.45	9,701.19	10,792.00	6,260.00	5,434.00
08487 153 DISABILITY & LIFE INS.						
Life, AD& D, STD and LTD with Standard Insurance Co. Rate guaranteed until December 1, 2018.						
08487 156 HEALTH INSURANCE	125,315.69	121,162.47	128,931.48	191,429.00	144,397.00	105,000.00
Health insurance premium for Sewer Department personnel. A four percent (4%) increase based on the gross premium from prior year and the use of the Rate Stabilization Fund (\$53,500) to offset the increase.						

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>ACCOUNTS FOR:</b>						
<b>SEWER FUND</b>						
08487 157 HEALTH CONTINGENCY FUND	3,702.35	3,394.90	2,694.90	4,223.00	1,700.00	1,700.00
Unused sick leave bonus, substance abuse testing and health club dues.						
08487 161 OASDI	216.99	204.60	161.20	262.00	105.00	105.00
08487 162 PA UNEMP COMP FD	0.00	0.00	0.00	0.00	36,467.00	4,504.00
PA Unemployment Compensation for laid-off personnel.						
08487 163 MEDICARE	50.74	47.86	37.70	61.00	25.00	25.00
08487 197 DEFINED CONTRIBUTION PENSION	0.00	0.00	72.24	468.00	484.00	3,006.00
Employer pension contribution to defined contribution plan, 401a Money Purchase Plan for five participants.						
TOTAL FOR EMPLOYEE BENEFITS:	139,456.58	134,265.28	141,598.71	207,235.00	189,438.00	119,774.00
<u>INTERFUND OPERATING TRANS</u>						
08492 010 TRANS TO GENERAL FUND	89,145.00	82,670.00	66,586.00	67,742.00	67,742.00	60,868.00
Sewer Fund's pension obligation to Non-Uniform Pension Plan (29.335% of \$207,493).						
08492 090 TRANSFER TO SEWER CAP RES	170,834.00	0.00	387,531.00	71,343.00	450,226.00	776,523.00
Contingent on transfer from Municipal Authority's dissolution and collection of tap-in fees.						
08492 200 TRANSFER TO SINKING FUND	6,073.00	12,099.00	14,444.00	62,279.00	62,279.00	62,614.00
Sewer's portion of debt service for the building expansion. The amount is 10% of the total principal and interest for the project on the 15-year bond.						
TOTAL FOR INTERFUND OPERATING TRANS:	266,052.00	94,769.00	468,561.00	201,364.00	580,247.00	900,005.00
TOTAL EXPENSES FOR FUND	2,612,608.64	2,435,555.99	2,321,478.35	2,538,620.00	2,671,772.00	2,931,485.00
GRAND TOTALS FOR FUND	61,647.57	-85,778.75	-237,111.57	0.00	0.00	0.00

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>BUDGET PROJECTION NUMBER: 2016</b>						
<b>BUDGET LEVEL: 1</b>						
<b>ACCOUNTS FOR:</b>						
<b>SEWER CAPITAL RESERVE</b>						
09341 INTEREST EARNINGS					-9,500.00	-9,000.00
09341 000 INTEREST EARNINGS	-9,231.07	-8,420.50	-9,615.22	-9,000.00	-9,500.00	-9,000.00
TOTAL FOR INTEREST EARNINGS:	-9,231.07	-8,420.50	-9,615.22	-9,000.00	-9,500.00	-9,000.00
09391 SALE OF FIXED ASSETS					-6,100.00	-25,000.00
09391 000 SALE OF FIXED ASSETS	-10,100.00	-30,713.00	-17,147.00	-6,000.00	-6,100.00	-25,000.00
Sale of Truck #15 and Tractor.						
TOTAL FOR SALE OF FIXED ASSETS:	-10,100.00	-30,713.00	-17,147.00	-6,000.00	-6,100.00	-25,000.00
09392 TRANSFER FROM SEWER FUND					-450,226.00	-776,523.00
09392 080 TRANSFER FROM	-170,834.00	0.00	-387,531.00	-71,343.00	-450,226.00	-776,523.00
Contingent on Municipal Authority transfer tap-in fee.						
TOTAL FOR TRANSFER FROM:	-170,834.00	0.00	-387,531.00	-71,343.00	-450,226.00	-776,523.00
09399 CARRY FORWARD PRIOR YEARS					-1,462,931.00	-1,640,257.00
09399 000 CARRY FORWARD PRIOR YEARS	0.00	0.00	0.00	-270,057.00	-1,462,931.00	-1,640,257.00
TOTAL FOR CARRY FORWARD PRIOR YEARS:	0.00	0.00	0.00	-270,057.00	-1,462,931.00	-1,640,257.00
<b>TOTAL REVENUES FOR FUND</b>	<b>-190,165.07</b>	<b>-39,133.50</b>	<b>-414,293.22</b>	<b>-356,400.00</b>	<b>-1,928,757.00</b>	<b>-2,450,780.00</b>
09401 GEN GOVT - EXECUTIVE					2,400.00	5,000.00
09401 740 COMPUTER & SOFTWARE CAP IMPROV	-0.10	4,416.86	3,840.49	15,400.00	2,400.00	5,000.00
40% of cost for six (6) work stations; one (one) laptop.						
TOTAL FOR GEN GOVT - EXECUTIVE:	-0.10	4,416.86	3,840.49	15,400.00	2,400.00	5,000.00
09402 GEN GOVT-FINANCIAL ADMIN					0.00	500.00
09402 310 FINANCIAL SERVICES	249.00	374.18	1,774.91	1,500.00	0.00	500.00
Bank and certificate of deposits fees.						
TOTAL FOR GEN GOVT-FINANCIAL ADMIN:	249.00	374.18	1,774.91	1,500.00	0.00	500.00
09409 BUILDING AND PLAN					125,000.00	12,000.00
09409 700 CAPITAL IMPROVEMENT BUILDING	0.00	0.00	0.00	120,000.00	125,000.00	12,000.00
Two new heat pumps (40%) for HVAC system in Township Building.						
TOTAL FOR BUILDING AND PLAN:	0.00	0.00	0.00	120,000.00	125,000.00	12,000.00
09429 PUBLIC WORKS-WASTE WTR COLL					54,000.00	110,000.00
09429 740 CAPITAL PURCHASES	-0.28	5,461.50	9,873.46	87,500.00	54,000.00	110,000.00
Tractor with field mower and boom flail ax (\$110,000).						

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

**ACCOUNTS FOR:  
SEWER CAPITAL RESERVE**

TOTAL FOR PUBLIC WORKS-WASTEWTR COLL:

09439 CONSTRUCTION & REBUILDING

09439 000 INFRASTRUCTURE REBUILDING

Infiltration and inflow (I/I) project (\$150,000); CKS Engineers (\$10,000);

Replace and adjust manholes for road improvement project (\$93,750).

TOTAL FOR CONSTRUCTION & REBUILDING:

09492 INTERFUND OPERATING TRANS

09492 010 TRANSFER TO GENERAL FD

TOTAL FOR INTERFUND OPERATING TRANS:

09493 UNENCUMBERED RESERVE

09493 000 UNENCUMBERED RESERVE

TOTAL FOR UNENCUMBERED RESERVE:

**TOTAL EXPENSES FOR FUND**

**GRAND TOTALS FOR FUND**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
	-0.28	5,461.50	9,873.46	87,500.00	54,000.00	110,000.00
	-0.29	0.22	0.06	130,000.00	105,000.00	253,750.00
	-0.29	0.22	0.06	130,000.00	105,000.00	253,750.00
	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
	0.00	0.00	0.00	0.00	1,640,357.00	2,069,530.00
	0.00	0.00	0.00	0.00	1,640,357.00	2,069,530.00
	2,248.33	12,252.76	17,488.92	356,400.00	1,928,757.00	2,450,780.00
	-187,916.74	-26,880.74	-396,804.30	0.00	0.00	0.00





# OPEN SPACE FUND 16



**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

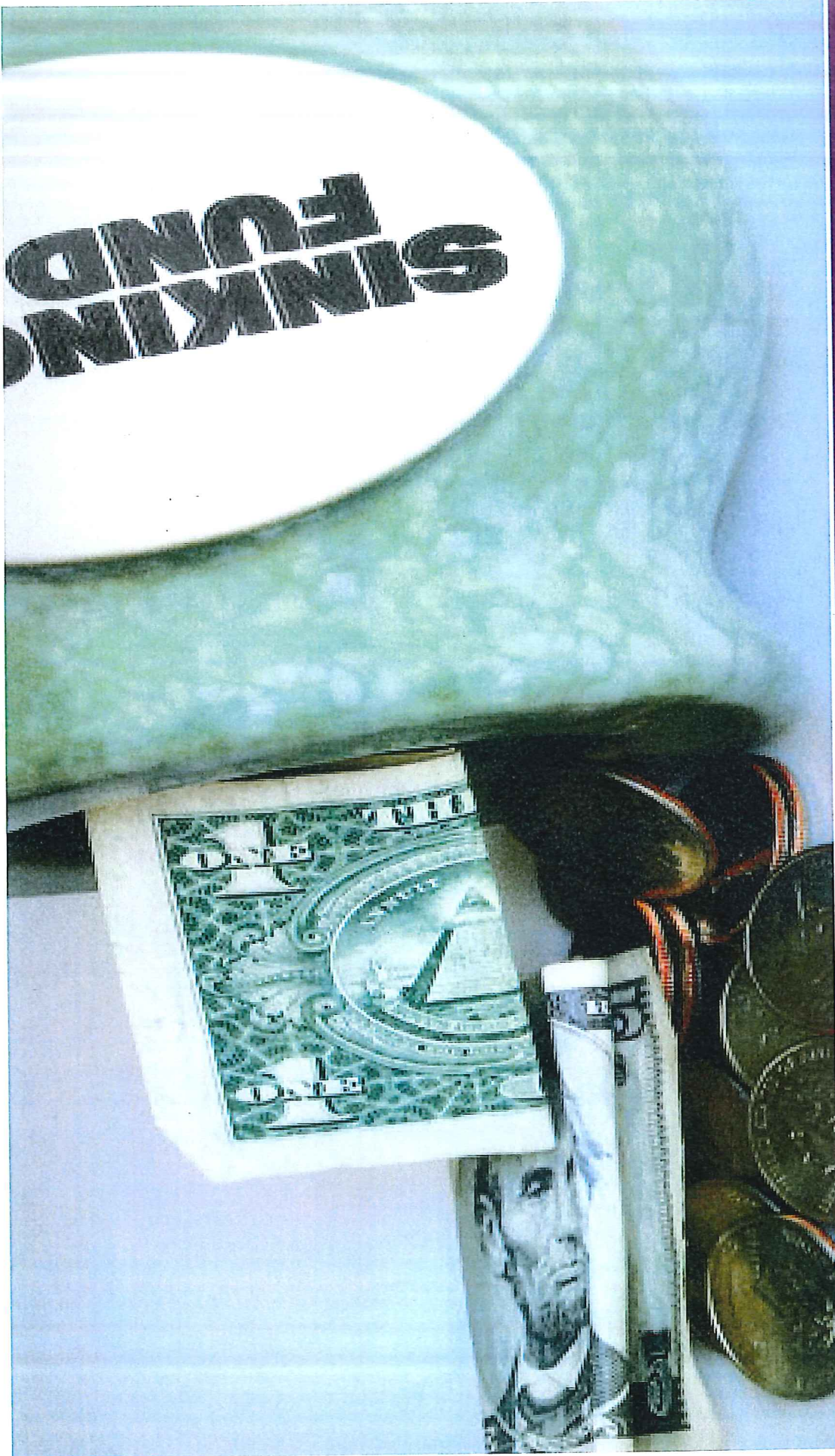
BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>ACCOUNTS FOR:</b>						
<b>ACQUISITION OF OPEN SPACE</b>						
16341 INTEREST EARNINGS						
16341 000 INTEREST EARNING	-3,221.59	-3,049.62	-3,938.23	-3,000.00	-4,889.00	-5,000.00
TOTAL FOR INTEREST EARNINGS:	-3,221.59	-3,049.62	-3,938.23	-3,000.00	-4,889.00	-5,000.00
16357 LOCAL GOVERNMENT GRANT						
16357 090 COUNTY GRANT	-416,000.00	0.00	0.00	-300,003.00	0.00	-330,781.00
TOTAL FOR LOCAL GOVERNMENT GRANT:	-416,000.00	0.00	0.00	-300,003.00	0.00	-330,781.00
Joint Trail Project (\$300,003); Penilyn Pike Trail Phase 3 (\$30,778).						
16392 INTERFUND OPERATING TRANS						
16392 010 TRANSFER FROM GENERAL FUND	0.00	0.00	-100,000.00	-200,000.00	-200,000.00	0.00
TOTAL FOR INTERFUND OPERATING TRANS:	0.00	0.00	-100,000.00	-200,000.00	-200,000.00	0.00
16399 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	-852,390.00	-938,118.00	-1,014,307.00
16399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	-852,390.00	-938,118.00	-1,014,307.00
TOTAL FOR CARRY FORWARD PRIOR YEAR:	0.00	0.00	0.00	-852,390.00	-938,118.00	-1,014,307.00
<b>TOTAL REVENUES FOR FUND</b>	<b>-419,221.59</b>	<b>-3,049.62</b>	<b>-103,938.23</b>	<b>-1,355,393.00</b>	<b>-1,143,007.00</b>	<b>-1,350,088.00</b>
16402 GEN GOVT-FINANCIAL ADMIN						
16402 310 FINANCIAL SERVICES	100.00	130.55	230.82	250.00	200.00	250.00
TOTAL FOR GEN GOVT-FINANCIAL ADMIN:	100.00	130.55	230.82	250.00	200.00	250.00
Fees for Certificate of Deposits.						
16404 GEN GOVT-LAW						
16404 310 LEGAL SERVICES	6,291.74	1,483.48	453.66	2,000.00	8,500.00	5,000.00
TOTAL FOR GEN GOVT-LAW:	6,291.74	1,483.48	453.66	2,000.00	8,500.00	5,000.00
16408 GEN GOVT-ENGINEER						
16408 310 ENGINEERING SERVICES	824.00	3,703.25	43,195.16	30,000.00	28,000.00	30,000.00
TOTAL FOR GEN GOVT-ENGINEER:	824.00	3,703.25	43,195.16	30,000.00	28,000.00	30,000.00
Engineering costs for joint Trail Project and Penilyn Pike Trail Phase 3.						
16454 IMPROVEMENTS TO OPENSACE						
16454 300 PROF SERVICES - PLANNING	25,522.91	1,214.43	448.52	5,000.00	0.00	15,000.00
TOTAL FOR GEN GOVT-ENGINEER:	77,286.31	4,249.62	11,011.43	325,000.00	90,000.00	285,000.00
16454 600 CAP. CONSTRUCT						
TOTAL FOR GEN GOVT-ENGINEER:	77,286.31	4,249.62	11,011.43	325,000.00	90,000.00	285,000.00
Trail Master Plan.						
Joint Trail Project - Green Ribbon (\$275,000) and Penilyn Pike Trail Phase 3 (\$10,000).						



**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016 BUDGET LEVEL: 1	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>ACCOUNTS FOR:</b>						
<b>ACQUISITION OF OPEN SPACE</b>						
TOTAL FOR IMPROVEMENTS TO OPENSACE:	102,809.22	5,464.05	11,459.95	330,000.00	90,000.00	300,000.00
16492 INTERFUND OPERATING TRANS						
16492 010 TRANSFER TO GENERAL FUND	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
TOTAL FOR INTERFUND OPERATING TRANS:	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
16493 UNENCUMBERED RESERVE						
16493 000 UNENCUMBERED RESERVE	0.00	0.00	0.00	991,143.00	1,014,307.00	1,014,838.00
Allow for purchases and improvements of land if opportunities arise.						
TOTAL FOR UNENCUMBERED RESERVE:	0.00	0.00	0.00	991,143.00	1,014,307.00	1,014,838.00
<b>TOTAL EXPENSES FOR FUND</b>	<b>112,024.96</b>	<b>12,781.33</b>	<b>57,339.59</b>	<b>1,355,393.00</b>	<b>1,143,007.00</b>	<b>1,350,088.00</b>
<b>GRAND TOTALS FOR FUND</b>	<b>-307,196.63</b>	<b>9,731.71</b>	<b>-46,598.64</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



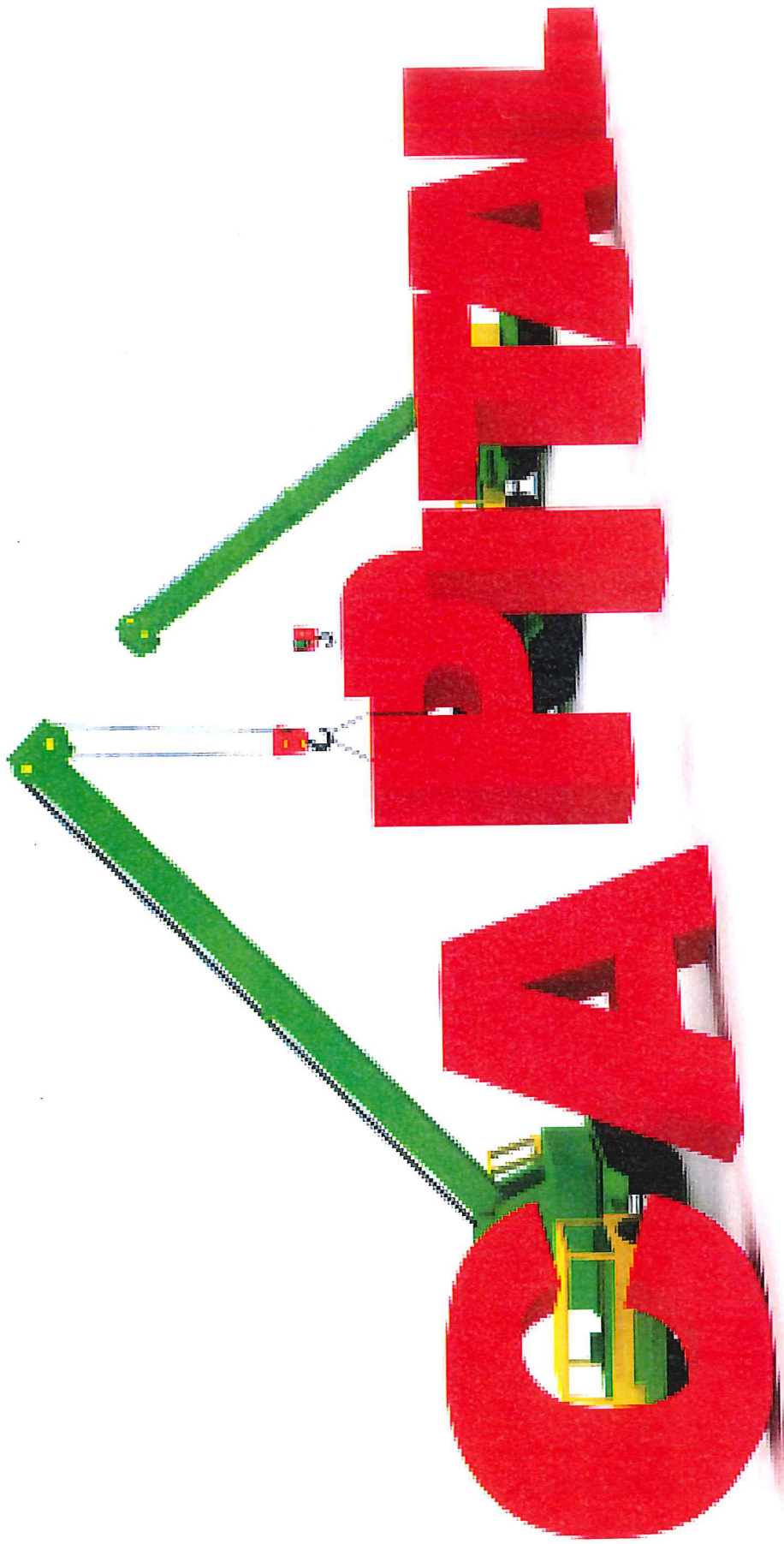
# SINKING FUND 20



**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>BUDGET PROJECTION NUMBER: 2016</b>						
<b>BUDGET LEVEL: 1</b>						
<b>ACCOUNTS FOR:</b>						
<b>SINKING FUND</b>						
20492 010 TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	584,017.00	574,310.00
TOTAL FOR INTERFUND OPERATING TRANS:	0.00	0.00	0.00	0.00	584,017.00	574,310.00
<u>20493 UNENCUMBERED RESERVE</u>						
20493 000 UNENCUMBERED RESERVE	0.00	0.00	0.00	0.00	2,646.00	0.00
TOTAL FOR UNENCUMBERED RESERVE:	0.00	0.00	0.00	0.00	2,646.00	0.00
<b>TOTAL EXPENSES FOR FUND</b>	<b>66,443.98</b>	<b>126,431.00</b>	<b>148,039.00</b>	<b>625,290.00</b>	<b>1,211,953.00</b>	<b>1,202,950.00</b>
<b>GRAND TOTALS FOR FUND</b>	<b>-468,728.48</b>	<b>-478,432.41</b>	<b>-458,529.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





CAPITAL RESERVE FUND 30

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>ACCOUNTS FOR:</b>						
<b>CAPITAL RESERVE FUND</b>						
30341 INTEREST EARNINGS						
30341 000 INTEREST EARNINGS	-25,988.07	-21,893.66	-32,648.30	-29,000.00	-38,666.00	-40,000.00
Dependent upon interest rates and amount of idle cash.						
TOTAL FOR INTEREST EARNINGS:	-25,988.07	-21,893.66	-32,648.30	-29,000.00	-38,666.00	-40,000.00
30351 FEDERAL GRANTS						
30351 990 BULLETPROOF VEST GRANT	0.00	-3,005.71	0.00	-1,300.00	0.00	0.00
TOTAL FOR FEDERAL GRANTS:	0.00	-3,005.71	0.00	-1,300.00	0.00	0.00
30354 CAPITAL OPERATING GRANTS						
30354 090 GROWING GREENER PLUS GRANT	0.00	0.00	0.00	0.00	0.00	-56,100.00
Growing Greener Grant (\$56,100).						
TOTAL FOR CAPITAL, OPERATING GRANTS:	0.00	0.00	0.00	0.00	0.00	-56,100.00
30387 CONTRIBUTIONS						
30387 100 TREE CONTRIBUTION	0.00	-15,900.00	0.00	-1,000.00	0.00	-1,000.00
TOTAL FOR CONTRIBUTIONS:	0.00	-15,900.00	0.00	-1,000.00	0.00	-1,000.00
30391 FIXED ASSETS PROCEEDS						
30391 000 SALE OF FIXED ASSETS	0.00	-1,950.00	-8,400.00	-15,000.00	-24,609.00	-860,000.00
Sale of 2005 Crown Victoria and 2004 Ford Explorer: sale of land to Stoltz (\$850,000).						
TOTAL FOR FIXED ASSETS PROCEEDS:	0.00	-1,950.00	-8,400.00	-15,000.00	-24,609.00	-860,000.00
30392 INTERFUND OPERATING TRANS						
30392 010 INTERFUND OPERATING TRANS	-238,867.00	-811,266.80	-2,012,821.00	-296,602.00	-1,213,988.00	-58,776.00
Transfer of funds from the General Fund.						
TOTAL FOR INTERFUND OPERATING TRANS:	-238,867.00	-811,266.80	-2,012,821.00	-296,602.00	-1,213,988.00	-58,776.00
30399 CARRY FORWARD PRIOR YEAR						
30399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	-4,414,326.00	-4,705,235.00	-4,569,776.00
TOTAL FOR CARRY FORWARD PRIOR YEAR:	0.00	0.00	0.00	-4,414,326.00	-4,705,235.00	-4,569,776.00
<b>TOTAL REVENUES FOR FUND</b>	<b>-264,855.07</b>	<b>-854,016.17</b>	<b>-2,053,869.30</b>	<b>-4,757,228.00</b>	<b>-5,982,498.00</b>	<b>-5,585,652.00</b>
30401 GEN GOV'T-EXECUTIVE						
30401 700 ADMIN. CAP. PURCHASES	0.00	0.00	27,606.00	0.00	0.00	75,000.00
Document Management System.						



**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016 BUDGET LEVEL: 1	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>ACCOUNTS FOR:</b>						
<b>CAPITAL RESERVE FUND</b>						
TOTAL FOR GEN GOVT-EXECUTIVE:	0.00	0.00	27,606.00	0.00	0.00	75,000.00
30402 GEN GOVT-FINANCIAL ADMIN	696.48	777.68	230.00	15,800.00	6,631.00	9,000.00
30402 310 FINANCIAL SERVICES	696.48	777.68	230.00	15,800.00	6,631.00	9,000.00
TOTAL FOR GEN GOVT-FINANCIAL ADMIN:	16,119.34	9,128.10	7,734.49	32,600.00	42,000.00	9,000.00
30407 DATA PROCESSING						
30407 740 COMPUTER SYSTEM UPGRADES						
Computer system replacements, six (6) workstations and 1 (one) laptop.	16,119.34	9,128.10	7,734.49	32,600.00	42,000.00	9,000.00
TOTAL FOR DATA PROCESSING:	21,724.12	53,914.29	22,167.64	265,000.00	250,000.00	426,000.00
30409 GEN GOVT-BUILDINGS & PLANT						
30409 721 IMPROVEMENT TO TWP. PROPERTIES						
Improvements to Martin property (\$250,000); Two (2) heat pumps (\$18,000); Township Building parking lot. ADA compliant (\$25,000); Fire house floor drains (\$10,000); Electronic message board (\$40,000); Growing Greener Plus Grant (\$73,000); Welcome sign at 309 overpass (\$10,000).	21,724.12	53,914.29	22,167.64	265,000.00	250,000.00	426,000.00
TOTAL FOR GEN GOVT-BUILDINGS & PLANT:	1,417.50	6,712.40	11,140.00	30,000.00	40,000.00	6,000.00
30410 GEN GOVT-POLICE						
30410 700 POLICE CAP. IMPROVEMENT						
Three (3) work stations.	1,417.50	6,712.40	11,140.00	30,000.00	40,000.00	6,000.00
TOTAL FOR GEN GOVT-POLICE:	0.00	0.00	0.00	80,000.00	80,000.00	0.00
30411 GEN GOVT-FIRE						
30411 520 FIRE COMPANY CONTRIBUTION						
TOTAL FOR GEN GOVT-FIRE:	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00
30412 AMBULANCE						
30412 540 AMBULANCE CONTRIBUTION						
TOTAL FOR AMBULANCE:	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	0.00
30414 GEN GOVT-PLANING & ZONING						
30414 312 UPDATE COMPREHENSIVE PLAN	0.00	0.00	0.00	150,000.00	25,000.00	75,000.00
Barton Land Partners Study of Dow and Merck Properties.	0.00	0.00	0.00	150,000.00	25,000.00	75,000.00
TOTAL FOR GEN GOVT-PLANING & ZONING:						

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

**ACCOUNTS FOR:  
CAPITAL RESERVE FUND**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
30430 <u>PUB WORKS-HIGHWAY RDS.STS</u>						
30430 700 CAPITAL PURCHASE, HIGHWAY	5,875.00	0.00	42,658.74	153,000.00	40,000.00	0.00
30430 710 LAND PURCHASE FOR PUBLIC WORKS	0.00	0.00	258,303.28	0.00	0.00	850,000.00
Dager property (\$850,000).						
TOTAL FOR PUB WORKS-HIGHWAY RDS STS:	5,875.00	0.00	300,962.02	153,000.00	40,000.00	850,000.00
30439 <u>CONSTRUCTION &amp; REBUILDING</u>						
30439 000 INFRASTRUCTURE REBUILDING	543,046.17	357,451.56	410,585.92	798,500.00	766,252.00	707,565.00
Road Program: Cedar Hill Road, Meetinghouse Road, Cedar Lane, Springwood Lane, Stonebridge Road, Turnbury Lane, Stonington Circle, Claudia Way, Tanglewood Drive, Beth Drive, Alexis Drive, Wayne Circle.						
30439 300 PROFESSIONAL SERVICES	56,712.13	33,897.31	39,269.64	40,000.00	55,000.00	50,000.00
Professional engineering services for road improvement program.						
30439 301 PROFESSIONAL SERVICES	26,582.09	1,533.40	1,917.00	10,000.00	8,022.00	0.00
30439 720 DOWNTOWN IMPROVEMENTS	74.57	0.00	1,500.00	0.00	0.00	8,000.00
Replace banners on Bethlehem Pike.						
TOTAL FOR CONSTRUCTION & REBUILDING:	626,414.96	392,882.27	453,272.56	848,500.00	829,274.00	765,565.00
30454 <u>PARKS</u>						
30454 600 PARK IMPROVEMENTS	19,639.85	17,537.96	32,672.64	189,550.00	82,817.00	150,650.00
Oxford Park retaining wall (\$3,500); resurface Centennial Trail (\$4,050); Pen Ambler Park foul line and backstop (\$20,000); Pen Ambler Park field drainage (\$8,100); Two (2) dugouts at Ingersol Park (\$15,000); Dager property development (\$100,000).						
TOTAL FOR PARKS:	19,639.85	17,537.96	32,672.64	189,550.00	82,817.00	150,650.00
30492 <u>INTERFUND OPERATING TRANS</u>						
30492 010 TRANSFER TO GENERAL FD	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
Paid to the General Fund for the administration of fund.						
TOTAL FOR INTERFUND OPERATING TRANS:	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
30493 <u>UNENCUMBERED RESERVE</u>						
30493 000 UNENCUMBERED RESERVE	0.00	0.00	0.00	2,975,778.00	4,569,776.00	3,219,437.00
TOTAL FOR UNENCUMBERED RESERVE:	0.00	0.00	0.00	2,975,778.00	4,569,776.00	3,219,437.00
<b>TOTAL EXPENSES FOR FUND</b>	<b>708,887.25</b>	<b>497,952.70</b>	<b>872,785.35</b>	<b>4,757,228.00</b>	<b>5,982,498.00</b>	<b>5,585,652.00</b>

LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT

BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

GRAND TOTALS FOR FUND

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
	444,032.18	-356,063.47	-1,181,083.95	0.00	0.00	0.00



# TRAFFIC IMPACT FEE 33





**LOWER GWYNEDD TOWNSHIP  
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BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

**ACCOUNTS FOR:**

**TRAFFIC IMPACT FUND**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
33341 INTEREST EARNED						
33341 000 INTEREST EARNED	-5,153.21	-4,113.14	-4,750.96	-5,500.00	-6,565.00	-6,500.00
TOTAL FOR INTEREST EARNED:	-5,153.21	-4,113.14	-4,750.96	-5,500.00	-6,565.00	-6,500.00
33354 ARLE GRANT						
33354 000 ARLE GRANT	0.00	0.00	0.00	-346,000.00	0.00	-346,000.00
Auto-Red Light Enforcement Grant						
33354 001 GREEN LIGHT GO GRANT	0.00	0.00	0.00	0.00	0.00	-136,000.00
TOTAL FOR ARLE GRANT:	0.00	0.00	0.00	-346,000.00	0.00	-482,000.00
33361 GENERAL GOVERNMENT						
33361 360 IMPACT FEE	-4,989.50	-116,030.50	-134,140.00	-100,000.00	-2,285.00	-25,000.00
Fees received from developers in accordance with the Act 209 Transportation Impact Fee Study; \$2,285/peak-hour trip in designated area (Ordinance No. 432 adopted 12/21/2004).						
TOTAL FOR GENERAL GOVERNMENT:	-4,989.50	-116,030.50	-134,140.00	-100,000.00	-2,285.00	-25,000.00
33399 CARRY FORWARD						
33399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	-872,307.00	-883,622.00	-833,789.00
TOTAL FOR CARRY FORWARD:	0.00	0.00	0.00	-872,307.00	-883,622.00	-833,789.00
TOTAL REVENUES FOR FUND	-10,142.71	-120,143.64	-138,890.96	-1,323,807.00	-892,472.00	-1,347,289.00
33402 GEN GOVT-FINANCIAL ADMIN						
33402 310 FINANCIAL FEES	498.68	0.00	549.55	500.00	683.00	600.00
Bank and certificate of deposit fees.						
TOTAL FOR GEN GOVT-FINANCIAL ADMIN:	498.68	0.00	549.55	500.00	683.00	600.00
33433 PUBLIC WORKS - TRAFFIC						
33433 100 MULTI-MODEL GRANT EXPENSE	0.00	0.00	0.00	0.00	24,000.00	30,000.00
Consultant fees for Multi Modal Grant.						
TOTAL FOR PUBLIC WORKS - TRAFFIC:	0.00	0.00	0.00	0.00	24,000.00	30,000.00
33439 CONSTRUCTION & REBUILDING						
33439 000 INFRASTRUCTURE REBUILDING	69,965.18	7,665.00	11,571.26	125,000.00	0.00	395,933.00

**LOWER GWYNEDD TOWNSHIP  
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BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

**ACCOUNTS FOR:  
TRAFFIC IMPACT FUND**

Green Light Go Grant, if approved (\$270,933); and 50% of the cost of a traffic signal at Meetinghouse Road and Rt. 202 (\$125,000).  
Foulkeways will pay 50% at such time as the signal is approved by PADOT per Land Development Agreement.

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
33439 100 SPRING HOUSE INTERSECTION IMPR	0.00	0.00	0.00	367,900.00	32,000.00	367,900.00
Adaptive signal control and battery back-up for four (4) intersections in Spring House (ARLE Grant Match) (\$367,900).						
TOTAL FOR CONSTRUCTION & REBUILDING:	69,965.18	7,665.00	11,571.26	492,900.00	32,000.00	763,833.00
33492 INTERFUND OPERATING TRANS	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
33492 010 TRANSFER TO GENERAL FD	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00
TOTAL FOR INTERFUND OPERATING TRANS:						
33493 UNENCUMBERED RESERVE	0.00	0.00	0.00	828,407.00	833,789.00	552,856.00
33493 000 UNENCUMBERED RESERVE						
Available for traffic improvements in accordance with Capital Improvement Plan.						
TOTAL FOR UNENCUMBERED RESERVE:	0.00	0.00	0.00	828,407.00	833,789.00	552,856.00
<b>TOTAL EXPENSES FOR FUND</b>	<b>72,463.86</b>	<b>9,665.00</b>	<b>14,120.81</b>	<b>1,323,807.00</b>	<b>892,472.00</b>	<b>1,347,289.00</b>
<b>GRAND TOTALS FOR FUND</b>	<b>62,321.15</b>	<b>-110,478.64</b>	<b>-124,770.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>





HIGHWAY AID

FUND 35

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

**ACCOUNTS FOR:  
HIGHWAY AID FUND**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<u>35341</u> INTEREST EARNINGS						
35341 000 INTEREST EARNINGS	-332.77	-333.76	-380.65	-250.00	-430.00	-380.00
	Based on interest rates and idle cash available.					
TOTAL FOR INTEREST EARNINGS:	-332.77	-333.76	-380.65	-250.00	-430.00	-380.00
<u>35355</u> STATE SHARED REV & ENTLMT						
35355 050 MOTOR VEHICLE FUEL TAXES	-251,096.34	-248,322.55	-267,585.20	-285,296.00	-294,741.00	-335,261.00
	Act 655 receipt of estimated liquid fuels allocation based on Township's population of 11,405 and 47.13 miles of road.					
TOTAL FOR STATE SHARED REV & ENTLMT:	-251,096.34	-248,322.55	-267,585.20	-285,296.00	-294,741.00	-335,261.00
<u>35363</u> DEPT EARNGS-HIGHWAYS & STS						
35363 433 BRANDYWINE SIGNAL FEE	-3,000.00	-3,090.00	-3,180.00	-3,270.00	-3,270.00	-3,360.00
	Per agreement for signal at Norristown and Boveri Roads.					
TOTAL FOR DEPT EARNGS-HIGHWAYS & STS:	-3,000.00	-3,090.00	-3,180.00	-3,270.00	-3,270.00	-3,360.00
<u>35391</u> FIXED ASSETS PROCEEDS						
35391 000 FIXED ASSETS PROCEEDS	-10,900.00	0.00	-460.00	-23,000.00	-30,451.00	-300.00
	Sale of walk-behind saw.					
TOTAL FOR FIXED ASSETS PROCEEDS:	-10,900.00	0.00	-460.00	-23,000.00	-30,451.00	-300.00
<u>35399</u> CARRY FORWARD PRIOR YEAR						
35399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	-117,834.00	-71,376.00	-37,674.00
35399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	-117,834.00	-71,376.00	-37,674.00
TOTAL FOR CARRY FORWARD PRIOR YEAR:	0.00	0.00	0.00	-117,834.00	-71,376.00	-37,674.00
<b>TOTAL REVENUES FOR FUND</b>	<b>-265,329.11</b>	<b>-251,746.31</b>	<b>-271,605.85</b>	<b>-429,650.00</b>	<b>-400,268.00</b>	<b>-376,975.00</b>
<u>35430</u> PUBLIC WORKS-HIGHWAY/STS						
35430 260 MINOR EQUIPMENT PURCHASE	593.64	3,169.81	1,470.82	1,000.00	900.00	3,000.00
	Walk-behind saw, brooms, hoes, paint rollers, wheel barrels and other minor tools.					
35430 262 WINTER MAINT. EQUIPMENT	0.00	2,607.63	2,460.12	3,000.00	3,500.00	3,500.00
	Cutting edges, pumps and cylinders.					
35430 700 CAPITAL PURCHASES	36,700.00	0.00	15,417.00	122,500.00	122,500.00	45,000.00
	Replace Truck #26 with 2016 Ford Super Duty F-250 SRW (\$45,000).					
TOTAL FOR PUBLIC WORKS-HIGHWAY/STS:	37,293.64	5,777.44	19,347.94	126,500.00	126,900.00	51,500.00



**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

**ACCOUNTS FOR:  
HIGHWAY AID FUND**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<u>35431</u> <u>CLEANING STREETS &amp; GUTTER</u>						
35431 440 DEBRIS DISPOSAL	0.00	0.00	0.00	1,700.00	0.00	1,700.00
35431 450 CONTRACT SERVICES	14,047.00	7,718.00	8,096.00	15,000.00	9,618.00	12,500.00
Rental of street sweeper.						
TOTAL FOR CLEANING STREETS & GUTTER:	14,047.00	7,718.00	8,096.00	16,700.00	9,618.00	14,200.00
<u>35432</u> <u>SNOW &amp; ICE REMOVAL</u>						
35432 141 WAGES: SNOW/ICE REMOVAL	6,799.14	21,843.26	45,080.08	45,000.00	55,000.00	50,000.00
Payroll for snow plowing of all Penn Dot approved roads.						
35432 200 SUPPLIES	18,733.32	25,850.93	74,153.08	75,000.00	85,000.00	80,000.00
2015-2016 season state salt contract is \$64.39 per ton.	25,532.46	47,694.19	119,233.16	120,000.00	140,000.00	130,000.00
TOTAL FOR SNOW & ICE REMOVAL:	9,017.33	6,840.47	7,315.39	15,000.00	11,800.00	15,000.00
<u>35433</u> <u>PUBLIC WORKS-TRAFFIC</u>						
35433 000 TRAFFIC SIGNALS	2,829.80	7,376.09	2,570.50	6,500.00	5,100.00	6,500.00
Signal repair costs.						
35433 010 STREET SIGNS	3,008.73	5,395.68	3,097.30	5,500.00	2,900.00	5,000.00
Road signs and posts, signs required to be made of hi-intensity materials.						
35433 200 TRAFFIC PAINT	8,022.79	6,356.11	4,196.61	4,500.00	4,200.00	4,500.00
Center lines must be double yellow.						
35433 360 TRAFFIC SIGNAL UTILITIES	22,878.65	25,968.35	17,179.80	31,500.00	24,000.00	31,000.00
PECO charges for traffic signals and Horsham Township for signal at Cedar Hill and Welsh Roads.						
TOTAL FOR PUBLIC WORKS-TRAFFIC:	2,589.95	1,739.29	1,780.40	1,900.00	1,800.00	1,900.00
<u>35434</u> <u>STREET LIGHTING</u>						
35434 360 STREET LIGHT UTILITIES	2,589.95	1,739.29	1,780.40	1,900.00	1,800.00	1,900.00
Nine street lights for PECO #67246-0010; two street lights for PECO #33257-0804 and one street light for PECO #09780-88078. Four street lights on traffic signal arm at Norristown Road and Route 309.						
35434 370 ST.LIGHT REPAIRS, MAINTENANCE	82.24	1,459.82	14.04	1,500.00	250.00	1,500.00
Repair of 16 street lights which are not in a street light district.						
TOTAL FOR STREET LIGHTING:	2,672.19	3,199.11	1,794.44	3,400.00	2,050.00	3,400.00
<u>35436</u> <u>STORM SEWERS &amp; DRAINS</u>						

**LOWER GWYNEDD TOWNSHIP  
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BUDGET PROJECTION NUMBER: 2016 BUDGET LEVEL: 1	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>ACCOUNTS FOR:</b>						
<b>HIGHWAY AID FUND</b>						
35436 245 SUPPLIES	8,440.89	7,796.02	17,991.19	15,000.00	5,300.00	15,000.00
Inlet tops, black top and mortar mix.						
35436 370 REPAIR/MAINT STORM SEWER	0.00	0.00	0.00	25,000.00	0.00	25,000.00
Repair Wood Spring and Meetinghouse Roads.						
<b>TOTAL FOR STORM SEWERS &amp; DRAINS:</b>						
35437 PUBLIC WORKS-REPR TOOL&MAC	8,440.89	7,796.02	17,991.19	40,000.00	5,300.00	40,000.00
35437 000 REPAIR TOOLS & MACH	8,702.82	18,388.30	19,903.31	16,500.00	19,500.00	17,500.00
Repairs to tools and machinery used by the Highway Dept.						
<b>TOTAL FOR PUBLIC WORKS-REPR TOOL&amp;MAC:</b>						
35438 PUBLIC WORKS-HIGHWAY MAINT	8,702.82	18,388.30	19,903.31	16,500.00	19,500.00	17,500.00
35438 245 SUPPLIES	4,708.72	14,367.67	13,052.08	15,000.00	12,850.00	15,000.00
Must use Penn Dot approved materials, Super Pave materials.						
<b>TOTAL FOR PUBLIC WORKS-HIGHWAY MAINT:</b>						
35439 CONSTRUCTION & REBUILDING	4,708.72	14,367.67	13,052.08	15,000.00	12,850.00	15,000.00
35439 000 HIGHWAY CONST & REBUILDIN	54,885.60	35,188.48	179,257.48	60,000.00	60,000.00	74,325.00
Montgomery Road (\$74,325); curbs are allocated to Capital Reserve						
Fund and manholes are allocated to Sewer Capital Reserve Fund.						
<b>TOTAL FOR CONSTRUCTION &amp; REBUILDING:</b>						
35480 MISC EXPENDITURES	54,885.60	35,188.48	179,257.48	60,000.00	60,000.00	74,325.00
35480 000 MISCELLANEOUS EXPENDITURES	0.00	0.00	0.00	50.00	50.00	50.00
Bank fees.						
<b>TOTAL FOR MISC EXPENDITURES:</b>						
35493 UNENCUMBERED RESERVE	0.00	0.00	0.00	50.00	50.00	50.00
<b>TOTAL FOR UNENCUMBERED RESERVE:</b>						
<b>TOTAL EXPENSES FOR FUND</b>	<b>179,161.97</b>	<b>166,097.56</b>	<b>395,855.40</b>	<b>429,650.00</b>	<b>400,268.00</b>	<b>376,975.00</b>
<b>GRAND TOTALS FOR FUND</b>	<b>-86,167.14</b>	<b>-85,648.75</b>	<b>124,249.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

POLICE PENSION FUND 60

OPEB FUND 61



NON-UNIFORM PENSION FUND 65



**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

**ACCOUNTS FOR:  
POLICE PENSION FUND**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
60341 INTEREST EARNINGS						
60341 000 INTEREST EARNINGS	-67.85	-42.27	-28.29	-50.00	30.00	-50.00
	Based on interest rates, bonds position in portfolio is 30%.					
60341 010 DIVIDENDS EARNED	-164,344.89	-181,594.64	-202,289.61	-175,000.00	-206,602.00	-200,000.00
	Based on market conditions. Dividends from stocks.					
TOTAL FOR INTEREST EARNINGS:	-164,412.74	-181,636.91	-202,317.90	-175,050.00	-206,572.00	-200,050.00
60343 SECURITIES BOUGHT & SOLD						
60343 000 REALIZED/UNREALIZED GAIN	-1,093,440.13	-1,508,401.22	-1,112,504.65	-1,300,000.00	-936,512.00	-1,100,000.00
	Dependent on market performance; estimate is net of fees. Market value 9/30/15 was \$8,859,785. Assumes a 7.5% growth.					
TOTAL FOR SECURITIES BOUGHT & SOLD:	-1,093,440.13	-1,508,401.22	-1,112,504.65	-1,300,000.00	-936,512.00	-1,100,000.00
60387 INCOME FR MEMBER DEDUCTNS						
60387 200 INCOME FROM MEMBER DEDUCTIONS	-75,869.44	-77,646.50	-83,417.23	-89,500.00	-90,797.00	-95,000.00
	Estimate 5% of payroll.					
TOTAL FOR INCOME FR MEMBER DEDUCTNS:	-75,869.44	-77,646.50	-83,417.23	-89,500.00	-90,797.00	-95,000.00
60392 TRANS FROM GENERAL FUND						
60392 010 INTERFUND OPERATING TRANS	-569,802.00	-676,797.00	-786,937.00	-711,497.00	-711,497.00	-764,786.00
	MMO is \$686,937; with optional Act 44 Relief = \$563,386 (defer 25% of amortization requirement).					
TOTAL FOR TRANS FROM GENERAL FUND:	-569,802.00	-676,797.00	-786,937.00	-711,497.00	-711,497.00	-764,786.00
<b>TOTAL REVENUES FOR FUND</b>	<b>-1,903,524.31</b>	<b>-2,444,481.63</b>	<b>-2,185,176.78</b>	<b>-2,276,047.00</b>	<b>-1,945,378.00</b>	<b>-2,159,836.00</b>

60406 OTHER GENERAL ADMINISTRATION						
60406 310 MONEY MANAGEMENT EXPENSE	21,851.99	10,230.25	0.00	0.00	0.00	0.00
	Fee Schedule: up to 40 bps on assets under management of PFM. In 2014, paid from General Fund.					
60406 320 ACTUARIAL SERVICES	17,025.00	0.00	0.00	0.00	0.00	0.00
	Consultant fee for preparation of Act 205 forms, preparation of employee benefit statements, preparation of the Minimum Municipal Obligation (MMO) and allocation of State Aid. In 2014 paid from General Fund.					

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016 BUDGET LEVEL: 1	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>ACCOUNTS FOR:</b>						
<b>POLICE PENSION FUND</b>						
TOTAL FOR OTHER GENERAL ADMINISTRATION:	38,876.99	10,230.25	0.00	0.00	0.00	0.00
<u>60482</u> JUDGMENTS & LOSSES						
60482 000 REALIZED/UNREALIZED LOSSES	442,474.61	361,138.37	852,124.51	450,000.00	1,350,648.00	1,000,000.00
TOTAL FOR JUDGMENTS & LOSSES:	442,474.61	361,138.37	852,124.51	450,000.00	1,350,648.00	1,000,000.00
<u>60486</u> INSURANCE						
60486 158 LIFE INSURANCE FOR ACT #30	4,080.00	0.00	0.00	0.00	0.00	0.00
Any death benefit to be paid from State Funds as of 2014.						
TOTAL FOR INSURANCE:	4,080.00	0.00	0.00	0.00	0.00	0.00
<u>60487</u> EMPLOYEE BENEFITS						
60487 100 PENSION	391,030.08	458,132.26	705,816.66	937,265.00	681,380.00	510,965.00
Pensioners are Donald Boehs, Kenneth Bright, Kathryn Cassel, Gerard Gray, Elizabeth Hancock, Lauren Lawn, Ronald Lynch, Martin Marshall, Gary O'Connor, Peter Patzer, Robert Thomas and Walter West. DROP member Bruce Hames termination date July 15, 2015 (\$200,131).						
TOTAL FOR EMPLOYEE BENEFITS:	391,030.08	458,132.26	705,816.66	937,265.00	681,380.00	510,965.00
<b>TOTAL EXPENSES FOR FUND</b>	<b>876,461.68</b>	<b>829,500.88</b>	<b>1,557,941.17</b>	<b>1,387,265.00</b>	<b>2,032,028.00</b>	<b>1,510,965.00</b>
<b>GRAND TOTALS FOR FUND</b>	<b>-1,027,062.63</b>	<b>-1,614,980.75</b>	<b>-627,235.61</b>	<b>-888,782.00</b>	<b>86,650.00</b>	<b>-648,871.00</b>

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

**ACCOUNTS FOR:  
OPEB FUND**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<u>61341</u> INTEREST EARNINGS						
61341 000 INTEREST EARNINGS	0.00	0.00	-0.75	-1,000.00	-5.00	-5.00
61341 010 DIVIDEND EARNINGS	0.00	0.00	-1,620.87	-3,000.00	-3,924.00	-3,000.00
TOTAL FOR INTEREST EARNINGS:	0.00	0.00	-1,621.62	-4,000.00	-3,929.00	-3,005.00
<u>61343</u> REALIZE/UNREALIZE GAIN						
61343 000 REALIZED/UNREALIZED GAIN	0.00	0.00	-6,189.14	-17,200.00	-17,685.00	-18,000.00
Assumes a 7.5% rate of return. Market value as of 9/30/15 was \$173,442.00.						
TOTAL FOR REALIZE/UNREALIZE GAIN:	0.00	0.00	-6,189.14	-17,200.00	-17,685.00	-18,000.00
<u>61392</u> INTERFUND OPERATING TRANS						
61392 010 TRANSFER FROM GENERAL FUND	0.00	0.00	-175,000.00	-25,000.00	-25,000.00	-25,000.00
TOTAL FOR INTERFUND OPERATING TRANS:	0.00	0.00	-175,000.00	-25,000.00	-25,000.00	-25,000.00
<b>TOTAL REVENUES FOR FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>-182,810.76</b>	<b>-46,200.00</b>	<b>-46,614.00</b>	<b>-46,005.00</b>
<u>61482</u> JUDGMENTS & LOSSES						
61482 000 REALIZED/UNREALIZED LOSSES	0.00	0.00	8,004.46	2,000.00	25,977.00	8,000.00
TOTAL FOR JUDGMENTS & LOSSES:	0.00	0.00	8,004.46	2,000.00	25,977.00	8,000.00
<u>61487</u> EMPLOYEE BENEFITS						
61487 100 OPEB PENSION BENEFIT	0.00	0.00	9,655.30	10,000.00	9,467.00	11,875.00
Kenneth Bright, Peter Patzer, Robert Thomas and Walter West capped at \$200 per month. Bruce Hames added in 2015: \$400 per month.						
TOTAL FOR EMPLOYEE BENEFITS:	0.00	0.00	9,655.30	10,000.00	9,467.00	11,875.00
<b>TOTAL EXPENSES FOR FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>17,659.76</b>	<b>12,000.00</b>	<b>35,444.00</b>	<b>19,875.00</b>
<b>GRAND TOTALS FOR FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>-165,151.00</b>	<b>-34,200.00</b>	<b>-11,170.00</b>	<b>-26,130.00</b>

**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

**ACCOUNTS FOR:  
MUNICIPAL PENSION FUND**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
65341 INTEREST EARNED	-8.72	-1,844.29	-4.61	-5.00	-5.00	-10.00
65341 000 INTEREST EARNED						
65341 010 DIVIDENDS EARNED	-67,981.42	-75,096.36	-87,190.21	-100,000.00	-89,650.00	-90,000.00
TOTAL FOR INTEREST EARNED:	-67,990.14	-76,940.65	-87,194.82	-100,005.00	-89,655.00	-90,010.00
65343 SECURITIES BOUGHT & SOLD						
65343 000 REALIZED/UNREALIZED GAIN	-434,508.64	-616,154.31	-479,531.17	-615,000.00	-406,250.00	-500,000.00
Assume 7.5 % growth. Market value 09/30/15 was \$3,851,415.						
TOTAL FOR SECURITIES BOUGHT & SOLD:	-434,508.64	-616,154.31	-479,531.17	-615,000.00	-406,250.00	-500,000.00
65392 INTERFUND TRANSFER						
65392 010 TRANSFER FROM GEN FUND	-239,441.00	-259,175.00	-307,060.00	-210,654.00	-210,654.00	-207,493.00
Minimum Municipal Obligation for Non-Uniformed employees. MIMO is \$207,060 with optional Act 44 Relief is \$186,797 (defer 25% of amortization requirement).						
TOTAL FOR INTERFUND TRANSFER:	-239,441.00	-259,175.00	-307,060.00	-210,654.00	-210,654.00	-207,493.00
<b>TOTAL REVENUES FOR FUND</b>	<b>-741,939.78</b>	<b>-952,269.96</b>	<b>-873,785.99</b>	<b>-925,659.00</b>	<b>-706,559.00</b>	<b>-797,503.00</b>
65406 OTHER GENERAL ADMINISTRATION						
65406 310 MONEY MANAGEMENT EXPENSE	9,877.66	4,664.89	0.00	0.00	0.00	0.00
Fee Schedule: up to 40 bps on assets under management of PFM.						
Beginning in 2014, fees paid from General Fund.	10,005.00	0.00	0.00	0.00	0.00	0.00
65406 320 ACTUARIAL SERVICES						
Consultant service to complete Act 205 forms, preparation of employee statements, preparation of MIMO and suggested allocation of State Aid.						
Beginning in 2014, paid from General Fund.	19,882.66	4,664.89	0.00	0.00	0.00	0.00
TOTAL FOR OTHER GENERAL ADMINISTRATION:	19,882.66	4,664.89	0.00	0.00	0.00	0.00
65482 JUDGMENTS & LOSSES						
65482 000 REALIZED/UNREALIZED LOSSES	175,817.67	151,866.63	368,614.67	250,000.00	585,465.00	300,000.00
TOTAL FOR JUDGMENTS & LOSSES:	175,817.67	151,866.63	368,614.67	250,000.00	585,465.00	300,000.00
65487 EMPLOYEE BENEFITS						
65487 100 PENSION	60,108.29	79,320.24	83,930.97	97,765.00	110,500.00	171,861.00



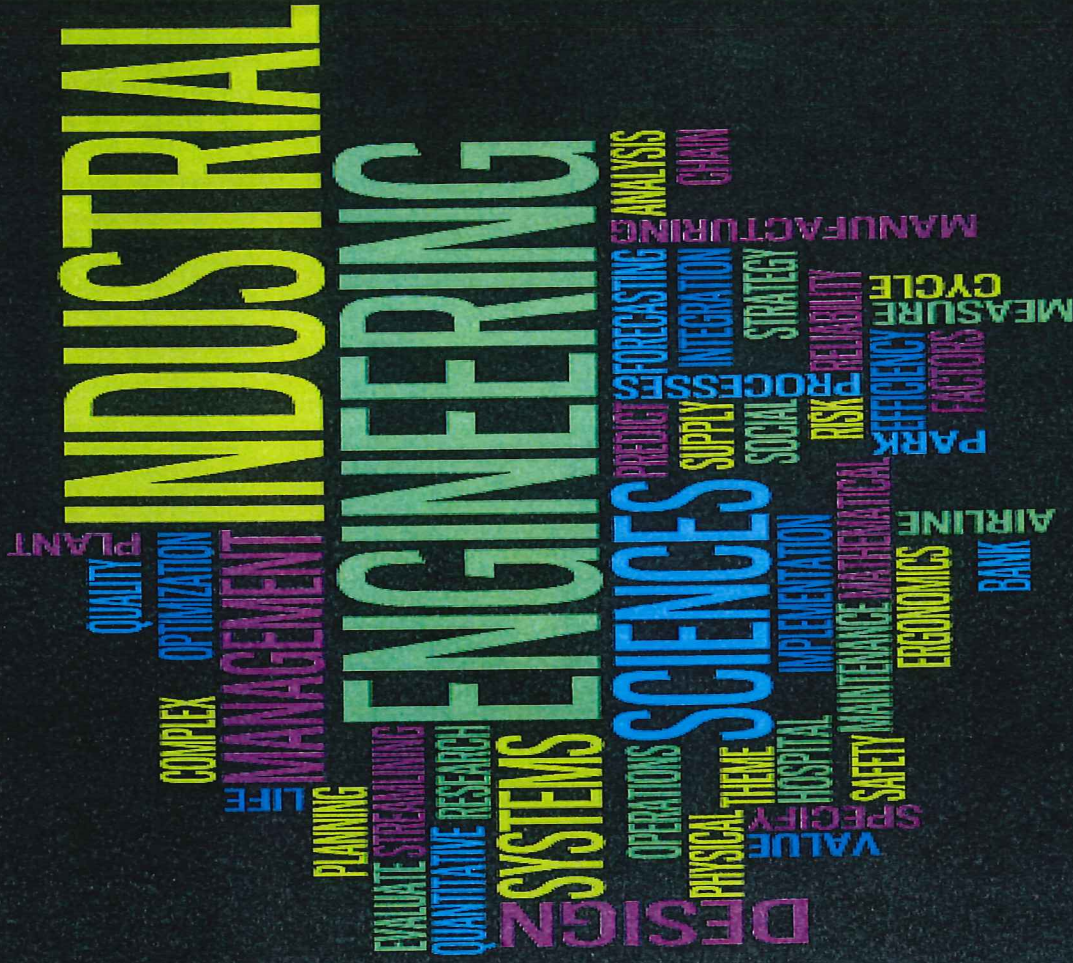
**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016  
BUDGET LEVEL: 1

**ACCOUNTS FOR:  
MUNICIPAL PENSION FUND**

Pensioners are, Larry Komunale (as of 4/1/16), Ruth Dunn, Edward Dyer, Albert Elms, Bernice Mack, Robert Pierson, Henry Riley, Florence Wagner, Diane Williams and John Ellison.

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
TOTAL FOR EMPLOYEE BENEFITS:	60,108.29	79,320.24	83,930.97	97,765.00	110,500.00	171,861.00
TOTAL EXPENSES FOR FUND	255,808.62	235,851.76	452,545.64	347,765.00	695,965.00	471,861.00
GRAND TOTALS FOR FUND	-486,131.16	-716,418.20	-421,240.35	-577,894.00	-10,594.00	-325,642.00



**LOWER GWYNEDD TOWNSHIP  
NEXT YEAR/CURRENT YEAR BUDGET REPORT**

BUDGET PROJECTION NUMBER: 2016 BUDGET LEVEL: 1	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	CURRENT YEAR PROJECTION	2016 BUDGET
<b>ACCOUNTS FOR:</b>						
<b>INDUSTRIAL COMPACT FUND</b>						
92341 INTEREST EARNED						
92341 000 INTEREST EARNED	-1.47	-1.97	-1.24	-2.00	-2.00	-2.00
TOTAL FOR INTEREST EARNED:	-1.47	-1.97	-1.24	-2.00	-2.00	-2.00
92387 CONTRIBUTIONS PRIVATE SOR						
92387 000 CONTRIBUTIONS	-12,000.00	0.00	0.00	0.00	0.00	0.00
Last contribution was in 2012. No contributions expected in 2016: LGT;						
DOW; J & J; Siemens; Cognis.						
TOTAL FOR CONTRIBUTIONS PRIVATE SOR:	-12,000.00	0.00	0.00	0.00	0.00	0.00
92392 INTERFUND OPERATING TRANS						
92392 010 TRANSFER FROM GENERAL FUND	-3,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR INTERFUND OPERATING TRANS:	-3,000.00	0.00	0.00	0.00	0.00	0.00
No contribution is required for 2016.						
92399 CARRY FORWARD PRIOR YEAR						
92399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	-7,006.00	-7,006.00	-6,343.00
TOTAL FOR CARRY FORWARD PRIOR YEAR:	0.00	0.00	0.00	-7,006.00	-7,006.00	-6,343.00
<b>TOTAL REVENUES FOR FUND</b>	<b>-15,001.47</b>	<b>-1.97</b>	<b>-1.24</b>	<b>-7,008.00</b>	<b>-7,008.00</b>	<b>-6,345.00</b>
92415 HAZARDOUS MATERIAL						
92415 312 MANAGEMENT CONSULTING	3,330.00	1,480.00	1,110.00	2,000.00	2,000.00	1,000.00
One site visit in 2016.						
TOTAL FOR HAZARDOUS MATERIAL:	3,330.00	1,480.00	1,110.00	2,000.00	2,000.00	1,000.00
92493 UNENCUMBERED RESERVE						
92493 000 UNENCUMBERED RESERVE	0.00	0.00	0.00	5,008.00	5,008.00	5,345.00
TOTAL FOR UNENCUMBERED RESERVE:	0.00	0.00	0.00	5,008.00	5,008.00	5,345.00
<b>TOTAL EXPENSES FOR FUND</b>	<b>3,330.00</b>	<b>1,480.00</b>	<b>1,110.00</b>	<b>7,008.00</b>	<b>7,008.00</b>	<b>6,345.00</b>
<b>GRAND TOTALS FOR FUND</b>	<b>-11,671.47</b>	<b>1,478.03</b>	<b>1,108.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTALS FOR ALL FUNDS</b>	<b>-2,425,506.88</b>	<b>-4,310,443.74</b>	<b>-2,411,594.69</b>	<b>-1,500,876.00</b>	<b>64,886.00</b>	<b>-1,000,643.00</b>