

**LOWER GWYNEDD
TOWNSHIP**

**2015 BUDGET AND FISCAL PLAN
ADOPTED DECEMBER 9, 2014**

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1		2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR: GENERAL FUND							
TOTAL FOR BUSINESS LICENSES & PRMTS: Represents 5% of cable revenues from Verizon and Comcast.							
01322	NON-BUSINESS LICENSE/PRMT	-214,694.76	-248,722.51	-411,302.83	-258,650.00	-322,371.00	-322,600.00
01322	820 R.O.P. - ST. ENCROACHMENT	-5,250.00	-4,504.00	-5,504.00	-5,000.00	-5,000.00	-5,000.00
Road Opening Permits of Township roads.							
TOTAL FOR NON-BUSINESS LICENSE/PRMT:							
01331	FINES	-5,250.00	-4,504.00	-5,504.00	-5,000.00	-5,000.00	-5,000.00
01331	100 STATE VEHICLE VIOLATIONS	-10,328.68	-10,107.63	-6,370.51	-10,000.00	-7,760.00	-9,500.00
01331	120 CTY VILATNS ORDNCES, STATS	-17,376.89	-14,206.93	-11,938.96	-15,000.00	-13,752.00	-15,000.00
TOTAL FOR FINES:							
01341	INTEREST EARNINGS	-27,705.57	-24,314.56	-18,309.47	-25,000.00	-21,512.00	-24,500.00
01341	000 INTEREST EARNINGS	-30,633.51	-10,015.26	-11,280.00	-10,000.00	-14,204.00	-11,500.00
Dependent upon interest rates and availability of idle cash.							
01341	010 DIVIDENDS	-57,570.00	-44,515.00	-49,398.00	-44,000.00	-59,216.00	-48,980.00
From Delaware Valley Insurance Trusts; dependent upon claims experience.							
TOTAL FOR INTEREST EARNINGS:							
01342	RENTS & ROYALTIES	-88,203.51	-54,530.26	-60,678.00	-54,000.00	-73,420.00	-60,480.00
01342	210 SEWER REV. LEASE	-95,518.00	-97,428.00	-100,350.00	-103,360.00	-103,360.00	-106,461.00
For Sewer Department use of Township buildings, a 3% increase.							
01342	220 BANK LEASE	-103,778.10	-106,891.47	-110,098.14	-113,120.00	-113,123.00	-116,517.00
Lease agreement with Wells Fargo. Three percent increase annually.							
The current lease will expire in April 2019.							
TOTAL FOR RENTS & ROYALTIES:							
01354	STATE GRANTS	-199,296.10	-204,319.47	-210,448.14	-216,480.00	-216,483.00	-222,978.00
01354	033 PA GRANTS FOR POLICE	-4,423.39	-4,085.90	-3,813.11	-4,000.00	-3,700.00	-4,000.00
Grant for police officer's time for Click It or Ticket and Smooth Operator programs.							
TOTAL FOR STATE GRANTS:							
01355	STATE SHARED REV & ENTLMT	-4,423.39	-4,085.90	-3,813.11	-4,000.00	-3,700.00	-4,000.00
01355	010 PROPERTY TAXES, P.U.R.T.A.	-7,378.49	-7,238.60	-7,711.77	-7,500.00	-9,027.00	-8,720.00
Based on value of property owned by utilities in the Township.							

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

BUDGET PROJECTION NUMBER: 2015
BUDGET LEVEL: 1

**ACCOUNTS FOR:
GENERAL FUND**

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
01392 080 TRANSFER FROM SEWER FUND	-89,242.00	-89,145.00	-82,670.00	-60,075.00	-66,586.00	-67,742.00
Sewer Fund's pension obligation for 2015 (32.16% of \$210,654).						
01392 090 TRANSFER FROM SEWER CAP RESV	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00
01392 160 TRANSFER FROM OPEN SPACE	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00
01392 300 TRANSFER FROM CAPITAL RESERVE	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00
01392 330 TRANSFER FROM TRAFFIC IMPACT	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00
TOTAL FOR INTERFUND OPERTING TRANS:	-105,242.00	-105,145.00	-98,670.00	-76,075.00	-82,586.00	-83,742.00
01399 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	0.00	-878,069.00	0.00
01399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	0.00	-878,069.00	0.00
TOTAL FOR CARRY FORWARD PRIOR YEAR:						
TOTAL REVENUES FOR FUND	-5,786,892.91	-6,352,539.47	-7,606,629.36	-6,483,620.00	-8,268,729.00	-7,222,937.00
01400 GEN GOVT-LEGISLATIVE BODY						
01400 110 SALARY- ELECTED OFFICIALS	16,250.00	16,250.00	16,250.00	16,250.00	16,250.00	16,250.00
Township Supervisor's salaries per Township Code. The annual salary is \$3,250.						
01400 153 DISABILITY & LIFE INS.	999.00	1,009.00	999.00	1,010.00	1,010.00	888.00
Life insurance for all Supervisors (\$50,000), except for Dr. Booth (\$25,000).						
01400 156 HEALTH INSURANCE	124,075.52	121,686.54	121,743.72	117,250.00	117,250.00	154,358.00
Health insurance premiums for Township Supervisors. 8.1% increase in 2015 will be reduced \$60,000 RSF.						
01400 161 OASDI	1,007.57	1,007.60	1,007.60	1,010.00	1,010.00	1,010.00
Social Security deduction based on Supervisor's salary (.062 of salary).						
01400 163 MEDICARE	235.60	235.60	235.60	240.00	240.00	240.00
Medicare benefit based on Supervisors' salaries (.0145 of salary).						
01400 220 OPERATING SUPPLIES	10,736.95	6,325.96	14,808.48	11,500.00	9,800.00	13,000.00
Miscellaneous expenses of the Supervisors: Sunshine Fund, Retirement Parties and Gifts, etc.						
01400 316 PROF SERV-NEWSLTR & WEB SITE	3,365.54	3,638.70	2,877.66	3,500.00	3,500.00	3,500.00
Maintenance of website, 15% paid from the Sewer Fund.						
01400 420 DUES & SUBSCRIPTIONS	2,472.00	2,142.00	2,097.00	2,250.00	1,900.00	2,250.00

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

BUDGET PROJECTION NUMBER: 2015		2011	2012	2013	2014	CURRENT YEAR	2015
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
ACCOUNTS FOR:							
GENERAL FUND							
Membership in PSATS, MCATO, The Partnership TMA and other organizations.							
01400	460	3,942.82	3,387.91	3,277.08	3,750.00	3,500.00	3,500.00
TOTAL FOR GEN GOVT-LEGISLATIVE BODY:		163,085.00	155,683.31	163,296.14	156,760.00	154,460.00	194,996.00
<u>01401 GEN GOVT-EXECUTIVE</u>							
01401	120	111,530.72	110,560.89	129,348.67	113,945.00	121,005.00	125,241.00
80% of salary from General Fund; 20% from Sewer Fund.							
01401	140	119,920.48	129,160.46	117,544.83	163,171.00	132,820.00	141,580.00
Salaries for the Assistant Manager (40%), Administrative Assistant and the Receptionist 90%; 10% of Receptionist's salaries and Administrative Assistant paid from the Sewer Fund.							
01401	151	740.09	1,160.43	1,090.89	1,275.00	1,550.00	1,000.00
SALRY/WAGES-MECHANIC							
Portion of mechanic's wages working on Manager's vehicle. New vehicle in 2014.							
01401	153	5,716.24	5,828.88	5,630.10	6,180.00	5,605.00	6,059.00
DISABILITY & LIFE INS.							
01401	156	43,847.01	50,583.44	55,189.20	53,600.00	56,925.00	70,406.00
HEALTH INSURANCE							
Health insurance premiums for Manager; Assistant Manager (50%); Administrative Assistant and Receptionist. 8.1% increase in 2015 to be reduced using \$60,000 of RSF money.							
01401	161	13,028.74	13,761.65	14,055.73	17,260.00	16,500.00	16,350.00
OASDI							
01401	163	3,504.12	3,659.70	3,721.58	4,040.00	3,950.00	3,824.00
MEDICARE							
01401	164	3,783.10	4,050.00	4,171.50	4,360.00	4,338.00	4,491.00
I.C.M.A. DEFERRED COMP.							
Contribution to Assistant Manager's Retirement Plan (5%).							
01401	187	5,200.00	5,893.23	4,900.00	5,500.00	5,500.00	5,500.00
INCENTIVE BONUS ACCOUNT							
Bonuses for Township employees for exceptional work; distributed at Township Manager's discretion.							
01401	200	6,592.59	7,380.81	6,466.45	7,800.00	8,000.00	8,500.00
SUPPLIES-OFFICE SUPPLIES							
General office supplies; 15% paid from Sewer Fund.							
01401	250	1,664.26	1,748.66	5,726.22	2,200.00	1,925.00	1,600.00
VEHICLE MAINT. & FUEL							
Repairs and fuel for Twp. Manager's vehicle #18.							
01401	320	595.36	1,510.25	1,433.06	1,800.00	1,100.00	1,315.00
COMMUNICATION							
Cellular phones for the Manager and Assistant Manager.							

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

BUDGET PROJECTION NUMBER: 2015		2011	2012	2013	2014	2015
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
CURRENT YEAR PROJECTION						
01401	330 TRANSPORTATION	1,238.50	1,005.60	828.70	1,500.00	2,250.00
	Transportation expenses for township staff for conferences or other work-related functions. 2015 APMM in New Jersey, 2015 ICMA in Seattle.					
01401	340 ADVERTISING/PRINTING	5,914.77	6,918.92	5,706.54	7,500.00	7,200.00
	Charges for advertising ordinances, meetings and events.					
01401	370 REPAIRS & MAINTENANCE	18,514.81	17,613.38	14,586.81	18,000.00	21,000.00
	Copier, computer and related cost for administration.					
01401	420 DUES & SUBSCRIPTIONS	4,775.00	5,643.63	5,885.30	6,000.00	6,000.00
	Manager, Assistant Manager and Administrative Assistant dues to ICMA, APMM, Secretary's Association and other professional organizations.					
01401	460 MEETINGS/CONFERENCES	3,770.32	3,525.65	8,300.04	7,200.00	8,500.00
	Attendance of Administrative Staff at conferences, meetings and training seminars. 2015 APMM Conference in New Jersey and ICMA Conference in Seattle.					
TOTAL FOR GEN GOVT-EXECUTIVE:		350,336.11	370,005.58	384,585.62	421,331.00	430,816.00
01402	GEN GOVT-FINANCIALADMIN					
01402	140 PERS SERV- SALARY	80,544.44	83,143.35	85,572.94	88,395.00	91,745.00
	Salaries for Finance Director and Assistant to Fin. Dir. 25% of salary of Finance Director paid from the Sewer Fund. 50% of Assistant to Finance Director paid from Sewer Fund.					
01402	141 SALARY/ELECTED AUDITORS	525.00	504.00	690.00	720.00	720.00
	Compensation of elected auditors based on hourly rate					
01402	153 DISABILITY & LIFE INS.	3,149.26	3,220.32	3,122.82	3,280.00	3,451.00
01402	156 HEALTH INSURANCE	36,161.07	35,445.12	37,541.88	36,000.00	47,431.00
	Health insurance for Finance Director and Assistant. 8.1%increase in 2015 to be reduced using \$60,000 of RSF money.					
01402	161 OASDI	3,540.10	4,700.09	5,337.93	5,515.00	5,733.00
	.062 of salary.					
01402	163 MEDICARE	827.95	1,099.13	1,396.96	1,290.00	1,341.00
	.0145 of salary.					

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

BUDGET PROJECTION NUMBER: 2015		2011	2012	2013	2014	2015
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
ACCOUNTS FOR:						
GENERAL FUND						
01402 310	PROFESSIONAL SERVICES 60% of professional auditors fee per 3-year contract (2012 thru 2014); 85% of payroll service; safe deposit box rental; bank fees.	29,970.79	24,947.24	23,026.06	37,500.00	27,800.00
01402 311	PROFESSIONAL SERVICES-NONUNIFO Pension administration fees paid from General Fund as of mid-2013 for the Non-Uniform Pension Fund; PFM, US Bank and Savitz. New study for GASB 67/68 required in 2015.	0.00	0.00	22,828.00	10,000.00	18,150.00
01402 350	INSURANCE, BONDING Treasurer's and Assistant Treasurer's Bond.	3,692.40	3,700.05	3,893.00	4,000.00	4,033.00
01402 370	MUNIS LICENSING & MAINTENAN 40% of MUNIS license fee paid by Sewer Fund.	4,850.52	5,053.11	4,935.03	5,100.00	4,767.00
01402 420	DUES & SUBSCRIPTIONS Dues for the Government Finance Officer's Assoc. and subscription to Jumbo Rate News.	735.00	735.00	745.00	750.00	860.00
01402 460	MEETINGS/CONFERENCES Attendance at GFOA conferences and other seminars.	1,587.90	1,476.38	1,473.65	2,000.00	2,150.00
TOTAL FOR GEN GOVT-FINANCIAL ADMIN:		165,584.43	164,023.79	190,563.27	194,550.00	192,897.00
01403	GEN GOVT-TAX COLLECTION					
01403 110	SALARY-ELECTED TAX OFFICI Salary for elected Tax Collector, \$4.10 per tax parcel.	15,560.06	17,373.12	15,712.18	17,000.00	16,230.00
01403 121	COMMIS-APPT'D-BP/MERC COL The commission will be 2.25% with Berkheimer.	11,255.24	11,045.78	10,424.32	9,350.00	9,400.00
01403 122	COMMIS- EIT COLLECTION 1.39% commission for E.I.T. collected by Berkheimer.	54,440.50	46,550.50	50,996.65	48,650.00	57,338.00
01403 123	COMMIS-LST COLLECTION 1.75% commission for Local Service Tax collected by Berkheimer.	4,400.85	3,996.37	5,060.41	4,375.00	4,985.00
01403 161	OASDI Tax Collector's stipend subject to social security tax.	964.71	1,077.12	974.14	1,055.00	1,020.00
01403 163	MEDICARE	225.61	251.92	227.80	250.00	240.00
01403 200	SUPPLIES Supplies for elected real estate tax collection.	2,520.20	2,511.88	2,589.81	2,700.00	2,575.00
01403 350	INSURANCE/BONDING	205.00	205.00	205.00	225.00	969.00
						0.00

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

**BUDGET PROJECTION NUMBER: 2015
BUDGET LEVEL: 1**

**ACCOUNTS FOR:
GENERAL FUND**

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
Tax Collector's Bond in the amount of \$650,000. Prepaid four (4) year insurance on 1/1/14 good through 12/31/17.						
TOTAL FOR GEN GOVT-TAX COLLECTION:	89,572.17	83,011.69	86,190.31	83,605.00	92,757.00	89,319.00
01404 GEN GOVT-LAW						
01404 310 LEGAL SERVICES	55,534.26	67,607.89	59,497.93	75,000.00	68,230.00	72,000.00
Based on anticipated legal activity.						
01404 420 DUES & SUBSCRIPTIONS	486.00	486.00	491.00	500.00	455.00	500.00
Solicitor's membership to the PA. Township Solicitor's Association.						
TOTAL FOR GEN GOVT-LAW:	56,020.26	68,093.89	59,988.93	75,500.00	68,685.00	72,500.00
01408 GEN GOVT-ENGINEER						
01408 310 PROFESSIONAL SERVICES	27,822.98	35,167.52	32,641.89	37,500.00	44,015.00	45,000.00
Modified Approach of Fixed Assets (roads) Audit Study every 3 years - Study required in 2015.						
01408 311 STORM WATER MGMT COMPLIANCE	13,765.00	36,339.60	4,914.07	25,000.00	2,850.00	11,450.00
NPDES II stormwater compliance (National Pollutant Discharge Environmental System). Township share of costs for Stormwater Coalition.						
TOTAL FOR GEN GOVT-ENGINEER:	41,587.98	71,507.12	37,555.96	62,500.00	46,865.00	56,450.00
01409 GEN GOVT-BUILDINGS & PLANT						
01409 140 WAGES- INTERIOR MAINTENAN	30,714.75	33,455.02	31,833.64	35,000.00	36,825.00	38,120.00
Part-time custodian and public work's time for building maintenance. 15% charged to Sewer Department.						
01409 141 WAGES-EXTERIOR MAINTENANC	16,603.84	4,488.88	3,064.01	5,000.00	3,300.00	3,450.00
Public Works employees labor on building exterior. 15% charged to Sewer Department.						
01409 153 DISABILITY & LIFE INS.	672.63	691.08	701.75	740.00	726.00	748.00
01409 156 HEALTH INSURANCE	10,715.28	10,518.19	11,141.88	11,365.00	10,460.00	14,057.00
Health insurance for Rich Miles (50% from General Fund and 50% from Sewer Fund). 8.1% increase in 2015 to be reduced using \$60,000 RSF money.						
01409 161 OASDI	2,930.99	2,402.10	2,245.60	2,500.00	2,585.00	2,578.00
01409 163 MEDICARE	685.63	566.03	525.24	600.00	600.00	603.00

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

**BUDGET PROJECTION NUMBER: 2015
BUDGET LEVEL: 1**

**ACCOUNTS FOR:
GENERAL FUND**

		2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
01409 220	SUPPLIES General building supplies: cleaning materials, paper towels, and the like.	9,306.70	8,671.27	10,087.12	9,500.00	8,375.00	9,000.00
01409 320	TELEPHONE Telephone charges for all departments.	9,614.48	9,905.87	10,233.19	10,000.00	8,050.00	8,500.00
01409 360	UTILITIES Electrical, heating and cooling costs for buildings; 15% of costs borne by the Sewer Fund. Dependent upon weather conditions. New HVAC in 2015 should reduce costs.	47,828.00	39,369.93	37,245.39	40,500.00	37,500.00	35,000.00
01409 370	REPAIRS & MAINTENANCE Interior repairs to the Township Buildings; 15% paid from the Sewer Fund.	34,603.48	30,649.94	32,643.50	30,000.00	37,850.00	37,500.00
01409 371	REPAIR/MAINT-LANDSCAPING Exterior landscaping and maintenance to the Township Bldg. \$10,000 for concrete repair in 2015.	1,805.01	922.03	424.74	1,500.00	1,700.00	12,000.00
01409 450	CONTRACTED SERVICES Mowing and maintenance at Township Buildings and other Township properties. Mowing contract extended thru 2016.	16,610.00	13,676.00	12,272.10	15,000.00	12,840.00	14,000.00
TOTAL FOR GEN GOVT-BUILDINGS & PLANT:							
01410	GEN GOVT-POLICE	182,090.79	155,316.34	152,418.16	161,705.00	160,811.00	175,556.00
01410 110	SALARY OF CHIEF & LIEUTENANT Salary and longevity for Chief-of-Police and Lieutenant.	294,584.54	229,855.01	242,592.08	239,530.00	238,000.00	250,070.00
01410 120	SALARY OF SERGEANT & CORPORAL Salaries and longevity of the Detective, Sgts. and Cpls. A 3.5% salary increase in 2015. Contract expires 12/31/17.	515,302.03	595,972.22	555,502.98	421,940.00	427,950.00	497,573.00
01410 130	SALARY OF PATROLMAN Salary and longevity for 12 patrol officers. 3.5% salary increase in 2015. Contract expires 12/31/17.	828,070.95	828,373.37	846,252.42	1,010,280.00	901,500.00	1,029,205.00
01410 142	CROSSING GUARD SALARY Wages for Crossing Guard.	5,456.00	5,497.12	5,611.34	5,875.00	5,944.00	12,881.00
01410 150	DISPATCH & CLERK SALARY Salaries for police secretary and part-time receptionist/data entry clerk.	67,514.00	69,046.58	70,591.79	72,600.00	69,220.00	75,141.00

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1		2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR: GENERAL FUND							
01410 151	MECHANIC SALARY Portion of mechanic's wages for work on police vehicles.	20,237.52	23,355.99	19,605.23	21,500.00	17,550.00	22,252.00
01410 153	DISABILITY & LIFE INS. Short-term, long-term disability and life insurance benefits for police personnel.	35,818.63	35,217.44	34,627.88	38,500.00	35,390.00	38,340.00
01410 156	HEALTH INSURANCE Health insurance premium costs for police personnel. An 8.1% increase will be reduced with the use of \$60,000 RSF.	435,067.00	441,714.81	455,292.66	460,000.00	414,450.00	584,797.00
01410 161	OASDI Police officers are not covered. Social security for non-uniformed police department employees.	6,461.21	6,541.91	6,333.72	7,000.00	6,251.00	6,420.00
01410 163	MEDICARE Non-uniformed employees plus officers hired after 1986.	21,252.42	21,985.73	22,420.21	21,260.00	23,357.00	24,310.00
01410 174	EDUC. TUITION REIMBURSEMENT Presently Officers Gargan, Kenny, Sharkey and Wm. Henry attend college courses. Capped at \$15,000 for 2015.	25,833.89	23,580.17	13,347.55	25,000.00	25,000.00	15,000.00
01410 181	OVERTIME SGT. & CPL.	32,474.59	29,840.68	39,226.10	29,750.00	19,850.00	20,325.00
01410 182	OVERTIME PATROLMEN Overtime for patrolmen.	26,989.74	35,290.70	31,519.35	30,000.00	29,230.00	34,632.00
01410 183	OVERTIME: SPECIAL EVENTS Overtime for Kiwanis Carnival and other special events	3,551.43	3,097.46	3,854.82	3,980.00	3,500.00	3,300.00
01410 184	SPECIAL DETAIL Reimbursable time expense for special details (\$65/hour). Includes details reimbursed by state grants.	16,837.35	11,844.78	8,538.40	13,000.00	8,300.00	6,980.00
01410 187	UNUSED SICK LEAVE BONUS Buy back unused sick days, maximum is 7 days @ \$65 per day.	5,703.75	6,126.25	5,271.54	6,200.00	6,200.00	9,750.00
01410 188	FESTIVE HOLIDAY PAY	0.00	0.00	17,117.56	20,100.00	20,100.00	25,891.00
01410 200	SUPPLIES Police Department office supplies.	3,710.34	2,076.07	4,834.11	4,000.00	4,000.00	4,000.00
01410 201	CENTRAL MTG. CTY. S.W.A.T. Supplies for county emergency response team.	2,500.00	3,972.60	3,895.24	4,000.00	4,000.00	3,000.00
01410 220	OPERATING SUPPLIES	7,940.06	9,429.34	8,866.46	12,000.00	9,500.00	15,000.00

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

BUDGET PROJECTION NUMBER: 2015		2011	2012	2013	2014	2015
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
ACCOUNTS FOR: GENERAL FUND						
01410 222	OPER. SUP: DETECTIVE DIV. Equipment for the detective.	673.01	94.75	439.13	500.00	500.00
01410 238	UNIFORMS Uniform replacement as needed. Includes uniforms for 2 new officers.	12,788.23	9,064.94	10,699.75	30,000.00	35,000.00
01410 239	UNIFORM CLEANING Uniform cleaning per police contract.	4,202.53	4,105.00	3,603.05	5,000.00	5,000.00
01410 310	PHYSICAL FITNESS YMCA memberships or partial payment for High Point. Drug testing.	6,170.78	5,824.25	5,005.50	7,000.00	7,000.00
01410 311	PROF. SERVICES - PENSION, OPEB New hire physical/evaluations. Police Pension and OPEB Trust Administration Fees paid out of General Fund; PFM; US Bank and Savitz. New Study for GASB 67/68 required in 2015.	0.00	0.00	38,564.36	35,060.00	46,000.00
01410 320	COMMUNICATIONS Licensing fees, equipment lease, maintenance for communications equipment. County no longer pays for Radio Modern for CAD service, will add \$4,000.	5,291.78	9,778.21	6,603.30	13,000.00	8,000.00
01410 370	VEHICLE MAINTENANCE Replacement parts and maintenance on police cars.	12,548.43	18,458.49	12,497.99	20,000.00	20,000.00
01410 374	FUEL/ GASOLINE/DIESEL	40,317.08	41,336.19	35,904.61	42,420.00	40,000.00
01410 420	DUES & SUBSCRIPTIONS	1,785.50	2,367.00	2,305.00	2,500.00	2,500.00
01410 450	CONTRACTED SERVICES Copier lease, equipment calibration, computer servicing.	12,111.23	11,505.21	12,762.89	16,000.00	16,000.00
01410 460	EDUCAT/MTGS/CONF/TRAVL Recertification under Act 120 and Act 165 (Hazardous Emerg. Response). Dues, training and travel expenses.	7,328.24	8,724.92	7,619.31	12,000.00	14,000.00
01410 480	PUBLIC PROGRAMS Forms, supplies, and equipment for crime prevention programs.	1,496.97	1,748.37	1,121.83	1,800.00	2,000.00
01410 700	CAPITAL PURCHASES Purchase of 1 Chevy Tahoe with fit-out and computers (\$46,000). In car cameras #3 & #7.	175.00	46,055.29	85,670.83	90,000.00	56,000.00

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

BUDGET PROJECTION NUMBER: 2015		2011	2012	2013	2014	2015
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
CURRENT YEAR PROJECTION						
ACCOUNTS FOR:						
GENERAL FUND						
TOTAL FOR GEN GOVT-POLICE:						
01413	GEN GOVT-CODE ENFORCEMENT	2,460,194.23	2,541,880.85	2,618,098.99	2,721,795.00	2,930,867.00
01413	200 OFFICE SUPPLIES	23.22	70.85	64.99	200.00	300.00
01413	311 PLUMBING INSPECTOR Based on anticipated building activity.	9,750.00	5,945.00	4,127.50	9,000.00	4,500.00
01413	312 FIRE SAFETY INSPECTOR Stipend and supplies for Fire Marshal. Monthly stipend to Fire Marshal is \$600/month.	8,772.50	8,180.25	7,200.00	9,000.00	9,500.00
TOTAL FOR GEN GOVT-CODE ENFORCEMENT:						
01414	GEN GOVT-PLANING & ZONING	18,545.72	14,196.10	11,392.49	18,200.00	14,300.00
01414	120 ZONING/BLDG INSPECTION Payment for Zoning Officer/Building Inspector.	74,866.48	77,112.42	77,112.42	79,430.00	80,930.00
01414	140 SALARY BLDG & ZONING STAFF Salary for Assistant Township Manager (50%) and (75%) of Building Codes Office Coordinator.	64,186.39	67,914.69	69,948.39	73,185.00	79,580.00
01414	153 DISABILITY & LIFE INS. Premium for 50% of Assistant Township Manager and 75% of Building Codes Office Coordinator.	1,734.90	1,794.12	1,823.97	1,915.00	1,930.00
01414	156 HEALTH INSURANCE Premium for 50% of Assistant Manager and 75% of Permit Clerk. 8.1% increase in 2015 to be reduced using \$60,000 RSF money.	11,083.19	18,443.32	21,129.36	21,550.00	38,839.00
01414	161 OASDI	4,418.75	4,320.42	4,309.71	4,540.00	4,612.00
01414	163 MEDICARE	1,033.43	1,010.47	1,008.03	1,065.00	1,079.00
01414	200 OFFICE SUPPLIES	1,430.91	1,332.63	1,618.17	1,750.00	1,900.00
01414	300 ARCHITECTURAL SERVICES Per agreement with Joseph A. Zadlo; 50% of permit fees non-residential or multi-family structures; in 2015, WHS, Berman, BASF, Foulkeways, SHVCII.	82,758.74	57,443.35	51,872.39	41,000.00	68,000.00
01414	310 PROF SERV- PLANNING	0.00	138.30	68.00	1,000.00	1,000.00
01414	313 PROF SERV- ENGINEERING Engineering services related to planning and zoning.	2,967.50	4,212.00	4,665.00	4,500.00	12,000.00
01414	314 PROF SERV- LEGAL (ZHB)	16,350.31	13,820.82	17,375.13	20,000.00	27,500.00

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

BUDGET PROJECTION NUMBER: 2015		2011	2012	2013	2014	2015
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
ACCOUNTS FOR:						
GENERAL FUND						
01414	315	Legal services and court reporting for the Zoning Hearing Board. PROF SERV- LEGAL OTHER	43,279.70	22,723.11	25,000.00	40,000.00
		Legal services related to planning and zoning; printing of code updates by General Codes.	23,654.48			
01414	340	ADVERTISING/PRINTING/BINDNG	2,789.28	1,988.40	4,000.00	7,200.00
		Advertising for public hearings, printing of zoning and land use ordinances.				
01414	420	DUES & SUBSCRIPTIONS	150.00	125.00	150.00	150.00
01414	460	MEETINGS/CONFERENCES	617.86	765.63	1,000.00	1,500.00
		TOTAL FOR GEN GOVT-PLANING & ZONING:	307,667.44	276,532.71	280,085.00	366,220.00
01415	200	GEN GOVT-EMERGENCY MANGMNT				
01415	200	SUPPLIES	0.00	0.00	1,000.00	500.00
		Expenses of Emergency Management Coordinator.				
01415	460	TRAINING	0.00	0.00	250.00	250.00
		Continuing education courses for staff.				
		TOTAL FOR GEN GOVT-EMERGENCY MANGMNT:	0.00	0.00	1,250.00	750.00
01421		HEALTH				
01421	500	CONTRIB. GRANTS.& SUBSIDIES	0.00	1,000.00	1,000.00	1,000.00
		Contributions to VNA determined by the Board of Supervisors.				
		TOTAL FOR HEALTH:	0.00	1,000.00	1,000.00	1,000.00
01427		SANITATN-SOLID WASTE DISP				
01427	300	RECYCLING PROGRAM	4,322.10	3,773.14	5,000.00	5,000.00
		Provide shredding service to residents and e-collection. Promotional events for recycling.				
		TOTAL FOR SANITATN-SOLID WASTE DISP:	4,322.10	3,773.14	5,000.00	5,000.00
01429		PUBLIC WORKS-WASTEWTR COLL				
01429	140	SEWER LATERAL WAGES	1,765.82	1,242.60	1,800.00	2,300.00
		Wages for Sanitary Sewer Lateral Inspection. Varies according to building activity.				
01429	161	OASDI	112.46	77.01	125.00	145.00
01429	163	MEDICARE	26.30	18.00	30.00	35.00
		TOTAL FOR PUBLIC WORKS-WASTEWTR COLL:	1,904.58	1,337.61	1,955.00	2,480.00

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1		2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
01430	PUB WORKS-HIGHWAY RDS STS						
01430	140 PERS SERV-SLRY HWY CREW Presently there are five (5) members of the road crew; remainder of wages in appropriate project line items. The previous complement was six (6). New Public Works Foreman in 2015.	277,207.32	281,282.12	279,831.92	297,060.00	302,000.00	334,078.00
01430	153 DISABILITY & LIFE INS. Short and long-term disability, life insurances for the Highway Department.	7,932.87	8,225.18	8,314.89	8,735.00	8,500.00	9,585.00
01430	156 HEALTH INSURANCE Health insurance premiums for Street Department. 8.1% increase in 2015 to be reduced using \$60,000 RSF money.	110,607.56	108,424.38	114,839.16	103,500.00	104,100.00	149,600.00
01430	161 OASDI Social Security tax for the road crew. Includes Highway Aid Fund's portion of ER taxes.	17,106.01	17,300.25	17,427.71	18,420.00	19,468.00	21,576.00
01430	163 MEDICARE Includes Highway Aid Fund's portion of ER taxes.	4,000.44	4,051.05	4,075.83	4,310.00	4,553.00	5,046.00
01430	220 HWY MAINT-GEN SERV/SUPPLS Supplies for highway maintenance,i.e. guide rails, traffic cones and flags, weed killer, propane gas, and the like. Also, American flags and banners for street beautification.	12,149.30	10,926.70	9,551.70	17,500.00	14,175.00	17,500.00
01430	238 CLOTHING & UNIFORMS Uniforms, rain gear, safety vest, etc. to conform with Penndot regulations. \$250/employee for pants & boots.	1,980.39	1,827.93	1,908.18	2,500.00	1,800.00	2,500.00
01430	260 SMALL TOOLS/MINOR EQUIPMT Small tools such as shovels, paint brushes,chain saw blades.	945.45	1,437.25	825.08	1,600.00	1,100.00	1,500.00
01430	261 SMALL TOOLS - REPAIRS Repair of small tools and equipment; 15% paid from Sewer Fund.	422.14	248.28	317.68	500.00	500.00	650.00
01430	320 COMMUNICATION For mobile phones.	1,508.47	2,704.26	1,804.18	2,100.00	1,300.00	1,900.00
01430	374 FUEL/ GASOLINE/DIESEL Diesel fuel and gasoline for Public Works vehicles.	21,087.25	20,027.27	20,962.94	21,000.00	21,000.00	25,000.00
01430	450 CONTRACT SERV - MOWING	7,660.00	16,090.00	15,770.00	13,250.00	13,650.00	16,500.00

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

BUDGET PROJECTION NUMBER: 2015		2011	2012	2013	2014	CURRENT YEAR	2015
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
ACCOUNTS FOR: GENERAL FUND							
01430	460	1,665.57	1,023.40	1,544.00	2,000.00	1,500.00	1,750.00
		Mowing of basins through Landscape Contract.					
		Dues					
TOTAL FOR PUB WORKS-HIGHWAY RDS STS:		464,272.77	473,568.07	477,173.27	492,475.00	493,646.00	587,185.00
01432	PUBLIC WORKS-SNOW/ICE REMV	1,232.93	744.00	1,327.72	3,000.00	3,750.00	3,500.00
01432	140 SNOW/ICE REMOVAL-SALARY	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	2,101.28	378.50	1,436.42	2,100.00	3,160.00	2,000.00
		Includes Highway Aid Fund's portion of ER taxes.					
01432	163 MEDICARE	491.47	81.57	336.07	500.00	730.00	700.00
		Includes Highway Aid Fund's portion of ER taxes.					
01432	220 SNOW/ICE REMOVAL-SUPPLIES	2,481.89	2,645.73	4,152.62	3,000.00	3,000.00	3,000.00
		Expenses for snow removal not charged to the Highway Aid Fund.					
TOTAL FOR PUBLIC WORKS-SNOW/ICE REMV:		6,307.57	3,849.80	7,252.83	8,600.00	10,640.00	9,200.00
01437	PUBLIC WORKS-REPR TOOL&MAC						
01437	151 WAGES- MECHANIC	31,115.19	26,000.70	34,121.16	34,670.00	29,400.00	30,429.00
		Portion of mechanic's salary for work on Highway Department vehicles.					
01437	156 HEALTH INSURANCE	27,071.46	26,537.92	28,108.11	27,000.00	26,500.00	35,509.00
		Health insurance expense for the fleet mechanic. 8.1% increase in 2015 to be reduced using \$60,000 RSF money.					
01437	161 OASDI	1,329.88	1,370.86	2,048.30	2,150.00	1,850.00	1,887.00
01437	163 MEDICARE	311.07	320.67	479.09	505.00	455.00	441.00
01437	200 MECHANIC/SHOP SUPPLIES	4,085.29	6,356.94	5,189.31	6,000.00	5,425.00	6,000.00
		Supplies for repair of Highway Department vehicles.					
TOTAL FOR PUBLIC WORKS-REPR TOOL&MAC:		63,912.89	60,587.09	69,945.97	70,325.00	63,630.00	74,266.00
01486	INSURANCE						
01486	351 LIABILITY-DVIT	43,948.33	40,627.30	37,831.63	42,000.00	38,900.00	53,177.00

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

BUDGET PROJECTION NUMBER: 2015
BUDGET LEVEL: 1

ACCOUNTS FOR:
GENERAL FUND

25% paid from the Sewer Fund; 5.5% from the Recreation Fund; the remainder from General Fund. Insurance coverage for property, crime, automobile, general liability, police and public official's liability, dividends, if any, will be paid at the end of the year. Net premium is \$101,513. RSF = \$25,000.
Cost allocated to other funds based on payroll. Use of \$25,000 of RSF credits in 2015. Net premium is \$67,288..

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
01486 354 WORKER'S COMPENSATION	49,767.91	46,736.77	41,104.21	54,210.00	29,200.00	67,288.00
TOTAL FOR INSURANCE:						
01487 EMPLOYEE BENEFITS						
01487 157 HEALTH CONTINGENCY	11,659.37	17,914.25	16,753.26	19,050.00	16,500.00	15,000.00
	93,716.24	87,364.07	78,935.84	96,210.00	68,100.00	120,465.00
01487 161 OASDI	499.67	740.90	713.00	775.00	1,000.00	930.00
	366.36	699.68	500.67	1,000.00	250.00	1,000.00
01487 162 UNEMPLOYMENT COMPENSATION						
	116.87	173.28	166.75	180.00	240.00	220.00
01487 197 DEFINED CONTRIBUTION PENSION	0.00	0.00	0.00	0.00	176.00	1,170.00
	12,642.27	19,528.11	18,133.68	21,005.00	18,166.00	18,320.00
TOTAL FOR EMPLOYEE BENEFITS:						
01491 PRIOR YEAR EXPENDITURE	0.00	5,541.65	0.00	0.00	0.00	0.00
01491 000 REFUND PRIOR YEAR REVENUES	0.00	5,541.65	0.00	0.00	0.00	0.00
TOTAL FOR PRIOR YEAR EXPENDITURE:						
01492 INTERFUND OPERATING TRANS						
01492 050 TRANS TO RECREATION FUND	255,000.00	317,421.00	352,588.00	364,980.00	340,000.00	382,000.00
	0.00	0.00	0.00	0.00	200,000.00	200,000.00
01492 160 TRANSFER TO OPEN SPACE FD						
	74,845.00	0.00	59,660.00	50,785.00	58,405.00	24,258.00
01492 200 TRANSFER TO SINKING FUND						

Fund transfer to balance the Recreation Fund.
Request to replenish the Open Space Fund in 2015.
Transfer required in 2015 for debt service obligation.

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

BUDGET PROJECTION NUMBER: 2015		2011	2012	2013	2014	CURRENT YEAR	2015
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
ACCOUNTS FOR:							
GENERAL FUND							
01492	300	TRANS TO CAPITAL RESERVE	1,955,934.00	238,867.00	283,821.00	1,769,735.00	296,602.00
		Transfer of unencumbered funds for capital in accordance with surplus policy.		811,266.80			
01492	600	TRANS TO POLICE PENSION F	557,393.00	569,802.00	563,386.00	786,937.00	711,497.00
		The Minimum Municipal Obligation for the Police Pension Fund.		676,797.00			
01492	610	TRANSFER TO OPEB PENSION FUND	0.00	0.00	160,000.00	175,000.00	25,000.00
		Other Post-Employment Benefits Trust (OPEB) funding for health care for retired police.		0.00			
01492	650	TRANS TO NON-UNIF PENSION	244,165.00	239,441.00	186,797.00	307,060.00	210,654.00
		Minimum Municipal Obligation for the Non-Uniformed employees.		259,175.00			
01492	920	TRANSFER TO INDUSTRIAL COMPACT	0.00	3,000.00	0.00	0.00	0.00
		No Township's contribution required in 2014 for the Industrial Compact.		0.00			
TOTAL FOR INTERFUND OPERATING TRANS:		3,087,337.00	1,368,531.00	2,159,486.80	1,609,769.00	3,637,137.00	1,850,011.00
TOTAL EXPENSES FOR FUND		7,569,099.55	5,924,821.35	6,797,661.72	6,483,620.00	8,268,729.00	7,222,937.00
GRAND TOTALS FOR FUND		1,782,206.64	-427,718.12	-808,967.64	0.00	0.00	0.00

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

BUDGET PROJECTION NUMBER: 2015		2011	2012	2013	2014	CURRENT YEAR	2015
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
ACCOUNTS FOR:							
STREET LIGHT FUND							
02301	REALESTATE TAXES						
02301	100 CURRENT REAL ESTATE TAXES	-15,647.34	-16,673.06	-16,515.98	-16,631.00	-16,629.00	-16,629.00
	Tax on properties and 13 street light districts.						
	TOTAL FOR REAL ESTATE TAXES:	-15,647.34	-16,673.06	-16,515.98	-16,631.00	-16,629.00	-16,629.00
02341	INTEREST EARNINGS						
02341	000 INTEREST EARNINGS	-7.12	-6.79	-5.90	-5.00	-5.00	-7.00
	TOTAL FOR INTEREST EARNINGS:	-7.12	-6.79	-5.90	-5.00	-5.00	-7.00
	TOTAL REVENUES FOR FUND	-15,654.46	-16,679.85	-16,521.88	-16,636.00	-16,634.00	-16,636.00
02401	GEN GOVT-EXECUTIVE						
02401	140 ADMINISTRATIVE FEES	75.00	88.50	77.00	77.00	13.00	25.00
	Real estate tax data from Data Flow.						
	TOTAL FOR GEN GOVT-EXECUTIVE:	75.00	88.50	77.00	77.00	13.00	25.00
02434	PUBLIC WORKS-STREET LIGHTING						
02434	371 R/M PEN AMBLER DISTRICT	1,896.32	1,960.66	1,769.43	1,879.00	1,830.00	1,867.00
	Seventeen (17) street lights for PECO #36350-01802. 138 properties in district.						
02434	372 R/M PENLLYN DISTRICT	2,100.34	2,085.13	1,881.20	1,997.00	1,946.00	1,985.00
	Eighteen (18) street lights for PECO #442537-00308. 146 properties in district.						
02434	373 R/M TREWELLYN ESTATE DISTRICT	745.74	762.45	808.04	722.00	705.00	719.00
	Seven (7) street lights for PECO #48638-02007. 72 properties in district.						
02434	374 R/M WOODDED POND DISTRICT	134.40	121.86	109.31	116.00	113.00	115.00
	One (1) street light for PECO #17715-00901. 32 properties in district.						
02434	375 R/M FOXFIELD RESERVE DISTRICT	505.58	447.79	405.15	431.00	420.00	428.00
	Four (4) street lights for PECO #23909-00509. 20 properties in district.						
02434	376 R/M POLO CLUB DISTRICT	590.30	566.82	666.14	500.00	495.00	505.00
	Eight (8) street lights for PECO #73380-01603. 38 properties in district.						
02434	377 R/M BETHLEHEM DISTRICT	3,077.02	1,884.97	1,673.05	1,757.00	1,673.00	1,707.00
	Eighteen (18) 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.						

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

BUDGET PROJECTION NUMBER: 2015		2011	2012	2013	2014	2015
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
ACCOUNTS FOR:						
STREET LIGHT FUND						
02434	378	R/M CEDAR HILL EST DISTRICT	802.69	544.47	578.00	575.00
		Five (5) street lights for PECO #85791-01209. 41 properties in district.				
02434	379	R/M GWYNEDD RESERVE DISTRICT	125.04	109.07	116.00	115.00
		One (1) street light for PECO #82698-01102. 18 properties in district.				
02434	380	R/M GWYNN CREST DISTRICT	374.02	320.43	347.00	345.00
		Three (3) street lights for PECO #82709-00903. 15 properties in district.				
02434	381	R/M WALNUT FARMS DISTRICT	457.65	365.23	385.00	384.00
		Three (3) street lights for PECO #64166-01005. 9 properties in district.				
02434	382	R/M GWYNN OAKS DISTRICT	104.16	109.07	116.00	115.00
		One (1) street light for PECO #39417-00906. 14 properties in district.				
02434	383	R/M WISTER WOOD DISTRICT	79.50	70.67	76.00	72.00
		Three (3) street lights for PECO #23974-01502. 16 properties in district.				
02434	720	CAPITAL IMPROVEMENTS	0.00	1,275.84	1,803.00	1,786.00
		Capital improvements and catastrophic repairs.				
TOTAL FOR PUBLIC WORKS-STREET LGHTNG:		10,992.76	13,909.04	10,107.10	10,823.00	10,718.00
02492		INTERFUND OPERATING TRANS				
02492	010	TRANSFER TO GENERAL FD	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL FOR INTERFUND OPERATING TRANS:		2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
02493		UNENCUMBERED RESERVE				
02493	000	UNENCUMBERED RESERVE	0.00	0.00	3,736.00	3,893.00
TOTAL FOR UNENCUMBERED RESERVE:		0.00	0.00	0.00	3,736.00	3,893.00
TOTAL EXPENSES FOR FUND		13,067.76	15,997.54	12,184.10	16,636.00	16,636.00
GRAND TOTALS FOR FUND		-2,586.70	-682.31	-4,337.78	0.00	0.00

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

BUDGET PROJECTION NUMBER: 2015
BUDGET LEVEL: 1

**ACCOUNTS FOR:
FIRE PROTECTION FUND**

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
<u>03301</u> <u>REALESTATE TAXES</u>						
03301 100 <u>CURRENT REAL ESTATE TAXES</u>	-194,480.08	-192,990.24	-193,871.83	-191,757.00	-191,800.00	-192,490.00
	No increase is reflected, mills will remain at .146.					
03301 600 <u>INTERIM REAL ESTATE TAXES</u>	-524.80	-10.78	-698.17	-100.00	-80.00	-100.00
	Interim real estate fire tax					
TOTAL FOR REAL ESTATE TAXES:	-195,004.88	-193,001.02	-194,570.00	-191,857.00	-191,880.00	-192,590.00
<u>03341</u> <u>INTEREST EARNINGS</u>						
03341 000 <u>INTEREST EARNINGS</u>	-12.42	-8.11	-8.40	-8.00	-5.00	-5.00
	-12.42	-8.11	-8.40	-8.00	-5.00	-5.00
TOTAL FOR INTEREST EARNINGS:	-12.42	-8.11	-8.40	-8.00	-5.00	-5.00
TOTAL REVENUES FOR FUND	-195,017.30	-193,009.13	-194,578.40	-191,865.00	-191,885.00	-192,595.00
<u>03480</u> <u>INTERGOVERNMENTAL EXPENSE</u>						
03480 351 <u>LIABILITY INS. - WISSAHICKON</u>	827.25	945.75	1,346.90	1,455.00	3,008.00	3,051.00
	To Ambler Borough for portion of Wissahickon Fire Company's Fire Truck Insurance.					
03480 354 <u>WRKS' COMP INS. - WISSAHICKON</u>	6,853.50	5,529.00	5,588.00	8,035.00	13,233.00	13,423.00
	To Ambler Borough for portion of Wissahickon Fire Company's Workers Comp Insurance.					
03480 355 <u>WRKS COMP INS.-N.PENN</u>	0.00	0.00	6,260.10	9,615.00	9,615.00	9,753.00
	To North Wales Borough for portion of North Penn Fire Company's Workers Comp Insurance.					
03480 900 <u>N PENN VOL FIRE CO</u>	61,376.21	57,415.43	50,755.44	47,344.00	47,350.00	47,425.00
	30% of revenues generated from the Fire Tax less insurance.					
03480 910 <u>WISSAHICKON VOL FIRE CO</u>	123,935.40	127,494.57	126,101.35	123,416.00	116,679.00	116,943.00
	70% of revenues generated from the Fire Tax less insurance.					
TOTAL FOR INTERGOVERNMENTAL EXPENSE:	192,992.36	191,384.75	190,051.79	189,865.00	189,885.00	190,595.00
<u>03492</u> <u>INTERFUND OPERATING TRANS</u>						
03492 010 <u>TRANSFER TO GENERAL FD.</u>	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL FOR INTERFUND OPERATING TRANS:	194,992.36	193,384.75	192,051.79	191,865.00	191,885.00	192,595.00

LOWER GWYNEDD TOWNSHIP
NEXT YEAR/CURRENT YEAR BUDGET REPORT

BUDGET PROJECTION NUMBER: 2015
BUDGET LEVEL: 1

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
GRAND TOTALS FOR FUND	-24.94	375.62	-2,526.61	0.00	0.00	0.00

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

BUDGET PROJECTION NUMBER: 2015		2011	2012	2013	2014	CURRENT YEAR	2015
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
ACCOUNTS FOR:							
FIRE HYDRANT FUND							
04301	REAL ESTATE TAXES						
04301	100 CURRENT REAL ESTATE TAXES	-43,790.36	-39,504.85	-39,686.06	-39,186.00	-39,324.00	-39,324.00
	Based on .030 of a mill at current valuation.						
04301	600 INTERIM REAL ESTATE TAXES	-118.71	-2.48	-143.55	-60.00	-17.00	-15.00
	TOTAL FOR REAL ESTATE TAXES:	-43,909.07	-39,507.33	-39,829.61	-39,246.00	-39,341.00	-39,339.00
04341	INTEREST EARNINGS						
04341	000 INTEREST EARNINGS	-637.82	-587.56	-414.83	-300.00	-237.00	-225.00
	TOTAL FOR INTEREST EARNINGS:	-637.82	-587.56	-414.83	-300.00	-237.00	-225.00
04399	CARRY FORWARD PRIOR YEAR						
04399	000 CARRY FORWARD	0.00	0.00	0.00	-2,602.00	-2,151.00	-2,921.00
	TOTAL FOR CARRY FORWARD PRIOR YEAR:	0.00	0.00	0.00	-2,602.00	-2,151.00	-2,921.00
	TOTAL REVENUES FOR FUND	-44,546.89	-40,094.89	-40,244.44	-42,148.00	-41,729.00	-42,485.00
04401	GEN GOVT-EXECUTIVE						
04401	140 ADMINISTRATIVE FEES	75.00	88.50	77.00	75.00	13.00	15.00
	Real estate tax data from Data Flow.						
	TOTAL FOR GEN GOVT-EXECUTIVE:	75.00	88.50	77.00	75.00	13.00	15.00
04411	GEN GOVT-FIRE						
04411	360 RENTAL HYDRANT SERVICE	38,965.70	39,465.70	39,715.70	40,073.00	39,716.00	40,470.00
	Hydrant rentals with North Wales Water Authority and Ambler Water Company. No increase in 2015 rates from North Wales Water Authority. Ambler Borough is applying for a PUC rate increase of 13.17% for public hydrants. NWWA represents 88% of the hydrant rentals in the Township.						
	TOTAL FOR GEN GOVT-FIRE:	38,965.70	39,465.70	39,715.70	40,073.00	39,716.00	40,470.00
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	2,000.00
	TOTAL FOR INTERFUND OPERATING TRANS:	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	TOTAL EXPENSES FOR FUND	41,040.70	41,554.20	41,792.70	42,148.00	41,729.00	42,485.00
	GRAND TOTALS FOR FUND	-3,506.19	1,459.31	1,548.26	0.00	0.00	0.00

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR: RECREATION FUND						
05301 REAL ESTATE TAXES						
05301 100 CURRENT REAL ESTATE TAXES	-69,266.42	-72,703.36	-73,035.44	-72,757.00	-73,328.00	-72,513.00
	Based on 0.055 real estate tax for recreation purposes.					
05301 600 INTERIM REAL ESTATE TAXES	-186.99	-3.92	-263.02	-130.00	-151.00	-150.00
	Reflects past years experience and anticipated Real Estate Market experience.					
TOTAL FOR REAL ESTATE TAXES:	-69,453.41	-72,707.28	-73,298.46	-72,887.00	-73,479.00	-72,663.00
05341 INTEREST EARNINGS						
05341 000 INTEREST EARNING	-22.41	-11.99	-9.74	-10.00	-9.00	-9.00
	Stays constant from 2014 to 2015.					
TOTAL FOR INTEREST EARNINGS:	-22.41	-11.99	-9.74	-10.00	-9.00	-9.00
05361 DEPT EARNINGS-GEN GOVT						
05361 360 RECREATION IMPACT FEE	0.00	-2,000.00	-9,043.00	-7,000.00	-1,000.00	-7,000.00
	\$500 per new res./\$500 per 1000 sf Comm/Inst/Industrial. In 2015: WHS, BASF, Berman, SHVClI, DOW, Siemens, Rhone Poulenc, Foulkeways.					
TOTAL FOR DEPT EARNINGS-GEN GOVT:	0.00	-2,000.00	-9,043.00	-7,000.00	-1,000.00	-7,000.00
05367 CULTURE-RECREATION						
05367 300 PARK RESERVATIONS	-13,897.50	-13,554.50	-12,675.00	-13,000.00	-9,000.00	-10,000.00
	Germantown Academy \$6,300 for Spring Baseball.					
05367 400 PROGRAM FEES	-20,019.00	-8,862.00	-7,763.00	-7,500.00	-8,300.00	-8,000.00
	Fees paid by program recipients.					
05367 410 COUNTRIE PICNIC	-647.00	-1,983.00	-2,023.00	-2,500.00	-1,700.00	0.00
	No Countrie Picnic in 2015.					
05367 500 CONTRIBUTIONS	0.00	-1,200.00	-1,200.00	-1,500.00	-700.00	-1,000.00
05367 800 SUMMER CAMP FEES	-69,201.84	-55,697.00	-48,730.00	-50,000.00	-43,386.00	-47,725.00
	10% camp fee increase in 2015.					
05367 900 TICKET SALE COMMISSION	-4,583.85	-668.95	-520.12	-700.00	-370.00	-350.00
	Commission from sale of discount amusement park tickets.					
TOTAL FOR CULTURE-RECREATION:	-108,349.19	-81,965.45	-72,911.12	-75,200.00	-63,456.00	-67,075.00
05387 CONTRIBUTION						
05387 100 FRIENDS OF PARKS & TRAILS	0.00	0.00	-103.00	-100.00	-100.00	-100.00

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1		2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR: RECREATION FUND							
Sale of maps and donations.							
TOTAL FOR CONTRIBUTION:							
05392	INTERFUND OPERATING TRANS		-317,421.00	-352,588.00	-364,980.00	-340,000.00	-382,000.00
05392	010 TRANS FROM GENERAL FUND	-255,000.00	-317,421.00	-352,588.00	-364,980.00	-340,000.00	-382,000.00
TOTAL FOR INTERFUND OPERATING TRANS:							
TOTAL REVENUES FOR FUND		-432,825.01	-474,105.72	-507,953.32	-520,177.00	-478,044.00	-528,847.00
05437	<u>REPAIR TOOLS & MACHINERY</u>						
05437	370 REPAIR TOOLS & MACHINERY	7,443.58	3,749.55	6,617.44	6,000.00	5,125.00	6,000.00
Truck #12, Truck #15, Gator, Trail Groomer, mowers, equipment, etc.							
05437	374 FUEL/GASOLINE/DIESEL	3,811.13	3,839.66	5,133.90	4,500.00	4,500.00	4,500.00
TOTAL FOR REPAIR TOOLS & MACHINERY:		11,254.71	7,589.21	11,751.34	10,500.00	9,625.00	10,500.00
05451	<u>CULTURE-RECREATION ADMIN</u>						
05451	120 RECREATION ADMIN.-SALARY	53,884.64	55,045.97	57,278.35	60,340.00	57,435.00	59,735.00
Recreation Director Salary along with summer intern.							
05451	153 DISABILITY & LIFE INS.	1,448.94	1,488.96	1,523.83	1,570.00	1,569.00	1,598.00
05451	156 HEALTH INSURANCE	21,430.60	21,036.40	22,283.88	21,367.00	20,906.00	28,113.00
An 8.1% increase and use of \$60,00 RSF (Rate Stabilization Fund).							
05451	161 OASDI	3,422.80	3,515.93	3,579.86	3,800.00	3,562.00	3,704.00
05451	163 MEDICARE	800.54	820.79	956.23	850.00	804.00	836.00
05451	164 DEFERRED COMPENSATION	1,540.52	1,586.74	1,602.77	1,700.00	1,724.00	1,793.00
3% of Recreation Director salary. Recreation Director is not in Defined Benefit Plan.							
05451	200 OFFICE SUPPLIES	355.34	272.32	258.34	300.00	400.00	400.00
Office supplies used for Recreation Department.							
05451	220 OPERATING SUPPLIES	18.35	0.00	0.00	150.00	150.00	350.00
Supplies necessary for daily operation of Recreation Department.							
05451	330 TRAVEL	254.66	460.78	719.31	750.00	700.00	1,750.00
Mileage for Recreation Director. In 2015 PRPS Conference in Lancaster, PA and AAHPERD Conference in Seattle, WA.							
05451	340 ADVERTISING & PRINTING	1,207.57	3,412.50	230.36	1,400.00	698.00	1,000.00
P & R to pay 25% of postage cost only.							

LOWER GWYNEDD TOWNSHIP
NEXT YEAR/CURRENT YEAR BUDGET REPORT

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR: RECREATION FUND						
05451 420 DUES, SUB & MEMBERSHIPS Membership of Township and Recreation Director in professional organization for 2015.	235.00	120.00	255.00	250.00	185.00	255.00
05451 460 MEETINGS/CONFERENCES PRPS (PA Recreation & Parks Society), AAHPERD (American Alliance for Health Physical Education, Recreation and Dance)	872.23	1,395.45	1,696.58	2,200.00	1,150.00	2,000.00
05451 740 EQUIPMENT & FACILITIES TOTAL FOR CULTURE-RECREATION ADMIN:	233.57 85,704.76	86.94 89,242.78	0.00 90,384.51	150.00 94,827.00	150.00 89,433.00	150.00 101,684.00
<u>SUMMER CAMP</u>						
05452 141 WAGES-SUMMER PROGRAM Employees for summer camp directly correlated to camp enrollment.	38,440.85	33,056.91	27,433.93	30,000.00	31,137.00	30,000.00
05452 161 OASDI	2,383.47	2,043.00	1,700.99	1,860.00	1,931.00	1,860.00
05452 163 MEDICARE	557.44	479.36	397.81	400.00	452.00	420.00
05452 213 FIELD TRIPS Field trip, concentrated on localized trips.	2,130.00	3,447.30	2,098.00	3,000.00	2,215.00	2,385.00
05452 221 SUPPLIES-SUMMER CAMP T-Shirts, arts & crafts, first-aid supplies, board games, etc.	2,645.85	1,550.56	1,163.39	2,000.00	1,717.00	1,500.00
05452 301 OTHER CHARGES-SUMMER School facilities, VSD pool and background checks.	12,778.80	10,858.47	9,183.04	10,000.00	9,870.00	10,000.00
05452 380 RENTAL - BUSES Buses for field trips.	1,800.00	910.00	1,460.00	1,500.00	1,320.00	1,320.00
TOTAL FOR SUMMER CAMP:	60,736.41	52,345.60	43,437.16	48,760.00	48,642.00	47,485.00
05453 RECREATION EVENTS				6,500.00	4,800.00	0.00
05453 141 CONTRACTED SERVICES CTY P Contracted services for Countrie Picnic (DJ, amusements and paid contractors)	1,081.40	5,045.20	3,615.00	6,500.00	4,800.00	0.00
05453 247 OPERATING SUPPL-COUNTRIE Most supplies were on-hand from previous events.	909.06	1,285.80	1,908.68	2,000.00	2,000.00	0.00
05453 300 EVENTS/ACTIVITIES Easter Egg Hunt and seven (7) summer concerts.	3,650.00	2,697.23	3,275.94	4,000.00	3,342.00	7,000.00
TOTAL FOR RECREATION EVENTS:	5,640.46	9,028.23	8,799.62	12,500.00	10,142.00	7,000.00
<u>05454 PARKS</u>						

LOWER GWYNEDD TOWNSHIP
NEXT YEAR/CURRENT YEAR BUDGET REPORT

BUDGET PROJECTION NUMBER: 2015		2011	2012	2013	2014	CURRENT YEAR	2015
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
ACCOUNTS FOR:							
RECREATION FUND							
05454 140	WAGES - PARK ATTENDANTS	0.00	0.00	10,599.79	12,000.00	15,000.00	15,415.00
05454 141	WAGES-MAINTENANCE	127,825.44	144,697.99	125,182.74	142,500.00	123,780.00	128,732.00
2 full time; 1 flex employee (9 months); 1 seasonal employee (16 weeks, 5/13/15 thru 08/30/15).							
05454 153	DISABILITY & LIFE INS.	2,664.52	2,727.12	2,774.75	2,860.00	2,846.00	2,911.00
05454 156	HEALTH INSURANCE	54,142.91	53,075.85	56,216.16	53,901.00	52,827.00	71,020.00
A 8.1% increase will be reduced with the use of \$60,000 of Rate Stabilization Fund for year 2015.							
05454 161	OASDI	7,932.60	8,981.67	8,407.60	9,579.00	8,605.00	8,937.00
05454 163	MEDICARE	1,855.17	2,100.63	1,966.29	2,170.00	2,013.00	2,110.00
05454 220	OPERATING SUPPLIES	1,284.03	1,269.52	1,306.59	2,000.00	1,000.00	1,500.00
Equipment, tools, cleaning supplies, trash bags, etc. for park building.							
05454 221	ATHLETIC FIELD MAINTENANCE	6,146.52	4,422.57	6,967.75	7,500.00	6,970.00	7,500.00
Fertilizer, herbicide, grass seed, etc.							
05454 238	CLOTHING & UNIFORMS	790.00	849.87	1,154.67	1,200.00	800.00	1,200.00
Uniforms for full-time & seasonal employees (\$250 annually for full-time employees).							
05454 300	TRAVEL	0.00	5.20	0.00	100.00	0.00	100.00
05454 320	COMMUNICATION	2,445.20	2,990.86	2,983.12	3,200.00	3,200.00	3,200.00
Cell phones for staff.							
05454 361	UTILITIES	14,360.69	12,944.21	13,650.29	14,000.00	13,525.00	15,000.00
Electric and water at park facilities. Constellation Energy program extended to 2015.							
05454 372	REPAIRS & MAINT. PARKS	11,530.62	5,693.16	8,372.56	7,500.00	6,000.00	7,500.00
Tree removal, name and address signs for parks.							
05454 373	PARK BUILDING MAINTENANCE	2,267.78	3,831.49	7,026.76	4,300.00	6,500.00	6,500.00
Sprinkler, HVAC, equipment, alarm inspections & maintenance.							
05454 380	RENTALS - EQUIPMENT	4,915.29	4,815.34	5,513.96	5,000.00	4,250.00	5,000.00
Parks port-a-potty, stump grinder rental, other equipment rental as needed.							
05454 420	DUES & MEMBERSHIPS	505.00	625.00	130.00	300.00	365.00	400.00
ISA; P&R Memberships.							
05454 450	CONTRACTED SERVICES	33,150.00	44,726.25	43,277.37	43,000.00	43,000.00	43,000.00

LOWER GWYNEDD TOWNSHIP
NEXT YEAR/CURRENT YEAR BUDGET REPORT

BUDGET PROJECTION NUMBER: 2015		2011	2012	2013	2014	CURRENT YEAR	2015
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
ACCOUNTS FOR:							
RECREATION FUND							
05454	460	CONFERENCE, TRAINING	724.79	1,132.18	2,000.00	1,200.00	1,300.00
Three year contract (2012-2014) extended thru 2016.			949.45				
05454	720	CAPITAL REPAIRS & IMPROVEMENT	6,763.38	5,253.92	9,000.00	7,035.00	15,950.00
Repairs to fields, buildings, fencing, trails, parking lots, etc., in parks.			4,793.73				
TOTAL FOR PARKS:		279,303.94	299,499.91	301,916.50	322,110.00	298,916.00	337,275.00
05456	210	YOUTH PROGRAMS	0.00	0.00	100.00	0.00	100.00
Supplies necessary to run Youth Programs.							
05456	450	CONTRACTED SERVICES	5,216.50	1,260.00	4,000.00	2,000.00	2,500.00
Costs of instructors for sports mini-camps, preschool programs, nature camp, etc.			3,052.00				
TOTAL FOR YOUTH PROGRAMS:		5,216.50	3,052.00	1,260.00	4,100.00	2,000.00	2,600.00
05459	210	SUPPLIES - EVENT TICKETS	13,842.87	4,783.00	5,500.00	2,700.00	3,000.00
Costs of tickets for bus trips such as baseball games, Broadway shows including bus rentals and flower show.			2,242.25				
05459	213	EQUIPMENT - PROGRAMS	0.00	0.00	150.00	50.00	100.00
Fees paid to instructors for crafts, line-dancing and other programs.			1,411.20				
05459	450	CONTRACTED SERVICES	676.80	0.00	2,000.00	1,000.00	1,000.00
Fees paid to instructors for crafts, line-dancing and other programs.			2,919.05				
TOTAL FOR ADULT PROGRAMS:		15,254.07	2,919.05	4,783.00	7,650.00	3,750.00	4,100.00
05486	351	LIABILITY INS. CONTRIB.	3,477.92	2,993.87	3,500.00	3,078.00	4,210.00
05486	354	WORKER'S COMPENSATION	9,892.74	5,248.07	11,000.00	7,228.00	8,116.00
TOTAL FOR INSURANCE:		13,370.66	13,992.61	8,241.94	14,500.00	10,306.00	12,326.00
05487	157	HEALTH CONTINGENCY	1,519.80	2,500.00	3,000.00	3,000.00	3,600.00
Sick leave bonus, YMCA Membership, drug testing and flu shots.							
05487	161	OASDI	80.60	155.00	186.00	186.00	225.00
05487	163	MEDICARE	18.85	36.25	44.00	44.00	52.00
TOTAL FOR EMPLOYEE BENEFIT:		1,619.25	2,368.30	2,691.25	3,230.00	3,230.00	3,877.00
05492		INTERFUND OPERATING TRANS					

LOWER GWYNEDD TOWNSHIP
NEXT YEAR/CURRENT YEAR BUDGET REPORT

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR: RECREATION FUND						
05492 010 TRANSFER TO GENERAL FUND	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL FOR INTERFUND OPERATING TRANS:	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL EXPENSES FOR FUND	480,100.76	482,037.69	475,265.32	520,177.00	478,044.00	528,847.00
GRAND TOTALS FOR FUND	47,275.75	7,931.97	-32,688.00	0.00	0.00	0.00

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR: SEWER FUND						
08341 INTEREST EARNINGS						
08341 000 INTEREST EARNINGS	-13,545.57	-9,672.93	-5,681.41	-5,200.00	-2,875.00	-3,000.00
TOTAL FOR INTEREST EARNINGS:	-13,545.57	-9,672.93	-5,681.41	-5,200.00	-2,875.00	-3,000.00
08361 DEPT EARNINGS-GEN GOVT						
08361 450 GIS PARCEL INTEGRATION FEE Fee to add new parcels to the GIS system.	0.00	0.00	-300.00	-1,000.00	0.00	-300.00
TOTAL FOR DEPT EARNINGS-GEN GOVT:	0.00	0.00	-300.00	-1,000.00	0.00	-300.00
08364 DEPT EARNINGS-SANITATION						
08364 110 SEWER CONNECTION PERMITS Contingent on EDUs.	-1,250.00	-1,500.00	-2,500.00	-1,500.00	-2,500.00	-2,250.00
08364 112 SEWER CERTIFICATION	-6,075.00	-7,200.00	-9,750.00	-9,000.00	-8,000.00	-8,000.00
08364 120 SEWER USE CHARGE \$80.00 for first 12,000 gallons, \$5.25 for 1,000 gallons thereafter; in-ground pool credit \$25 and above-ground pool credit \$10 (Resolution No. 2010-14).	-2,788,193.11	-2,529,143.64	-2,499,055.51	-2,510,723.00	-2,546,800.00	-2,521,470.00
08364 130 BY-PASS METER CHARGES Sale of by-pass meter (\$61), a one-time inspection fee (\$50) and an annual charge (\$25).	-760.00	-3,444.50	-4,047.82	-3,643.00	-3,635.00	-3,600.00
TOTAL FOR DEPT EARNINGS-SANITATION:	-2,796,278.11	-2,541,288.14	-2,515,353.33	-2,524,866.00	-2,560,935.00	-2,535,320.00
08399 CARRY FORWARD PRIOR YEARS	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR CARRY FORWARD PRIOR YEARS:	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES FOR FUND	-2,809,823.68	-2,550,961.07	-2,521,334.74	-2,531,066.00	-2,563,810.00	-2,538,620.00
08402 GEN GOVT-FINANCIAL ADMIN						
08402 310 PROFESSIONAL SERVICES Legal and engineering costs	1,777.24	7,415.84	14,811.68	9,900.00	15,350.00	16,000.00
TOTAL FOR GEN GOVT-FINANCIAL ADMIN:	1,777.24	7,415.84	14,811.68	9,900.00	15,350.00	16,000.00
08409 GEN GOVT-BUILDINGS & PLANT						
08409 383 RENTAL OF BUILDING Sewer Department's use of Township building, reflects a 3% increase for 2015 [cross reference 01.342.210].	95,518.00	97,428.00	100,350.00	103,360.00	103,360.00	106,461.00
TOTAL FOR GEN GOVT-BUILDINGS & PLANT:	95,518.00	97,428.00	100,350.00	103,360.00	103,360.00	106,461.00

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

**BUDGET PROJECTION NUMBER: 2015
BUDGET LEVEL: 1**

**ACCOUNTS FOR:
SEWER FUND**

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
08429						
	<u>PUBLIC WORKS-WASTEWTR COLL</u>					
08429 140	396,386.12	359,259.09	351,295.76	365,000.00	333,000.00	365,000.00
08429 151	14,841.91	18,642.97	17,249.39	18,000.00	18,500.00	18,500.00
08429 161	27,294.45	24,151.09	22,876.33	23,750.00	21,793.00	23,780.00
08429 163	6,383.98	5,648.02	5,350.49	5,556.00	5,097.00	5,561.00
08429 200	6,126.82	6,564.78	7,687.75	6,900.00	6,600.00	15,880.00
08429 220	52,502.44	55,554.18	54,769.79	53,500.00	53,500.00	55,640.00
	Chemicals, cleaning agents, degreaser, equipment rentals for maintenance of pump stations and system					
08429 238	2,345.91	1,647.16	2,899.64	2,500.00	2,150.00	3,000.00
	Jackets, jeans, shirts and boots					
08429 300	777,815.64	743,781.92	721,284.32	673,084.00	682,999.00	774,293.00
	Based on a variable rate for the Ambler Waste Water Treatment Plant's operating costs for 2015.					
08429 311	13,798.70	14,252.14	14,102.75	15,310.00	15,300.00	16,310.00
	40% of total audit costs (\$7,000); Munis support and relicensing (\$7,200); 20% of Paychex charges (\$1,610); bank and cd fees (\$500).					
08429 312	67,953.40	65,673.54	52,213.00	54,300.00	53,816.00	55,430.00
	Share of staff salaries and ER taxes.					
08429 320	5,575.94	5,989.11	6,045.45	6,500.00	57,000.00	65,000.00
	Cell phones, telephone lines for pumping stations and Sewer Department's share of telephone charges.					
08429 350	16,460.35	14,582.31	14,295.50	16,635.00	16,635.00	19,128.00
	Portion of liability and vehicle insurance costs charged to the Sewer Fund. Use of \$25,000 of the Rate Stabilization Fund in 2015.					
08429 360	20,854.52	18,744.48	19,058.46	21,150.00	20,750.00	21,600.00
	PUBLIC UTILITY SERVICES					
	Electricity and water charges.					
08429 371	35,775.68	43,803.30	14,901.07	36,000.00	21,500.00	36,000.00
	REPAIR/MAINT PUMPING STATIONS					
	Parts and repairs of pumping stations					
08429 372	12,711.61	16,949.67	27,546.55	22,500.00	32,500.00	28,000.00
08429 373	26,329.30	15,462.53	26,466.60	21,000.00	18,000.00	21,000.00
08429 374	21,341.68	21,399.06	21,155.73	23,000.00	23,000.00	24,000.00
08429 375	0.00	0.00	0.00	0.00	0.00	15,000.00
	REP/MNT RIGHT-OF-WAY					

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

BUDGET PROJECTION NUMBER: 2015
BUDGET LEVEL: 1

ACCOUNTS FOR: SEWER FUND	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
08429 450 CONTRACTED SERV-GIS Gilmore Assoc. will update existing and future sewer lines for the Geographic Information System (GIS).	4,199.40	495.00	1,331.00	4,000.00	1,100.00	2,500.00
08429 730 TREATMENT PLANT CAPITAL PROJEC Fixed rate of 36.2% for the capital cost of the Ambler Waste Water Treatment Plant.	220,614.75	602,584.83	656,371.17	282,360.00	282,360.00	266,070.00
TOTAL FOR PUBLIC WORKS-WASTEWTR COLL:	1,729,312.60	2,035,185.18	2,036,900.75	1,651,045.00	1,665,600.00	1,831,692.00
08471 DEBT PRINCIPAL	0.00	0.00	0.00	120,000.00	120,000.00	125,000.00
08471 385 PRINCIPAL LGTMA 2003 ISSUE Principal for Guaranteed Sewer Revenue Bond Series of 2003. Final payment in year 2020.	0.00	0.00	0.00	120,000.00	120,000.00	125,000.00
TOTAL FOR DEBT PRINCIPAL:	0.00	0.00	0.00	120,000.00	120,000.00	125,000.00
08472 DEBT INTEREST	54,412.00	50,260.00	45,810.00	42,360.00	42,360.00	37,560.00
08472 385 INTEREST LGTMA 2003 ISSUE Interest for Guaranteed Sewer Revenue Bonds Series of 2003, due end of March and end of September.	54,412.00	50,260.00	45,810.00	42,360.00	42,360.00	37,560.00
TOTAL FOR DEBT INTEREST:	54,412.00	50,260.00	45,810.00	42,360.00	42,360.00	37,560.00
08486 INSURANCE	18,127.82	16,811.04	8,649.28	8,130.00	9,211.00	13,308.00
08486 354 WORKER'S COMPENSATN CNTRB Function of payroll, Delaware Valley Workers Comp. Trust. Used \$25,000 of the Rate Stabilization Fund in 2015.	18,127.82	16,811.04	8,649.28	8,130.00	9,211.00	13,308.00
TOTAL FOR INSURANCE:	18,127.82	16,811.04	8,649.28	8,130.00	9,211.00	13,308.00
08487 EMPLOYEE BENEFITS	11,104.95	10,170.81	9,455.45	10,046.00	9,732.00	10,792.00
08487 153 DISABILITY & LIFE INS. Life, AD&D, STD and LTD with Standard Insurance Co. Rate guaranteed until December 1, 2015. Also, 50% of the cost for the new hire in 2015.	11,104.95	10,170.81	9,455.45	10,046.00	9,732.00	10,792.00
08487 156 HEALTH INSURANCE Health insurance premium for Sewer Department personnel. An eight percent (8.1%) increase based on the gross premium from 2014 and the use of \$60,000 of the Rate Stabilization Fund in 2015. Also, 50% of the new hire in 2015.	151,525.08	125,315.69	121,162.47	119,779.00	119,778.00	191,429.00

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

BUDGET PROJECTION NUMBER: 2015		2011	2012	2013	2014	CURRENT YEAR	2015
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
ACCOUNTS FOR:							
SEWER FUND							
08487	157 HEALTH CONTINGENCY FUND	4,149.35	3,702.35	3,394.90	4,100.00	4,100.00	4,223.00
	Unused sick leave bonus, substance abuse testing and health club dues.						
08487	161 OASDI	239.79	216.99	204.60	240.00	254.00	262.00
08487	163 MEDICARE	56.08	50.74	47.86	56.00	60.00	61.00
08487	197 DEFINED CONTRIBUTION PENSION	0.00	0.00	0.00	0.00	70.00	468.00
	Prorate Defined Contribution for 401a Plan #107459.						
	TOTAL FOR EMPLOYEE BENEFITS:	167,075.25	139,456.58	134,265.28	134,221.00	133,994.00	207,235.00
08492	<u>INTERFUND OPERATING TRANS</u>						
08492	010 TRANS TO GENERAL FUND	89,242.00	89,145.00	82,670.00	60,075.00	66,586.00	67,742.00
	Sewer Fund's pension obligation for 2015 (32.158% of \$210,654).						
08492	090 TRANSFER TO SEWER CAP RES	305,778.00	170,834.00	0.00	387,531.00	392,905.00	71,343.00
08492	200 TRANSFER TO SINKING FUND	14,494.00	6,073.00	12,099.00	14,444.00	14,444.00	62,279.00
	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:	409,514.00	266,052.00	94,769.00	462,050.00	473,935.00	201,364.00
	TOTAL EXPENSES FOR FUND	2,475,736.91	2,612,608.64	2,435,555.99	2,531,066.00	2,563,810.00	2,538,620.00
	GRAND TOTALS FOR FUND	-334,086.77	61,647.57	-85,778.75	0.00	0.00	0.00

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR:						
SEWER CAPITAL RESERVE						
09341 INTEREST EARNINGS						
09341 000 INTEREST EARNINGS	-11,314.49	-9,231.07	-8,420.50	-9,000.00	-10,613.00	-9,000.00
TOTAL FOR INTEREST EARNINGS:	-11,314.49	-9,231.07	-8,420.50	-9,000.00	-10,613.00	-9,000.00
09391 SALE OF FIXED ASSETS						
09391 000 SALE OF FIXED ASSETS	0.00	-10,100.00	-30,713.00	0.00	-15,447.00	-6,000.00
Sale of Truck #27.						
TOTAL FOR SALE OF FIXED ASSETS:	0.00	-10,100.00	-30,713.00	0.00	-15,447.00	-6,000.00
09392 TRANSFER FROM						
09392 080 TRANSFER FROM SEWER FUND	-305,778.00	-170,834.00	0.00	-387,531.00	-392,905.00	-71,343.00
TOTAL FOR TRANSFER FROM:	-305,778.00	-170,834.00	0.00	-387,531.00	-392,905.00	-71,343.00
09399 CARRY FORWARD PRIOR YEARS						
09399 000 CARRY FORWARD PRIOR YEARS	0.00	0.00	0.00	0.00	0.00	-270,057.00
TOTAL FOR CARRY FORWARD PRIOR YEARS:	0.00	0.00	0.00	0.00	0.00	-270,057.00
TOTAL REVENUES FOR FUND	-317,092.49	-190,165.07	-39,133.50	-396,531.00	-418,965.00	-356,400.00
09401 GEN GOVT - EXECUTIVE						
09401 740 COMPUTER & SOFTWARE CAP IMPROV	0.00	-0.10	4,416.86	2,625.00	3,840.00	15,400.00
40% of Audio-Visual System for Caucus Room (\$2,400); 8% of Four (4)						
Workstations (\$1,000); 40% of New Administration Server (\$12,000).						
TOTAL FOR GEN GOVT - EXECUTIVE:	0.00	-0.10	4,416.86	2,625.00	3,840.00	15,400.00
09402 GEN GOVT-FINANCIAL ADMIN						
09402 310 FINANCIAL SERVICES	216.10	249.00	374.18	250.00	1,650.00	1,500.00
Bank fees.						
TOTAL FOR GEN GOVT-FINANCIAL ADMIN:	216.10	249.00	374.18	250.00	1,650.00	1,500.00
09409 BUILDING AND PLAN						
09409 700 CAPITAL IMPROVEMENT BUILDING	0.00	0.00	0.00	0.00	0.00	120,000.00
40% of New HVAC system in Township Building (\$120,000).						
TOTAL FOR BUILDING AND PLAN:	0.00	0.00	0.00	0.00	0.00	120,000.00
09429 PUBLIC WORKS-WASTEWTR COLL						
09429 740 CAPITAL PURCHASES	0.00	-0.28	5,461.50	99,500.00	71,926.00	87,500.00
50% to replace Truck #22 (\$87,500).						

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

BUDGET PROJECTION NUMBER: 2015
BUDGET LEVEL: 1

**ACCOUNTS FOR:
SEWER CAPITAL RESERVE**

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
TOTAL FOR PUBLIC WORKS-WASTEWTR COLL:	0.00	-0.28	5,461.50	99,500.00	71,926.00	87,500.00
09439 CONSTRUCTION & REBUILDING						
09439 000 INFRASTRUCTURE REBUILDING	0.06	-0.29	0.22	149,300.00	50,000.00	130,000.00
Infiltration and inflow (I/I) project (\$100,000); CKS Engineers (\$10,000); Replace Manholes (\$20,000).						
TOTAL FOR CONSTRUCTION & REBUILDING:	0.06	-0.29	0.22	149,300.00	50,000.00	130,000.00
09492 INTERFUND OPERATING TRANS						
09492 010 TRANSFER TO GENERAL FD	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL FOR INTERFUND OPERATING TRANS:	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
09493 UNENCUMBERED RESERVE						
09493 000 UNENCUMBERED RESERVE	0.00	0.00	0.00	142,856.00	289,549.00	0.00
TOTAL FOR UNENCUMBERED RESERVE:	0.00	0.00	0.00	142,856.00	289,549.00	0.00
TOTAL EXPENSES FOR FUND	2,216.16	2,248.33	12,252.76	396,531.00	418,965.00	356,400.00
GRAND TOTALS FOR FUND	-314,876.33	-187,916.74	-26,880.74	0.00	0.00	0.00

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR:						
ACQUISITION OF OPEN SPACE						
16341 INTEREST EARNINGS						
16341 000 INTEREST EARNING	-4,832.26	-3,221.59	-3,049.62	-2,500.00	-3,335.00	-3,000.00
TOTAL FOR INTEREST EARNINGS:	-4,832.26	-3,221.59	-3,049.62	-2,500.00	-3,335.00	-3,000.00
16357 LOCAL GOVERNMENT GRANT						
16357 090 COUNTY GRANT	-162,061.63	-416,000.00	0.00	-300,003.00	0.00	-300,003.00
Greenfields-Green Town Initiative: Penlyn Pike Trail Phase 3.						
TOTAL FOR LOCAL GOVERNMENT GRANT:	-162,061.63	-416,000.00	0.00	-300,003.00	0.00	-300,003.00
16392 INTERFUND OPERATING TRANS						
16392 010 TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	-200,000.00	-200,000.00
TOTAL FOR INTERFUND OPERATING TRANS:	0.00	0.00	0.00	0.00	-200,000.00	-200,000.00
16399 CARRY FORWARD PRIOR YEAR						
16399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	-895,300.00	-891,520.00	-852,390.00
TOTAL FOR CARRY FORWARD PRIOR YEAR:	0.00	0.00	0.00	-895,300.00	-891,520.00	-852,390.00
TOTAL REVENUES FOR FUND	-166,893.89	-419,221.59	-3,049.62	-1,197,803.00	-1,094,855.00	-1,355,393.00
16402 GEN GOVT-FINANCIAL ADMIN						
16402 310 FINANCIAL SERVICES	100.27	100.00	130.55	150.00	231.00	250.00
Bank fees for wire of Certificates of Deposit.						
TOTAL FOR GEN GOVT-FINANCIAL ADMIN:	100.27	100.00	130.55	150.00	231.00	250.00
16404 GEN GOVT-LAW						
16404 310 LEGAL SERVICES	12,163.80	6,291.74	1,483.48	2,000.00	1,286.00	2,000.00
TOTAL FOR GEN GOVT-LAW:	12,163.80	6,291.74	1,483.48	2,000.00	1,286.00	2,000.00
16408 GEN GOVT-ENGINEER						
16408 310 ENGINEERING SERVICES	2,670.00	824.00	3,703.25	10,000.00	32,600.00	30,000.00
Engineering costs for Open Space project, Penlyn Pike Trail Phases 2 and 3.						
TOTAL FOR GEN GOVT-ENGINEER:	2,670.00	824.00	3,703.25	10,000.00	32,600.00	30,000.00
16454 IMPROVEMENTS TO OPENSACE						
16454 300 PROF SERVICES - PLANNING	4,500.00	25,522.91	1,214.43	5,000.00	449.00	5,000.00
16454 600 CAP. CONSTRUCT	200,318.64	77,286.31	4,249.62	73,334.00	450.00	325,000.00
Penlyn Pike Trail Phase 2 (\$5,000); Joint Trail Project (\$320,000).						
TOTAL FOR IMPROVEMENTS TO OPENSACE:	204,818.64	102,809.22	5,464.05	78,334.00	899.00	330,000.00

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR:						
ACQUISITION OF OPEN SPACE						
<u>16492</u> INTERFUND OPERATING TRANS						
16492 010 TRANSFER TO GENERAL FUND	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Administrative fees to General Fund.						
TOTAL FOR INTERFUND OPERATING TRANS:	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
<u>16493</u> UNENCUMBERED RESERVE						
16493 000 UNENCUMBERED RESERVE	0.00	0.00	0.00	1,105,319.00	1,057,839.00	991,143.00
Allow for purchase of land if opportunities arise.						
TOTAL FOR UNENCUMBERED RESERVE:	0.00	0.00	0.00	1,105,319.00	1,057,839.00	991,143.00
TOTAL EXPENSES FOR FUND	221,752.71	112,024.96	12,781.33	1,197,803.00	1,094,855.00	1,355,393.00
GRAND TOTALS FOR FUND	54,858.82	-307,196.63	9,731.71	0.00	0.00	0.00

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR: SINKING FUND						
20301 <u>REAL ESTATE TAXES</u>						
20301 100 CURRENT REAL ESTATE TAXES	-532,823.26	-528,741.13	-531,156.72	-528,084.00	-525,976.00	-527,368.00
Based on .400 of a mill at current valuation.						
20301 600 INTERIM REAL ESTATE TAXES	-1,437.94	-29.58	-1,912.51	-100.00	-220.00	-220.00
TOTAL FOR REAL ESTATE TAXES:	-534,261.20	-528,770.71	-533,069.23	-528,184.00	-526,196.00	-527,588.00
20341 <u>INTEREST EARNINGS</u>						
20341 000 INTEREST EARNING	-886.86	-328.75	-35.18	-40.00	-280.00	-250.00
TOTAL FOR INTEREST EARNINGS:	-886.86	-328.75	-35.18	-40.00	-280.00	-250.00
20392 <u>TRANSFER FROM G.O.B.</u>						
20392 010 TRANSFER FROM GENERAL FD.	-74,845.00	0.00	-59,660.00	-50,785.00	-58,405.00	-24,258.00
20392 080 TRANSFER FROM SEWER FUND	-14,494.00	-6,073.00	-12,099.00	-14,444.00	-14,444.00	-62,279.00
Amount is based on 10% of debt service for the building expansion of the 15 year bond.						
TOTAL FOR TRANSFER FROM G.O.B.:	-89,339.00	-6,073.00	-71,759.00	-65,229.00	-72,849.00	-86,537.00
20399 <u>CARRY FORWARD PRIOR YEAR</u>						
20399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	-36,027.00	-41,070.00	-10,915.00
TOTAL FOR CARRY FORWARD PRIOR YEAR:	0.00	0.00	0.00	-36,027.00	-41,070.00	-10,915.00
TOTAL REVENUES FOR FUND	-624,487.06	-535,172.46	-604,863.41	-629,480.00	-640,395.00	-625,290.00
20471 <u>PRINCIPAL, GOB</u>						
20471 018 PRINCIPAL GOB 2002A, DVRFA	51,000.00	436,000.00	453,000.00	471,000.00	471,000.00	0.00
2002A GOB Series (DVRFA), refinanced 1997 issue. Last year of payment is 2014.						
20471 020 PRINCIPAL, GOB 2011	0.00	0.00	65,000.00	90,000.00	90,000.00	575,000.00
Last year of payment is 2019.						
TOTAL FOR PRINCIPAL, GOB:	51,000.00	436,000.00	518,000.00	561,000.00	561,000.00	575,000.00
20472 <u>INTEREST, GOB</u>						
20472 018 INTEREST GOB 2002A, DVRFA	52,810.54	44,776.69	27,939.50	10,441.00	10,441.00	0.00
Interest on 2002A GOB Series.						
20472 020 INTEREST, GOB 2011	0.00	60,730.67	55,990.00	54,440.00	54,440.00	47,790.00
Interest on 2011 GOB Series.						
TOTAL FOR INTEREST, GOB:	52,810.54	105,507.36	83,929.50	64,881.00	64,881.00	47,790.00

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR: SINKING FUND						
20475 FISCAL AGENTS FEES						
20475 000 FISCAL AGENTS FEES	6,065.27	5,713.31	5,441.00	3,599.00	3,599.00	2,500.00
	TD Bank fee (\$1,000) and Digital Assurance Certification fee (\$1,500).					
TOTAL FOR FISCAL AGENTS FEES:	6,065.27	5,713.31	5,441.00	3,599.00	3,599.00	2,500.00
20493 UNENCUMBERED RESERVE						
20493 000 UNENCUMBERED RESERVE	0.00	0.00	0.00	0.00	10,915.00	0.00
TOTAL FOR UNENCUMBERED RESERVE:	0.00	0.00	0.00	0.00	10,915.00	0.00
TOTAL EXPENSES FOR FUND	109,875.81	547,220.67	607,370.50	629,480.00	640,395.00	625,290.00
GRAND TOTALS FOR FUND	-514,611.25	12,048.21	2,507.09	0.00	0.00	0.00

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR:						
CAPITAL RESERVE FUND						
30341 INTEREST EARNINGS						
30341 000 INTEREST EARNINGS	-26,234.55	-25,988.07	-21,893.66	-30,000.00	-28,840.00	-29,000.00
Dependent upon interest rates and amount of idle cash.						
TOTAL FOR INTEREST EARNINGS:	-26,234.55	-25,988.07	-21,893.66	-30,000.00	-28,840.00	-29,000.00
30351 FEDERAL GRANTS						
30351 990 BULLETPROOF VEST GRANT	0.00	0.00	-3,005.71	-3,850.00	-2,500.00	-1,300.00
DOJ Grant for two (2) Bullet-proof vest for new patrol officers in 2015.						
TOTAL FOR FEDERAL GRANTS:	0.00	0.00	-3,005.71	-3,850.00	-2,500.00	-1,300.00
30387 CONTRIBUTIONS						
30387 100 TREE CONTRIBUTION	0.00	0.00	-15,900.00	-5,000.00	0.00	-1,000.00
TOTAL FOR CONTRIBUTIONS:	0.00	0.00	-15,900.00	-5,000.00	0.00	-1,000.00
30391 FIXED/ASSETS PROCEEDS						
30391 000 SALE OF FIXED ASSETS	-5,280.00	0.00	-1,950.00	-2,500.00	-5,450.00	-15,000.00
Sale of Wood Chipper and Truck #12.						
TOTAL FOR FIXED ASSETS PROCEEDS:	-5,280.00	0.00	-1,950.00	-2,500.00	-5,450.00	-15,000.00
30392 INTERFUND OPERATING TRANS						
30392 010 INTERFUND OPERATING TRANS	-1,955,934.00	-238,867.00	-811,266.80	-268,801.00	-1,769,735.00	-296,602.00
Transfer of funds from the General Fund.						
TOTAL FOR INTERFUND OPERATING TRANS:	-1,955,934.00	-238,867.00	-811,266.80	-268,801.00	-1,769,735.00	-296,602.00
30399 CARRY FORWARD PRIOR YEAR						
30399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	-3,911,946.00	-3,483,262.00	-4,414,326.00
TOTAL FOR CARRY FORWARD PRIOR YEAR:	0.00	0.00	0.00	-3,911,946.00	-3,483,262.00	-4,414,326.00
TOTAL REVENUES FOR FUND	-1,987,448.55	-264,855.07	-854,016.17	-4,222,097.00	-5,289,787.00	-4,757,228.00
30401 GEN GOVT-EXECUTIVE						
30401 700 ADMIN CAP PURCHASES	0.00	0.00	0.00	26,000.00	27,606.00	0.00
TOTAL FOR GEN GOVT-EXECUTIVE:	0.00	0.00	0.00	26,000.00	27,606.00	0.00
30402 GEN GOVT-FINANCIAL ADMIN						
30402 310 FINANCIAL SERVICES	1,780.72	696.48	777.68	1,000.00	450.00	15,800.00
Internal Control Audit (\$15,000).						
TOTAL FOR GEN GOVT-FINANCIAL ADMIN:	1,780.72	696.48	777.68	1,000.00	450.00	15,800.00

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR: CAPITAL RESERVE FUND						
30407 DATA PROCESSING						
30407 740 COMPUTER SYSTEM UPGRADES	16,499.00	16,119.34	9,128.10	11,125.00	7,735.00	32,600.00
New Administrative Server (\$18,000); computer system replacements, four(4) workstations and one (1) laptop (\$11,000); Audio/visual system for Caucus Room (\$3,600).						
TOTAL FOR DATA PROCESSING:						
30409 GEN GOVT-BUILDINGS & PLANT	16,499.00	16,119.34	9,128.10	11,125.00	7,735.00	32,600.00
30409 721 IMPROVEMENT TO TWP. PROPERTIES	1,200.00	21,724.12	53,914.29	221,250.00	35,000.00	265,000.00
HVAC in Twp. Bldg. (\$180,000); Demo Plan for 904 Penilyn Pike, Martin property (\$50,000); Fire House Garage Doors (20,000); Fire House Floor Drain Repair (\$10,000); Seal Coat Twp. Bldg. Parking Lot (\$5,000).						
TOTAL FOR GEN GOVT-BUILDINGS & PLANT:						
30410 GEN GOVT-POLICE	8,075.00	1,417.50	6,712.40	12,000.00	11,140.00	30,000.00
30410 700 POLICE CAP. IMPROVEMENT	8,075.00	1,417.50	6,712.40	12,000.00	11,140.00	30,000.00
New Police Server (\$30,000).						
TOTAL FOR GEN GOVT-POLICE:						
30411 GEN GOVT-FIRE	0.00	0.00	0.00	0.00	0.00	80,000.00
30411 520 FIRE COMPANY CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	80,000.00
TOTAL FOR GEN GOVT-FIRE:						
30412 AMBULANCE	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
30412 540 AMBULANCE CONTRIBUTION	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
TOTAL FOR AMBULANCE:						
30414 GEN GOVT-PLANING & ZONING	0.00	0.00	0.00	20,000.00	0.00	150,000.00
30414 312 UPDATE COMPREHENSIVE PLAN	0.00	0.00	0.00	20,000.00	0.00	150,000.00
Hiring Sasaki to update the 2000 Comprehensive Plan.						
TOTAL FOR GEN GOVT-PLANING & ZONING:						
30430 PUB WORKS-HIGHWAY RDS STS	89,867.89	5,875.00	0.00	42,000.00	42,659.00	153,000.00
30430 700 CAPITAL PURCHASE, HIGHWAY	89,867.89	5,875.00	0.00	42,000.00	42,659.00	153,000.00
Replace Truck 27, Bucket Utility Truck (\$110,000); Replace Wood Chipper (\$40,000); Purchase 7000 GVW Landscape Trailer (\$3,000).						
30430 710 LAND PURCHASE FOR PUBLIC WORKS	0.00	0.00	0.00	0.00	258,303.00	0.00

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR: CAPITAL RESERVE FUND						
TOTAL FOR PUB WORKS-HIGHWAY RDS STS:		5,875.00	0.00	42,000.00	300,962.00	153,000.00
30439 CONSTRUCTION & REBUILDING						
30439 000 INFRASTRUCTURE REBUILDING	89,867.89	5,875.00	0.00	42,000.00	300,962.00	153,000.00
Road Program: Turnbury Lane, Pershing Road, Regency Circle, Gladestry Lane, Wharton Circle, Laura Lane, Lindsay Drive, Swedesford Road, School House Lane, Gwynedd Avenue, Brushtown Road, Houston Road and Township Line Road (\$730,000); Drainage improvements at Montgomery & Cedar Roads (\$60,500); Replace banners on Bethlehem Pike (\$8,000).	557,052.67	543,046.17	357,451.56	532,995.00	402,666.00	798,500.00
30439 300 PROFESSIONAL SERVICES	66,866.85	56,712.13	33,897.31	40,000.00	39,270.00	40,000.00
Professional engineering services for roadway improvement program.						
30439 301 PROFESSIONAL SERVICES	21,975.55	26,582.09	1,533.40	25,000.00	1,917.00	10,000.00
Six (6) new "Welcome" signs (\$10,000).						
30439 720 DOWNTOWN IMPROVEMENTS	39,058.05	74.57	0.00	10,000.00	1,750.00	0.00
TOTAL FOR CONSTRUCTION & REBUILDING:	684,953.12	626,414.96	392,882.27	607,995.00	445,603.00	848,500.00
30454 PARKS						
30454 600 PARK IMPROVEMENTS	1,149.52	19,639.85	17,537.96	36,500.00	29,051.00	189,550.00
Replace Truck 12, 4WD w/Plow & DOT Lighting (\$5,000); Electronic Message Boards at Veterans' Park (\$40,000); Paving Pen Ambler Parking Lot (\$40,000); Paving North Penn Oak Trail (\$25,000); Trash Receptacles for Trails and Penlyn Park (\$11,500); Playground Safety Surface (\$10,000); Resurface Centennial Trail (\$4,050); Seal Coat Penlyn Woods Parking Lot (\$4,000).						
TOTAL FOR PARKS:	1,149.52	19,639.85	17,537.96	36,500.00	29,051.00	189,550.00
30492 INTERFUND OPERATING TRANS						
30492 010 TRANSFER TO GENERAL FD	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
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	2,000.00
30493 UNENCUMBERED RESERVE						
30493 000 UNENCUMBERED RESERVE	0.00	0.00	0.00	3,227,227.00	4,415,240.00	2,975,778.00
TOTAL FOR UNENCUMBERED RESERVE:	0.00	0.00	0.00	3,227,227.00	4,415,240.00	2,975,778.00

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

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
BUDGET PROJECTION NUMBER: 2015						
BUDGET LEVEL: 1						
ACCOUNTS FOR:						
CAPITAL RESERVE FUND						
TOTAL EXPENSES FOR FUND	820,525.25	708,887.25	497,952.70	4,222,097.00	5,289,787.00	4,757,228.00
GRAND TOTALS FOR FUND	-1,166,923.30	444,032.18	-356,063.47	0.00	0.00	0.00

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR:						
TRAFFIC IMPACT FUND						
33341 INTEREST EARNED						
33341 000 INTEREST EARNED	-9,483.83	-5,153.21	-4,113.14	-5,500.00	-5,000.00	-5,500.00
TOTAL FOR INTEREST EARNED:	-9,483.83	-5,153.21	-4,113.14	-5,500.00	-5,000.00	-5,500.00
33354 ARLE GRANT						
33354 000 ARLE GRANT	0.00	0.00	0.00	0.00	0.00	-346,000.00
Auto-Red Light Enforcement Grant						
TOTAL FOR ARLE GRANT:	0.00	0.00	0.00	0.00	0.00	-346,000.00
33361 GENERAL GOVERNMENT						
33361 360 IMPACT FEE	-129,570.00	-4,989.50	-116,030.50	-25,000.00	-138,710.00	-100,000.00
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:	-129,570.00	-4,989.50	-116,030.50	-25,000.00	-138,710.00	-100,000.00
33399 CARRY FORWARD						
33399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	-757,426.00	-758,852.00	-872,307.00
Balance as of 09/30/14 is \$764,257.						
TOTAL FOR CARRY FORWARD:	0.00	0.00	0.00	-757,426.00	-758,852.00	-872,307.00
TOTAL REVENUES FOR FUND	-139,053.83	-10,142.71	-120,143.64	-787,926.00	-902,562.00	-1,323,807.00
33402 GEN GOVT-FINANCIAL ADMIN						
33402 310 FINANCIAL FEES	243.31	498.68	0.00	500.00	201.00	500.00
Bank fees.						
TOTAL FOR GEN GOVT-FINANCIAL ADMIN:	243.31	498.68	0.00	500.00	201.00	500.00
33439 CONSTRUCTION & REBUILDING						
33439 000 INFRASTRUCTURE REBUILDING	10,383.76	69,965.18	7,665.00	165,000.00	0.00	125,000.00
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.						
33439 100 SPRING HOUSE INTERSECTION IMPR	0.00	0.00	0.00	0.00	19,450.00	367,900.00
Adaptive signal control and battery back-up for four (4) intersections in Spring House.						

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR:						
TRAFFIC IMPACT FUND						
TOTAL FOR CONSTRUCTION & REBUILDING:						
33492 INTERFUND OPERATING TRANS	10,383.76	69,965.18	7,665.00	165,000.00	19,450.00	492,900.00
33492 010 TRANSFER TO GENERAL FD	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
TOTAL FOR INTERFUND OPERATING TRANS:	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
33493 UNENCUMBERED RESERVE						
33493 000 UNENCUMBERED RESERVE	0.00	0.00	0.00	620,426.00	880,911.00	828,407.00
Available for traffic improvements in accordance with Capital Improvement Plan.						
TOTAL FOR UNENCUMBERED RESERVE:	0.00	0.00	0.00	620,426.00	880,911.00	828,407.00
TOTAL EXPENSES FOR FUND	12,627.07	72,463.86	9,665.00	787,926.00	902,562.00	1,323,807.00
GRAND TOTALS FOR FUND	-126,426.76	62,321.15	-110,478.64	0.00	0.00	0.00

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR: HIGHWAY AID FUND						
35341 INTEREST EARNINGS						
35341 000 INTEREST EARNINGS	-62.15	-332.77	-333.76	-275.00	-400.00	-250.00
Based on interest rates and idle cash available.						
TOTAL FOR INTEREST EARNINGS:	-62.15	-332.77	-333.76	-275.00	-400.00	-250.00
35355 STATE SHARED REV & ENTLMT						
35355 050 MOTOR VEHICLE FUEL TAXES	-234,844.99	-251,096.34	-248,322.55	-239,064.00	-267,585.00	-285,296.00
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:	-234,844.99	-251,096.34	-248,322.55	-239,064.00	-267,585.00	-285,296.00
35363 DEPT EARNINGS-HIGHWAYS & STS						
35363 433 BRANDYWINE SIGNAL FEE	0.00	-3,000.00	-3,090.00	-3,180.00	-3,180.00	-3,270.00
TOTAL FOR DEPT EARNINGS-HIGHWAYS & STS:	0.00	-3,000.00	-3,090.00	-3,180.00	-3,180.00	-3,270.00
35391 FIXED ASSETS PROCEEDS						
35391 000 FIXED ASSETS PROCEEDS	-14,472.00	-10,900.00	0.00	-7,500.00	-460.00	-23,000.00
Sale of Roller and sale of Truck #22.						
TOTAL FOR FIXED ASSETS PROCEEDS:	-14,472.00	-10,900.00	0.00	-7,500.00	-460.00	-23,000.00
35399 CARRY FORWARD PRIOR YEAR						
35399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	-148,379.00	-149,149.00	-117,834.00
TOTAL FOR CARRY FORWARD PRIOR YEAR:	0.00	0.00	0.00	-148,379.00	-149,149.00	-117,834.00
TOTAL REVENUES FOR FUND	-249,379.14	-265,329.11	-251,746.31	-398,398.00	-420,774.00	-429,650.00
35430 PUBLIC WORKS-HIGHWAY/STS						
35430 260 MINOR EQUIPMENT PURCHASE	920.80	593.64	3,169.81	2,000.00	1,750.00	1,000.00
Brooms, hoes, paint rollers, saws, wheel barrels and minor tools.						
35430 262 WINTER MAINT. EQUIPMENT	0.00	0.00	2,607.63	3,000.00	2,400.00	3,000.00
Cutting edges, pumps and cylinders.						
35430 700 CAPITAL PURCHASES	0.00	36,700.00	0.00	14,500.00	15,417.00	122,500.00
Purchase of half of Truck #22, Tandem axel dump truck, (\$87,500) and Asphalt Roller (\$35,000).						
TOTAL FOR PUBLIC WORKS-HIGHWAY/STS:	920.80	37,293.64	5,777.44	19,500.00	19,567.00	126,500.00
35431 CLEANING STREETS & GUTTER						
35431 440 DEBRIS DISPOSAL	0.00	0.00	0.00	1,700.00	0.00	1,700.00

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

BUDGET PROJECTION NUMBER: 2015
BUDGET LEVEL: 1

**ACCOUNTS FOR:
HIGHWAY AID FUND**

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
TOTAL FOR STORM SEWERS & DRAINS:						
35437 PUBLIC WORKS-REPR TOOL&MAC	12,495.56	8,440.89	7,796.02	12,500.00	18,000.00	40,000.00
35437 000 REPAIR TOOLS & MACH	10,427.32	8,702.82	18,388.30	15,000.00	18,000.00	16,500.00
Repairs to tools and machinery used by the Highway Dept						
TOTAL FOR PUBLIC WORKS-REPR TOOL&MAC:	10,427.32	8,702.82	18,388.30	15,000.00	18,000.00	16,500.00
35438 PUBLIC WORKS-HIGHWAY MAINT						
35438 245 SUPPLIES	12,444.55	4,708.72	14,367.67	15,500.00	14,000.00	15,000.00
Must use Penn Dot approved materials, Super Pave materials.						
TOTAL FOR PUBLIC WORKS-HIGHWAY MAINT:	12,444.55	4,708.72	14,367.67	15,500.00	14,000.00	15,000.00
35439 CONSTRUCTION & REBUILDING						
35439 000 HIGHWAY CONST & REBUILDIN	14,732.90	54,885.60	35,188.48	197,665.00	179,257.00	60,000.00
McKean Road (\$60,000); curbs are allocated to Capital Reserve Fund						
and manholes are allocated to Sewer Capital Reserve Fund.						
TOTAL FOR CONSTRUCTION & REBUILDING:	14,732.90	54,885.60	35,188.48	197,665.00	179,257.00	60,000.00
35480 MISC EXPENDITURES						
35480 000 MISCELLANEOUS EXPENDITURES	0.00	0.00	0.00	50.00	50.00	50.00
Bank fees.						
TOTAL FOR MISC EXPENDITURES:	0.00	0.00	0.00	50.00	50.00	50.00
35493 UNENCUMBERED RESERVE						
TOTAL FOR UNENCUMBERED RESERVE:	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSES FOR FUND	184,661.77	179,161.97	166,097.56	398,398.00	420,774.00	429,650.00
GRAND TOTALS FOR FUND	-64,717.37	-86,167.14	-85,648.75	0.00	0.00	0.00

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1		2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR:							
POLICE PENSION FUND							
60341	INTEREST EARNINGS						
60341 000	INTEREST EARNINGS Based on interest rates, bonds position in portfolio is 30%.	-82,246.74	-67.85	-42.27	-100.00	-25.00	-50.00
60341 010	DIVIDENDS EARNED Based on market conditions. Dividends from stocks.	-106,559.49	-164,344.89	-181,594.64	-160,000.00	-234,370.00	-175,000.00
TOTAL FOR INTEREST EARNINGS:		-188,806.23	-164,412.74	-181,636.91	-160,100.00	-234,395.00	-175,050.00
60343	SECURITIES BOUGHT & SOLD						
60343 000	REALIZED/UNREALIZED GAIN Dependent on market performance; estimate is net of fees. Market value 9/30/13 was \$7,854,139. Assumes a 7.5% growth.	-873,755.61	-1,093,440.13	-1,508,401.22	-1,200,000.00	-1,471,370.00	-1,300,000.00
TOTAL FOR SECURITIES BOUGHT & SOLD:		-873,755.61	-1,093,440.13	-1,508,401.22	-1,200,000.00	-1,471,370.00	-1,300,000.00
60387	INCOME FR MEMBER DEDUCTNS						
60387 200	INCOME FROM MEMBER DEDUCTIONS Estimate 5% of payroll.	-75,464.78	-75,869.44	-77,646.50	-78,820.00	-81,200.00	-89,500.00
TOTAL FOR INCOME FR MEMBER DEDUCTNS:		-75,464.78	-75,869.44	-77,646.50	-78,820.00	-81,200.00	-89,500.00
60392	TRANS FROM GENERAL FUND						
60392 010	INTERFUND OPERATING TRANS MMO is \$686,937; with optional Act 44 Relief = \$563,386 (defer 25% of amortization requirement).	-557,393.00	-569,802.00	-676,797.00	-563,386.00	-786,937.00	-711,497.00
TOTAL FOR TRANS FROM GENERAL FUND:		-557,393.00	-569,802.00	-676,797.00	-563,386.00	-786,937.00	-711,497.00
TOTAL REVENUES FOR FUND		-1,695,419.62	-1,903,524.31	-2,444,481.63	-2,002,306.00	-2,573,902.00	-2,276,047.00
60406	OTHER GENERAL ADMINISTRATION						
60406 310	MONEY MANAGEMENT EXPENSE Fee Schedule: up to 40 bps on assets under management of PFM. In 2014, paid from General Fund.	20,615.44	21,851.99	10,230.25	0.00	0.00	0.00
60406 320	ACTUARIAL SERVICES 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.	19,345.00	17,025.00	0.00	0.00	0.00	0.00

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR:						
POLICE PENSION FUND						
TOTAL FOR OTHER GENERAL ADMINISTRATION:	39,960.44	38,876.99	10,230.25	0.00	0.00	0.00
60482 JUDGMENTS & LOSSES						
60482 000 REALIZED/UNREALIZED LOSSES	1,188,936.83	442,474.61	361,138.37	405,000.00	607,977.00	450,000.00
TOTAL FOR JUDGMENTS & LOSSES:	1,188,936.83	442,474.61	361,138.37	405,000.00	607,977.00	450,000.00
60486 INSURANCE						
60486 158 LIFE INSURANCE FOR ACT #30	4,080.00	4,080.00	0.00	0.00	0.00	0.00
Any death benefit to be paid from State Funds in 2014.						
TOTAL FOR INSURANCE:	4,080.00	4,080.00	0.00	0.00	0.00	0.00
60487 EMPLOYEE BENEFITS						
60487 100 PENSION	528,032.33	391,030.08	458,132.26	446,793.00	705,817.00	937,265.00
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 (\$200,000).						
TOTAL FOR EMPLOYEE BENEFITS:	528,032.33	391,030.08	458,132.26	446,793.00	705,817.00	937,265.00
TOTAL EXPENSES FOR FUND	1,761,009.60	876,461.68	829,500.88	851,793.00	1,313,794.00	1,387,265.00
GRAND TOTALS FOR FUND	65,589.98	-1,027,062.63	-1,614,980.75	-1,150,513.00	-1,260,108.00	-888,782.00

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

BUDGET PROJECTION NUMBER: 2015
BUDGET LEVEL: 1

**ACCOUNTS FOR:
OPEB FUND**

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
61341 INTEREST EARNINGS						
61341 000 INTEREST EARNINGS	0.00	0.00	0.00	-2,000.00	-1,000.00	-1,000.00
61341 010 DIVIDEND EARNINGS	0.00	0.00	0.00	-5,000.00	-1,000.00	-3,000.00
TOTAL FOR INTEREST EARNINGS:	0.00	0.00	0.00	-7,000.00	-2,000.00	-4,000.00
61343 REALIZE/UNREALIZE GAIN						
61343 000 REALIZED/UNREALIZED GAIN	0.00	0.00	0.00	-5,000.00	-5,000.00	-17,200.00
Assumes a 7.5% rate of return.						
TOTAL FOR REALIZE/UNREALIZE GAIN:	0.00	0.00	0.00	-5,000.00	-5,000.00	-17,200.00
61392 INTERFUND OPERATING TRANS						
61392 010 TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	-160,000.00	-175,000.00	-25,000.00
TOTAL FOR INTERFUND OPERATING TRANS:	0.00	0.00	0.00	-160,000.00	-175,000.00	-25,000.00
TOTAL REVENUES FOR FUND	0.00	0.00	0.00	-172,000.00	-182,000.00	-46,200.00
61482 JUDGMENTS & LOSSES						
61482 000 REALIZED/UNREALIZED LOSSES	0.00	0.00	0.00	200.00	1,000.00	2,000.00
TOTAL FOR JUDGMENTS & LOSSES:	0.00	0.00	0.00	200.00	1,000.00	2,000.00
61487 EMPLOYEE BENEFITS						
61487 100 OPEB PENSION BENEFIT	0.00	0.00	0.00	9,600.00	9,311.00	10,000.00
Kenneth Bright, Gary O'Connor, Peter Patzer, Robert Thomas and Walter West capped at \$200 per month.						
TOTAL FOR EMPLOYEE BENEFITS:	0.00	0.00	0.00	9,600.00	9,311.00	10,000.00
TOTAL EXPENSES FOR FUND	0.00	0.00	0.00	9,800.00	10,311.00	12,000.00
GRAND TOTALS FOR FUND	0.00	0.00	0.00	-162,200.00	-171,689.00	-34,200.00

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

BUDGET PROJECTION NUMBER: 2015
BUDGET LEVEL: 1

**ACCOUNTS FOR:
MUNICIPAL PENSION FUND**

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
65341 INTEREST EARNED	-2.93	-8.72	-1,844.29	-1,900.00	-5.00	-5.00
65341 000 INTEREST EARNED	-74,128.82	-67,981.42	-75,096.36	-65,000.00	-107,390.00	-100,000.00
65341 010 DIVIDENDS EARNED	-74,131.75	-67,990.14	-76,940.65	-66,900.00	-107,395.00	-100,005.00
TOTAL FOR INTEREST EARNED:						
65343 SECURITIES BOUGHT & SOLD						
65343 000 REALIZED/UNREALIZED GAIN	-337,673.12	-434,508.64	-616,154.31	-500,000.00	-620,883.00	-615,000.00
	Assume 7.5 % growth. Market value 09/30/13 was \$3,239,724.91.					
TOTAL FOR SECURITIES BOUGHT & SOLD:	-337,673.12	-434,508.64	-616,154.31	-500,000.00	-620,883.00	-615,000.00
65392 INTERFUND TRANSFER						
65392 010 TRANSFER FROM GEN FUND	-244,165.00	-239,441.00	-259,175.00	-186,797.00	-307,060.00	-210,654.00
	Minimum Municipal Obligation for Non-Uniformed employees. MMO is \$207,060 with optional Act 44 Relief is \$186,797 (defer 25% of amortization requirement).					
TOTAL FOR INTERFUND TRANSFER:	-244,165.00	-239,441.00	-259,175.00	-186,797.00	-307,060.00	-210,654.00
TOTAL REVENUES FOR FUND	-655,969.87	-741,939.78	-952,269.96	-753,697.00	-1,035,338.00	-925,659.00
65406 OTHER GENERAL ADMINISTRATION						
65406 310 MONEY MANAGEMENT EXPENSE	8,800.77	9,877.66	4,664.89	0.00	0.00	0.00
	Fee Schedule: up to 40 bps on assets under management of PFM. In 2014, paid from General Fund					
65406 320 ACTUARIAL SERVICES	18,260.00	10,005.00	0.00	0.00	0.00	0.00
	Consultant service to complete Act 205 forms, preparation of employee statements, preparation of MMO and suggested allocation of State Aid. In 2014, paid from General Fund.					
TOTAL FOR OTHER GENERAL ADMINISTRATION:	27,060.77	19,882.66	4,664.89	0.00	0.00	0.00
65482 JUDGMENTS & LOSSES						
65482 000 REALIZED/UNREALIZED LOSSES	459,397.85	175,817.67	151,866.63	180,000.00	263,237.00	250,000.00
TOTAL FOR JUDGMENTS & LOSSES:	459,397.85	175,817.67	151,866.63	180,000.00	263,237.00	250,000.00
65487 EMPLOYEE BENEFITS						
65487 100 PENSION	33,211.56	60,108.29	79,320.24	79,320.00	79,320.00	97,765.00
	Pensioners are Ruth Dunn, Edward Dyer, Albert Elms, Bernice Mack, Robert Pierson, Henry Riley, Florence Wagner and Diane Williams.					

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR: MUNICIPAL PENSION FUND						
TOTAL FOR EMPLOYEE BENEFITS:	33,211.56	60,108.29	79,320.24	79,320.00	79,320.00	97,765.00
TOTAL EXPENSES FOR FUND	519,670.18	255,808.62	235,851.76	259,320.00	342,557.00	347,765.00
GRAND TOTALS FOR FUND	-136,299.69	-486,131.16	-716,418.20	-494,377.00	-692,781.00	-577,894.00

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

BUDGET PROJECTION NUMBER: 2015 BUDGET LEVEL: 1	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	CURRENT YEAR PROJECTION	2015 BUDGET
ACCOUNTS FOR:						
INDUSTRIAL COMPACT FUND						
92341 INTEREST EARNED						
92341 000 INTEREST EARNED	-0.41	-1.47	-1.97	-2.00	-2.00	-2.00
TOTAL FOR INTEREST EARNED:	-0.41	-1.47	-1.97	-2.00	-2.00	-2.00
92387 CONTRIBUTIONS PRIVATE SOR						
92387 000 CONTRIBUTIONS	0.00	-12,000.00	0.00	0.00	0.00	0.00
Last contribution was in 2012. No contributions expected in 2015: LGT;						
DOW; J& J; Siemens; Cognis.						
TOTAL FOR CONTRIBUTIONS PRIVATE SOR:	0.00	-12,000.00	0.00	0.00	0.00	0.00
92392 INTERFUND OPERATING TRANS						
92392 010 TRANSFER FROM GENERAL FUND	0.00	-3,000.00	0.00	0.00	0.00	0.00
TOTAL FOR INTERFUND OPERATING TRANS:	0.00	-3,000.00	0.00	0.00	0.00	0.00
No contribution is required for 2015.						
92399 CARRY FORWARD PRIOR YEAR						
92399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	-6,484.00	-6,484.00	-7,006.00
TOTAL FOR CARRY FORWARD PRIOR YEAR:	0.00	0.00	0.00	-6,484.00	-6,484.00	-7,006.00
TOTAL REVENUES FOR FUND	-0.41	-15,001.47	-1.97	-6,486.00	-6,486.00	-7,008.00
HAZARDOUS MATERIAL						
92415 312 MANAGEMENT CONSULTING	4,440.00	3,330.00	1,480.00	3,500.00	3,500.00	2,000.00
One site visit in 2015.						
TOTAL FOR HAZARDOUS MATERIAL:	4,440.00	3,330.00	1,480.00	3,500.00	3,500.00	2,000.00
92493 UNENCUMBERED RESERVE						
92493 000 UNENCUMBERED RESERVE	0.00	0.00	0.00	0.00	2,986.00	5,008.00
TOTAL FOR UNENCUMBERED RESERVE:	0.00	0.00	0.00	0.00	2,986.00	5,008.00
TOTAL EXPENSES FOR FUND	4,440.00	3,330.00	1,480.00	3,500.00	6,486.00	7,008.00
GRAND TOTALS FOR FUND	4,439.59	-11,671.47	1,478.03	-2,986.00	0.00	0.00
TOTALS FOR ALL FUNDS	-709,688.52	-1,944,730.19	-3,829,504.24	-1,810,076.00	-2,124,578.00	-1,500,876.00