LOWER GWYNEDD TOWNSHIP
DRAFT BUDGET 2027
WITH 2026 BUDGET AND PROJECTION

GENERAL FUNDS
DRAFT 2027 BUDGET
WITH 2026 BUDGET AND PROJECTION

ACCOUNT	DESCRIPTION	2026 BUDGET	2026 Projection	DRAFT 2027 Budget	TEXT FOR BUDGET
	GENERAL FUND				
	GF REVENUES:				
01 -301-100	CURRENT REAL ESTATE TAXES	1,444,231	1,430,000	1,995,000	Added in Fund 04 Hydrant & increase millage 1.454 * 97% Collection
01 -301-400	DELINQUENT REAL ESTATE TAXES	7,500	11,500	5,000	Receive from Montco Tax Claim Bureau.
01 -301-600	INTERIM REAL ESTATE TAXES	5,000	2,200	5,200	House Sales and Purchases during year plus fire hydrant fund interim
01 -310-100	REAL ESTATE TRANSFER TAX	600,000	1,000,000	700,000	ACT 511: Township receives 0.5% for Real Estate Transfer Tax. 2027 Lower b/c Higher Interest Rates
01 -310-210	EARNED INCOME TAX - CURR	6,000,000	6,500,000	6,300,000	Per BRKHMR LESS THAN 2026 B/C 26 HAD PRIOR YEARS
01 -310-310	MERCANTILE TAX CURRENT YR	240,000	280,000	250,000	Gross receipts tax on retail and restaurants (3/4 mill) and wholesale sales (1/2 mill). Per BRKHMR LESS THAN
01 -310-510	LOCAL SERVICES TAX	425,000	465,000	460,000	Per BRKHMR LESS THAN 2026 B/C 26 HAD PRIOR YEARS
01 -310-810	BUS PRIVILEGE TAX CURRENT	650,000	640,000	600,000	1 Mill Tax on Gross receipts - service businesses & professionals. Per BRKHMR LESS THAN 2026 B/C 26 HAD
01 -321-610	TRANSIENT RETAILERS	2,200	1,500	2,200	Permit Fees to solicit in the Township.
01 -321-800	CABLE TV FRANCHISE	235,000	231,000	225,000	Represents 5% of cable tv revenue from Verizon and Comcast.
01 -331-100	STATE VEHICLE VIOLATIONS	6,000	4,200	6,000	State Police Citations. District Crt
01 -331-120	CTY VIOL ORDNCS, STATS	10,000	16,500	14,000	County Citation Income and Bus Citations
01 -341-000	INTEREST EARNINGS	370,000	340,000	335,300	Using 3.5% for Pligt and 3.25% Citadel
01 -342-210	SEWER REV. LEASE	135,000	135,000	150,000	Sewer Dept use of Twshp Bldng/ROW/Easements/Technology (re: 08.409.383].
01 -342-220	BANK LEASE	159,197	159,197	163,177	Per Lease. (13375.16 4 mnths 13709.54 8 mnths)
01 -355-010	PROPERTY TAXES, P.U.R.T.A.	8,850	9,799	9,000	Based on value of property owned by utilities in the Township.
01 -355-012	MUNI. PENSION SYS. STATE AID	419,938	405,654	413,271	State Aid to offset Pension MMO's. From CBIZ Est MMO
01 -355-070	VOLUNTEER FIRE RELIEF AID	142,000	138,284		MOVED TO 03-355-070 FIRE/EMS FUND
01 -355-080	ALCOHOLIC BEV(LIQUOR LIC)	1,800	1,800	1,800	
01 -358-040	NMONTCO RECYCLING COMMISS	21,500	29,903	30,000	DEP 904 Grant Expect small increase due to distribution change. (based on lbs now not population) 2027 IS
01 -361-300	SUBDIV/DEV/STRMWTR FEE	98,000	54,000	100,000	INCL SWM RES. 2005-16 2027 1622 GYPSY HILL/1512-1514 CEDAR HILL 1217N BEHTLHM
01 -361-330	ZONING HEARING BD FEES	35,000	44,750	60,000	2027: fee increase to cover more of ZHB expenses
01 -361-340	CONDITIONAL USE, REZONING	3,500	7,800	5,000	2027 BET CU & RZ/Ambler Yards
01 -361-360	RECREATION IMPACT FEE	50,000	25,833	25,000	SEC. 1230.53 & 1236.12 2027:1512-1524 Cedar Hill; 1217 N Beth Pk; Whitefield; Gwynedd Point; Ambler Yards
01 -361-370	ADMIN FEE FOR ENGINEERING/LEGA	8,000	6,300	8,000	Fee for administering Escrow Funds - 10% fee max $50.
01 -361-400	PERMITS	409,000	400,000	425,000	Bldg, Elec, Plbg, Sewer Lat Insp, Grading Permits
01 -361-460	FIRE SAFETY INSPECTION FEES	20,000	10,000	15,000	Life safety inspections only (no construction-related permits)
01 -361-600	LICENSES	39,000	39,000	39,000	Plumbers/Electrical/Gen Cont Licenses
01 -361-820	R.O.P. - ST. ENCROACHMENT	21,000	21,000	21,000	Road Opening Permits for Township Roads.
01 -362-100	SPECIAL DETAIL REVENUE	10,000	10,000	10,000	Police for school functions; sport events.
01 -362-110	SALE COPIES OF POLICE REP	5,000	3,500	3,000	Lower b/c can get online for free
01 -362-121	CROSSING GUARD	9,500	7,000	9,000	50% salary paid by Wissahickon School District. 50 hrs per pay period 712 hrs per year 920 hours 2027
01 -362-130	SECURITY ALARM MONITORING	6,000	4,280	6,000	False Alarm Fees. Billing Annually do not accrue back
01 -363-433	BRANDYWINE SIGNAL FEE	4,170	4,260	4,350	Brandywine Traffic signal payment once a year. See Schedule.
01 -367-300	PARK RESERVATIONS	6,000	8,400	8,500	Renting Park Facilities- Increased pricing per proposed fee schedule
01 -367-400	PROGRAM FEES	500	5,000	10,000	$4K 100% LGT; $6K IS 25/75% rev. split with vendors (75% paid to vendors in 01.451.300)
01 -367-410	FALL FEST	22,000	24,240	25,000	Vendors, Sponsors and Food Trucks
01 -380-000	MISCELLANEOUS REVENUE	5,000	30,000	10,000	P-Card Rebate
01 -387-010	DVIT DIVIDENDS	30,000	30,000	30,000	
01 -392-080	TRANSFER FROM SEWER FUND	33,773	33,773	27,450	25% of 2026 Non Uniform Pension MMO ($419) + NU Defined Contribution ($26,898)
	Total Revenue	**11,698,659**	**12,570,673**	**12,506,248**	

	ACCOUNT	DESCRIPTION	2026 BUDGET	2026 Projection	DRAFT 2027 Budget	TEXT FOR BUDGET
		GENERAL FUND				
		GF EXPENSES:				
ADMIN	01 -401-140	WAGES	406,435	406,435	425,227	Wages for BOS & Admin staff
	01 -401-153	DISABLITY & LIFE INS.	8,260	8,260	10,958	Standard Insurance Includes STD
	01 -401-156	HEALTH INSURANCE	248,073	248,073	233,524	DVHIT and OPT OUT
	01 -401-161	EMPLYR PR TAX	33,205	33,205	34,159	Includes Health OPT Out PR TaxOASDI & Medicare
	01 -401-187	STAFF ENGAGEMENT	28,000	28,000	28,000	5/10/15/20 year checks & bonus & Holiday party/Volunteer Reception/Etc. ($20K)
	01 -401-200	OFFICE SUPPLIES	16,000	16,000	18,000	ALL Office Supplies /Postage
	01 -401-314	LEGAL SERVICES	170,000	165,000	200,000	Solicitor/Labor Attorney - police contract 2027
	01 -401-320	COMMUNICATION	8,500	7,400	10,440	Phone/Data Plans Internet Tablets/cell phones add in Comcast redundancy ($3840) (land lines in Utilites)
	01 -401-340	LEGAL NOTICES	15,000	29,500	30,000	Notices for Ordinances/ Public Meetings
	01 -401-350	INSURANCE BONDING	262,000	262,000	279,299	UPDATED WITH 2027 DVIT & Bonding 10K & Workers Comp. 75% 86700 Liab 92% 182599
	01 -401-358	RECYCLING	7,500	4,500		MERGE INTO 01.451.300 in 2027
	01 -401-420	TRAINING/DUES/SUBS	15,000	13,200	15,000	Newspaper, dues (ICMA, APMM, PSATS, MCCC, MCATO, TMA), Amazon Subscription, EMC training;
	01 -401-430	TECHNOLOGY	105,000	103,982	143,916	AI (+10k for incidentals)
	01 -401-450	CONTRACTED SERVICES	18,000	17,200	23,000	Newsletter, web, Gen. Code, new hire/CDL drug testing, EMC; 2027 includes dev. newsltr ($5K) (Pgm newsltrs-
	01 -401-460	VOLUNTEER BOARD COMMISSION	10,000	8,000	10,000	Supplies for all volunteer committee, incl EAC recycling/battery drives
FIN	01 -402-140	WAGES FINANCE	206,052	206,052	217,550	Finance Wages; .and Elected Auditors
	01 -402-153	DISABILITY & LIFE INS.	3,320	3,320	4,814	Standard Insurance includes short-term dis
	01 -402-156	HEALTH INSURANCE	82,000	70,000	58,149	DVHIT and OPT OUT
	01 -402-161	EMPLYR PR TAX	15,763	15,763	16,930	Includes Elected Auditor PR Tax Exp
	01 -402-310	PROFESSIONAL SERVICES	100,000	75,000	100,000	HR, auditing, banking, pension - Pension Admin new 2027
	01 -402-420	TRAINING/DUES/SUBSCRIPTIONS	5,000	1,500	5,000	Finance dues/ CPE/ Training. Annual 1099 Software
	01 -402-430	TECHNOLOGY	18,500	18,000	18,500	Tyler Tech annual fee
TAX	01 -403-110	SALARY ELECTED TAX OFFICIAL	17,457	17,457	17,457	Tax Collector
	01 -403-121	COMMIS-APPT'D-BP/MERC COL	20,025	20,700	19,125	Commission for Berkheimer. 2.25%
	01 -403-122	COMMIS- EIT COLLECTION	66,000	60,450	58,590	Commission for Berkheimer. .93%
	01 -403-123	COMMIS-LST COLLECTION	7,438	8,138	8,050	Commission for Berkheimer. 1.75%
	01 -403-161	EMPLYR PR TAX	1,336	1,336	1,335	
	01 -403-200	SUPPLIES	3,000	3,050	3,100	Supplies for Elected Tax Collector.
BLDNG	01 -409-140	WAGES- MAINTENANCE	53,969	53,969	61,173	
	01 -409-153	DISABLITY & LIFE INS.	985	985	1,464	Standard Insurance Includes STD
	01 -409-156	HEALTH INSURANCE	32,000	32,000	32,354	DVHIT and OPT OUT
	01 -409-161	EMPLYR PR TAX	4,129	4,129	4,680	
	01 -409-220	SUPPLIES- ALL BLDNGS	20,000	18,000	20,000	General supplies (paper towels, trash bags, etc.) for Twp & Park buildings - and postage
	01 -409-320	COMMUNICATIONS	22,000	22,000	25,000	Landlines for all buildings including Park Buildings. New Phone System 1,675.82/month or 20,110 Annually
	01 -409-360	UTILITIES	55,000	55,000	55,000	All buildings Including Penllyn Woods (Includes Oil)
	01 -409-370	R&M ALL BLDNGS	90,000	65,000	90,000	General R&M; light bulbs, doors, windows, mulch etc.
	01 -409-450	CONTRACTED SERVICES	21,000	28,000	26,000	3rd parties (Generator, HVAC, Elevator, Alarm, Pest Services (not postage machine)

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POLICE	01 -410-140	POLICE WAGES	3,115,328	3,115,328	3,438,161	Reg Wages/Longevity/Holiday/Education/OIC
	01 -410-150	NON-UNIFORM WAGES	153,110	153,110	159,939	Admin, Crossing Guard 50/50 w WSD (2026: increase from 4 to 5 hr/day), Mechanic
	01 -410-153	DISABILITY & LIFE INS.	46,100	46,100	68,088	Standard Insurance Includes STD (2026 PROJ INCLUDES 1 NEW HIRE)
	01 -410-156	HEALTH INSURANCE	670,000	670,000	774,299	DVHIT and OPT OUT; 2027: 7.2% increase & changes to EE cov. (e.g. couple to family)
	01 -410-158	POST-RETIREMENT HEALTH BENEFIT	12,420	10,000	0	OPEB - Pay out of OPEB Trust in 2027
	01 -410-161	EMPLYR PR TAX	59,114	59,114	63,818	PR Tax for: Police Wages and OT and Festive and Sick buy out and health opt out and Special Detail
	01 -410-174	EDUC. TUITION REIMBURSEMENT	15,000	15,000	15,000	Capped at $15K for entire Dept.
	01 -410-181	POLICE OT	225,000	240,000	200,000	Per Chief: less OT in 2027 bc new officers and fewer expected prolonged absences
	01 -410-184	SPECIAL DETAIL	10,000	12,000	10,000	Expenses associated with reimbursable events, connected to 01.362.110
	01 -410-187	UNUSED SICK LEAVE BONUS	4,450	4,480	4,500	Annual
	01 -410-188	FESTIVE HOLIDAY PAY	60,000	75,000	60,000	New Years, Memorial, Labor, Thanksgiving, Xmas. (in 2025 75k 2024 57k 2023 29k, 2022 24k.) 51k was in sept
	01 -410-201	REGIONAL RESPONSE TEAMS	10,000	5,750	16,000	SWAT, MIRT; 2026: North Penn Accident Team ; 2027 MontCo fee for DNA ($4500); auto lic plate readers ($2328)
	01 -410-220	OPERATING SUPPLIES	35,000	35,000	40,000	Police supplies; Toll plate, police gear, etc. Amo/AD Batteries/Medical Supplies AMMO cost increasing bc
	01 -410-222	DETECTIVE OPERATING SUPPLIES	10,000	10,000	10,000	Detective specific supplies; Video Camera, Leads tracking, fingerprint dust/evidence bags
	01 -410-238	UNIFORMS	53,000	35,000	40,000	Uniform cleaning & allowance of $3,200
	01 -410-262	VEHICLE MAINTENANCE	25,000	27,000	27,000	R&M Police Cars
	01 -410-311	PROF. SERVICES - PENSION, OPEB	75,000	75,000	75,000	PFM/USBank/TJAnderson (incl CBIZ)
	01 -410-320	COMMUNICATIONS	10,000	10,000	10,000	Police cell phones & Modems.
	01 -410-374	FUEL/ GASOLINE/ DIESEL	50,000	45,000	50,000	Allocated quarterly.
	01 -410-420	TRAINING/DUES/SUBS	30,000	25,000	30,000	Conferences/professional associations
	01 -410-430	TECHNOLOGY	55,000	54,336	55,838	PowerDMS/Visual Comm /All Traffic/Treas Montco/Lexipol/Motorola/Axon
	01 -410-450	CONTRACTED SERVICES	60,000	30,000	50,000	Hiring, Physicals & drug testing, New Hire Fit Out/Aspirant Accreditation Consulting ($13500); NOT tech
	01 -410-480	COMMUNITY RESPONSE UNIT	15,000	15,000	15,000	Community Service Events.
FIRE	01 -411-000	VOL.FIRE RELIEF AID CONTRIBUTI	142,000	138,284		MOVED TO FIRE/EMS FUND
AMB	01 -412-520	AMBULANCE CONTRIBUTION	35,000	35,222		Move to 03.412.900 - Fire & EMS Fund
PLANNING/ZONING	01 -414-140	WAGES- BLDNG/ZONING	152,493	152,493	188,742	Wages
	01 -414-153	DISABILITY & LIFE INS.	3,750	3,750	4,513	Standard Insurance Includes STD
	01 -414-156	HEALTH INSURANCE	35,000	35,000	44,081	DVHIT and OPT OUT
	01 -414-161	EMPLYR PAYROLL TAX	12,260	12,260	15,665	includes PR Tax on opt out
	01 -414-310	PROF SERV- PLANNING & ZONING	10,000	35,000	50,000	Gilmore (Planner-Beth. Pk.), Gilmore ZHB ($25K) moved from 01.414.313
	01 -414-311	PROF SERV- UCC INSPECTING	210,000	245,000	250,000	ARRO bldg inspector
	01 -414-312	FIRE SAFETY INSPECTOR	25,000	15,000	20,000	ARRO + Fire Marshal
	01 -414-313	ENGINEERING	250,000	250,000	225,000	Twp Engineer, Traffic Engineer, Environmental Engineer-Act 2 Closeout; NOT ZHB
	01 -414-314	PROF SERV- LEGAL (ZHB)	75,000	75,000	80,000	Court Reporter & ZHB Legal.
	01 -414-340	LEGAL NOTICES	25,000	9,630	15,000	Public notices for meetings.
	01 -414-420	TRAINING DUES SUBSCRIPTIONS	1,000	2,000	2,000	CPE - includes fire training
	01 -414-430	TECHNOLOGY	22,000	15,000	13,860	GIS TRIASR 60% and Plan Plotter Printer

	ACCOUNT	DESCRIPTION	2026 BUDGET	2026 Projection	DRAFT 2027 Budget	TEXT FOR BUDGET
PW	01 -430-140	WAGES PUBLIC WORKS	788,124	788,124	761,953	Wages Public Works
	01 -430-153	DISABLITY & LIFE INS.	13,000	13,000	17,556	Standard Insurance Includes STD
	01 -430-156	HEALTH INSURANCE	260,000	260,000	227,969	DVHIT and OPT OUT
	01 -430-161	EMPLOYER PR TAX	63,776	63,776	61,589	Incl PR tax on opt out
	01 -430-181	OT WAGES SNOW/ICE WEATHER	22,500	58,000	22,500	OT for storms (snow, ice, heavy rain)
	01 -430-182	OT WAGES PW	7,500	17,000	13,125	OT Wages for PW 75% (25% goes to Sewer)
	01 -430-220	SUPPLIES PW	55,000	50,000	55,000	PW tools/supplies/minor equipment
	01 -430-221	SNOW/ICE SUPPLIES	50,000	50,000	50,000	Calcium & Snow Equipment; no salt -charged to Liquid Fuels as of 2026
	01 -430-238	CLOTHING & UNIFORMS	6,000	6,000	7,500	Shirts & Boots etc. reimbursements increase to $400 in 2027
	01 -430-262	REPAIRS VEHICLES/TOOLS/MACH	40,000	75,000	60,000	Repairs to PW vehicles/tools/machines
	01 -430-320	COMMUNICATION	2,700	2,500	2,700	Cell phones & reimbursements for PW
	01 -430-360	UTILITIES	30,200	33,500	93,000	Including Traffic Signal & Street Light utilities; 2026: added Pen-Ambler & Penllyn street lights Utilities; 2027: add
	01 -430-370	R&M PW	50,000	45,000	50,000	All infrastructure repairs - INCLUDING STORMWATER - except buildings
	01 -430-371	STORMWATER R&M	15,000	7,000	0	Merge into 430.370 on 01.01.2027
	01 -430-374	FUEL/ GASOLINE/ DIESEL	21,000	26,500	27,000	Allocated quarterly between police/sewer/pw
	01 -430-420	TRAINING/DUES/SUBS	4,500	4,500	5,000	Licenses & certifications; Pest, CDL, Pub. Works Assoc., LTAP
	01 -430-430	TECHNOLOGY	18,000	13,000	10,080	TRAISR 40%
	01 -430-450	CONTRACTED SERVICES	100,000	145,000	150,000	Grass cutting $67,500; $20k mulch; drug testing/port a potty; 2027: incl Street Sweeping and Basin Mowing (10k)
	01 -430-451	STORMWATER CONTRACTED SERVICE	50,000	20,000	0	Merge into 430.450 on 01.01.2027
REC	01 -451-140	WAGES RECREATION	168,378	168,378	164,667	Wages
	01 -451-153	DISABILITY & LIFE INS.	2,300	2,300	3,157	Standard Insurance Includes STD
	01 -451-156	HEALTH INSURANCE	50,000	30,000	26,469	DVHIT and OPT OUT
	01 -451-161	EMPLOYER PR TAX	13,447	13,447	14,622	
	01 -451-300	EVENTS	15,000	20,000	35,000	Events/pgms/concerts; shrdding/e-cycle 01.401.358;($4500=75% of $6K event rev 01.361.400 pd to vendor)
	01 -451-320	COMMUNICATION	804	800	800	Cell phone for Pgm Director.
	01 -451-341	FALL FEST	22,000	22,000	24,000	Expenses associated with Fall Fest, includes PW staff OT about $8,700
	01 -451-420	TRAINING/DUES/SUBS	2,000	1,175	2,000	Rec memberships & associations (take in Fall)
	01 -451-430	TECHNOLOGY	0	0	3,664	New in 2027
	01 -451-450	CONTRACTED SERVICES	0	0	15,000	2 program newsletters, printed trail maps
BENEFITS	01 -487-157	FRINGE BENEFITS	15,000	14,000	18,951	Gym memberships & Sick buyout. 2026 Sick Buy Out 8495 Gym: 5000 Includes PR Tax for Sick buy out
	01 -487-197	DEFINED CONTRIBUTION PENSION	91,434	85,000	92,059	From Salary Sheet, not MMO
	01 -487-600	TRANS POLICE PENSION	538,689	538,689	515,041	MMO CBIZ
	01 -487-610	TRANSFER OPEB	25,000	0	0	Overfunded. No contribution 2027
	01 -487-650	TRANSFER NON UNION PENSION	16,666	16,666	1,677	MMO CBIZ
INTERFUND TRX	01 -492-030	TRANSFER TO FIRE & EMS	165,000	165,000	205,300	Discretionary contributions fire companies; 2026: Wissahickon truck; 2027: incl. trf for ambul. contrib ($40,300)
	01 -492-200	TRANSFER TO DEBT SERVICE (5M)	273,413	273,413	274,725	Bond Issue $5M 2025 Debt Service $366,300*75%.
		TRANSFER TO DEBT SERVICE (10M)			560,000	Anticipated 10 million bond issuance:-560K from GF 185K Sewer Fund
		Total Expense	10,989,403	10,950,228	11,999,402	
		Surplus Deficit Before Discretionary Transfers	709,256	1,620,445	506,846	
TRXS	01 -492-200	TRANS TO CAPITAL FUNDS: TO MAINTAIN ASSETS		500,000	500,000	Maintain/Upkeep/Replacement of current Municipal Equipment/Vehicles/Roads/Parks/Building
	01 -492-301	TRANS TO CAPITAL FUNDS: FOR PROJE	500,000	1,000,000	0	Transfer to Capital Funds for New Projects
		General Fund: Surplus /Deficit	209,256	120,445	6,846	

ACCOUNT	DESCRIPTION	2026 BUDGET	2026 Projection	DRAFT 2027 Budget	TEXT FOR BUDGET
	STREET LIGHT FUND				
02 -301-100	CURRENT REAL ESTATE TAXES	14,000	9,050	9,458	Assessment for Street Lights in the specific neighborhoods (Not RE Tax millage).
02 -341-000	INTEREST EARNINGS	1,700	1,650	1,552	Using 3.5% for Pligt and 3.25% Citadel
	Total Revenue	15,700	10,700	11,010	
02 -434-373	R/M TREWELLYN ESTATE DISTRICT	1,000	650	1,000	Electric Cost plus 500 for Repairs
02 -434-374	R/M WOODED POND DISTRICT	630	250	630	Electric Cost plus 500 for Repairs.
02 -434-375	R/M FOXFIELD RESERVE DISTRICT	850	500	850	Electric Cost plus 500 for Repairs.
02 -434-376	R/M POLO CLUB DISTRICT	825	3,500	850	Electric Cost plus 500 for Repairs.
02 -434-377	R/M BETHLEHEM DISTRICT	2,500	1,800	2,500	Electric Cost plus 500 for Repairs.
02 -434-378	R/M CEDAR HILL EST DISTRICT	950	500	950	Electric Cost plus 500 for Repairs.
02 -434-379	R/M GWYNEDD RESERVE DISTRICT	600	200	600	Electric Cost plus 500 for Repairs.
02 -434-380	R/M GWYNN CREST DISTRICT	825	400	825	Electric Cost plus 500 for Repairs.
02 -434-381	R/M WALNUT FARMS DISTRICT	810	2,500	850	Electric Cost plus 500 for Repairs.
02 -434-382	R/M GWYNN OAKS DISTRICT	600	200	600	Electric Cost plus 500 for Repairs.
02 -434-383	R/M WISTER WOOD DISTRICT	580	200	580	Electric Cost plus 500 for Repairs.
	Total Expense	10,170	10,700	10,235	
	Street Light Fund: Surplus /Deficit	5,530	0	775	
	FIRE & EMS FUND				
03 -301-100	CURRENT REAL ESTATE TAXES	201,392	200,000	240,000	Fire Millage Increase to .175
03 -301-600	INTERIM REAL ESTATE TAXES	500	300	500	
03 -341-000	INTEREST EARNINGS	7,076	10,000	5,900	Using 3.5% for Pligit and 3.25% Citadel
03 -355-070	STATE AID FIRE RELIEF			139,000	Moved from GF into FIRE/EMS FUND
03 -392-010	TRANSFER FROM GENERAL FUND	165,000	165,000	205,300	Includes Ambulance Contribution $40,300
	Total Revenue	373,968	375,300	590,700	
03 -412-900	AMBULANCE CONTRIBUTION			40,300	TRX from GF for discretionary contribution ($40K), Upper Dublin Workers Comp ($300)
03 -411-000	STATE AID FIRE RELIEF			139,000	Moved From GF into FIRE/EMS Fund
03 -480-900	N PENN VOL FIRE CO	62,690	162,000	72,150	Contribution from Real Estate Fire Tax (30%)
03 -480-910	WISSAHICKON VOL FIRE CO	146,278	140,210	168,350	Contribution from Real Estate Fire Tax (70%)
03 -489-354	WORKERS COMP - WISSAHICKON	17,000	16,134	17,000	LG share of WC Ins to Ambler
03 -489-355	WRKS COMP INS N.PENN	11,000	10,000	10,000	LG share of WC Ins to N. Wales
03 -489-900	CONTRIBUTION TO N. PENN FIRE C	41,000	105,000	39,500	Gen. Fund transfer net of insurance (30%)
03 -489-910	CONTRIBUTION TO WISSAHICKON FI	96,000	197,000	98,500	Gen. Fund transfer net of insurance (70%); 2026:100k for Wissahickon truck
	Total Expense	373,968	630,344	584,800	
	Fire EMS Fund: Surplus /Deficit	0	255,044	5,900	
	FIRE HYDRANT FUND				
04 -301-100	CURRENT REAL ESTATE TAXES	41,381	41,000	0	
04 -301-600	INTERIM REAL ESTATE TAXES	200	60	0	
04 -341-000	INTEREST EARNINGS	1,500	1,285		
	Total Revenue	43,081	42,345	0	
04 -411-360	RENTAL HYDRANT SERVICE	58,000	55,459		
	Total Expense	58,000	55,459	0	
	Fire Hydrant Fund: Surplus /Deficit	14,919	13,114	0	

FIRE HYDRANT FUND IN 2027 WILL BE MOVED GENERAL FUND

SEWER FUNDS
DRAFT 2027 BUDGET
WITH 2026 BUDGET AND PROJECTION

ACCOUNT	DESCRIPTION	2026 BUDGET	2026 Projection	DRAFT 2027 Budget	TEXT FOR BUDGET
	SEWER OPERATING FUND				
08 -341-000	INTEREST EARNINGS	144,000	107,000	111,000	Using 3.5% for Pligt and 3.25% Citadel
08 -364-110	SEWER CONNECTION PERMITS	10,000	0	10,000	
08 -364-111	TAP IN FEE	10,000	24,354	10,000	
08 -364-120	SEWER USE CHARGE	2,800,000	2,700,000	2,900,000	
08 -383-100	SEWER ASSESSMENTS	1,000	0	1,000	
08 -392-000	TRANSFER FROM SEWER CAPITAL				
	Total Revenue	2,965,000	2,831,354	3,032,000	
08 -401-314	LEGAL SERVICE	1,000	1,000	1,000	Attorney fees for Liens etc.
08 -402-310	FINANCIAL SERVICES	15,000	5,000	5,000	HR, auditing, banking, etc.
08 -408-310	ENGINEERING SERVICES	5,000	18,000	5,000	Sewer line repair
08 -409-383	ALLOCATED EXPENSE REIMBURSEMEN	135,000	135,000	150,000	To cover costs for building/utilities/technology etc.
08 -429-140	SALARIES & WAGES	552,512	475,000	549,008	100% Sewer Superintendent and 25% PW/ADMIN/FIN
08 -429-161	EMPLOYER PAYROLL TAX	42,588	42,588	42,872	Incl PR Tax for opt Out
08 -429-181	WAGES OT	2,500	1,750	4,375	OT Sewer. (Not Fall Fest or Snow)
08 -429-220	OPERATING SUPPLIES	5,000	2,500	5,000	General supplies for sewer & shut off fees.
08 -429-238	UNIFORMS	2,500	2,000	3,000	25% of PW plus 100% Sewer Coordinator
08 -429-262	R&M EQUIP/VEHICLES	25,000	29,000	30,000	R&M Vehicles (100% Sewer Vehicles, 25% share of PW vehicles used by Sewer
08 -429-300	AMBLER TREATMENT OPERATING	1,291,500	1,231,146	1,300,000	Sewage Treatment (also see 08.429.730)
08 -429-320	COMMUNICATIONS	6,500	5,800	6,500	Landline for pump-stations & 25% PW cell phones. 100% Sewer Coordinator Cell
08 -429-360	UTILITIES	19,000	22,000	27,000	For Pump stations
08 -429-370	R&M PUMP STATIONS/SEWER LINES	55,000	36,000	55,000	
08 -429-374	FUEL/ GASOLINE/ DIESEL	11,000	15,000	15,000	Allocated quarterly.
08 -429-420	TRAINING DUES SUBS	2,000	250	2,000	Licenses & Certifications. Excel Class
08 -429-430	TECHNOLOGY	35,000	26,000	0	Increase Exp Allocation to Cover for 2027
08 -429-450	CONTRACTED SERVICES	100,000	90,000	100,000	3rd party agreements; Meter calibration, PAONECALL($12 Per Call), drug testing
08 -429-730	AMBLER TREATMENT CAPITAL PROJEC	325,000	325,000	325,000	Waiting for Ambler Update : Estimate based on 2026
08 -486-350	INSURANCE	42,500	48,000	45,000	Liability 8% $15,878; WC 25% $28,900
08 -487-153	DISABILITY & LIFE INS.	9,508	9,508	12,654	Standard Insurance Includes STD
08 -487-156	HEALTH INSURANCE	126,000	126,000	146,521	DVHIT and OPT OUT
08 -487-197	DEFINED CONTRIBUTION PENSION	26,057	26,057	27,449	Per Non Uniform Salary Sheet
08 -492-010	TRANS TO GENERAL FUND	33,773	33,773	27,450	Transfer to cover MMO DC and Non Uniform Pension
08 -492-200	TRANSFER TO DEBT SERVICE FUND	91,138	91,138	91,575	Bond Issue $5M 2025 Debt Service $366,300 *25%.
	TRANSFER TO DEBT SERVICE FUND			185,000	Antcipated 10M bond issuance:Sewer is 185K
	Total Expense	2,960,076	2,797,510	3,161,403	
	Sewer Operating Fund: Surplus/ Deficit	4,924	33,844	129,403	
	SEWER CAPITAL FUND				
09 -341-000	INTEREST EARNINGS	190,000	170,000	158,390	Using 3.5% for Pligt and 3.25% Citadel
09 -391-000	SALE OF FIXED ASSETS	11,500			
	Total Revenue	201,500	170,000	158,390	
09 -409-700	CAPITAL IMPROVEMENT BUILDING	11,000	10,600	14,000	2026 - 25%: replace recessed lights ($3750), HVAC ($6,850) 2027 - 25%: Twp Bldg needs assessment post-PWF move ($6,500K), sidewalk/curb replace ($3,750), LEDs ($1,250); mics ($2,500)
09 -429-740	CAPITAL PURCHASES	118,150	75,015	9,200	2026: 25% pickup truck ($18,188), 25% gator ($ 4040), 75% tractor ($52,787); 2027: 25% utility veh ($9,200)
09 -439-000	INFRASTRUCTURE REBUILDING	130,000	139,627	120,000	2027: Manholes for road paving ($20K); I&I insp, repair ($100K)
09 -492-080	TRANSFER TO SEWER OPERATING				Transfer to sewer operating if needed for Ambler treatment capital
	Total Expense	259,150	225,242	143,200	
	Sewer Capital Fund: Reserves/ Use of Reserves	57,650	55,242	15,190	

CAPITAL FUNDS
DRAFT 2027 BUDGET
WITH 2026 BUDGET AND PROJECTION

ACCOUNT	DESCRIPTION	2026 BUDGET	2026 Projection	DRAFT 2027 Budget	TEXT FOR BUDGET
	CAPITAL RESERVE FUND				
30 -341-000	INTEREST EARNINGS	482,400	397,000	369,290	Using 3.5% for Pligit and 3.25% Citadel Using 3M for PW
30 -345-090	DVIT SAFETY GRANT	15,000	15,200		PW Collapsable Light
30 -354-090	GENERAL GRANTS	1,622,234	1,800,000	964,300	2026: LSA-Old Beth Brdg Rplcmnt ($770K), Ingersoll-LSA, Water & Sewer ($1.1M); 2027: Welsh Rd sig GLG ($242K), Trewellyn/Penllyn Pk signal LSA ($344K), Pen. Train Trail ($378K)
30 -391-000	SALE OF FIXED ASSETS	47,000	47,000	20,000	From 10 Year Vehicle Plan
30 -392-010	Transfer from GF	773,413	773,413	774,725	2026: 500k GF to CAP RESERVE plus 273,413 Debt 2027: DEBT 274,725 + $500K GF for Maintaining Assets
30 -392-080	Transfer from Sewer Fund	91,138	91,138	91,575	5m BOND PAYMENT
30 -392-010	Trx GF for 10M Bond Issuance			560,000	10M Bond Issuance Debt Payment 75% GF
30 -392-080	Trx Sewer for 10M Bond Issunace			185,000	10 M Bond Issuance Debt Payment 25% Sewer Fund
	Total Revenue	3,031,185	3,123,751	2,964,890	
30 -409-721	BUILDINGS	33,000	31,800	42,000	2026 - 75%: replace recessed lights ($11,250); HVAC ($20,550) 2027 - 75%: sidewalk/curb replace ($11,250), LEDs ($3,750), mics ($7500), Twp Bldg needs ass't ($19,500)
30 -410-700	POLICE EQ	205,000	205,000	163,000	2026: replace 2 patrol cars; 2027: replace 1 patrol, Chief's car
30 -430-700	CAP. PURCH PW	162,000	172,228	73,860	2026: Pick up 100% ($72,750), pick up 75% ($54,563), gator 75% ($12119); tractor 25% ($17,596); light tower ($15,200 - DVT grant) 2027: Utility vehicle (75% cap res $27,600); mini loader w trencher att ($46,260); historic markers ($30K)
30 -439-000	INFRASTRUCTURE	1,164,000	1,309,700	1,101,000	2026: Beth Pk/Penllyn Pk signal ($134K), Evans signals ($284K), Trewellyn Ave/Penllyn Pk ($100K), Beth Pk/Tennis Ave signal ($10K), Old Beth Pk culvert $690K), Penllyn Station Trail ($40K), paving ($52K) 2027: Trewellyn Ave/Penllyn Pk ($307K), Beth Pk/Tennis Ave ($90K), Penllyn Station Trail ($324K), Beth Pk Ped Plan ($40K), Beth Pk sidewalk ($25K), Beth Pk/Penllyn Pk ped crossing ($55K), paving ($200K)
30 -439-725	PWF PROJ	1,000,000	700,000	13,000,000	New Public Works Facility
30 -454-600	PARK IMPROV	1,040,000	775,000	1,511,690	2026: Ingersoll baseball ($625K), Ingersoll playground ($75K), Oxford playground ($75K) 2027: Ingersoll playgroud ($673K), Oxford ($780K); Penllyn Woods baseball field renovation ($26K); Pen Woods bldg - exterior lights ($8K), mtg room floor ($20K)
30 -471-000	DEBT PRINC	165,000	165,000	175,000	5M Bond Issuance SCHEDULE
30 -472-000	BOND INT	199,550	199,550	191,300	5m Bond Issuance SCHEDULE
30 -472-000	10M BOND ISSUANCE			745,000	10M Bond Issue Total Payment
	Total Expense	3,968,550	3,558,278	17,002,850	
	Capital Fund: Reserves /Use of Reserves	**937,365**	**434,527**	**14,037,960**	

ACCOUNT	DESCRIPTION	2026 BUDGET	2026 Projection	DRAFT 2027 Budget	TEXT FOR BUDGET
	STORM WATER FUND				
31 -341-000	INTEREST EARNINGS	30,000	22,095	20,661	Using 3.5% for Pligt and 3.25% Citadel
31 -342-210	CELL TOWER LEASE			20,000	
31 -354-105	GRANTS	93,671	166,400	27,200	2026-Old Beth. Pk streambank-WRPP ($100K); Montco 2040 Marion Culvert-$66,471; 2027: Penllyn Flood Study-MontCo 2040 $27,200;
31 -387-100	TREE CONTRIBUTION	150,000	8,100	150,000	2027: Whitefield
	FUEL/ GASOLINE/ DIESEL	273,671	196,595	217,861	
31 -446-001	COMPLIANCE REQUIREMENTS	60,000	30,000	40,000	2027 will be admin + project fee; MS4 permit
31 -446-101	SWM PROJECTS	297,000	245,200	60,000	2026: Old Beth Pk Streambank ($130K), Marion culvert ($83K), Penllyn Flood Study ($32K); 2027: inspect corr.
31 -446-102	SWM REPAIRS & UPGRADES	15,000	8,000	15,000	2026: Township Line Rd
31 -446-104	TREE GIVEAWAY	20,000	15,000	17,000	Tree, mulch and signage purchases for giveaway - from tree bank
31 -446-450	CONTRACTED SERVICES	100,000	50,000	100,000	Tree work funded from tree bank
	Total Expense	492,000	348,200	232,000	
	Storm Water Fund: Reserves /Use of Reserves	**218,329**	**151,605**	**14,139**	
	TRAFFIC IMPACT FUND				
33 -341-000	INTEREST EARNED	72,000	69,000	68,640	Using 3.5% for Pligit and 3.25% Citadel
33 -361-360	IMPACT FEE	425,000	165,000	405,825	2026-FW Fitness Ctr; Acts-GE & SHE; 1622 Gypsy Hill; 2027-1512-1524 Cedar Hill; 1217 N Beth Pk; Whitefield;
	Total Revenue	497,000	234,000	474,465	
				0	
	Total Expense	0	0	0	
	Traffic Impact Fund: Reserves /Use of Reserves	497,000	234,000	474,465	
	HIGHWAY AID FUND				
35 -341-000	INTEREST EARNINGS	18,000	31,000	18,850	2026: more reserves bc '25 paving not done til '26 (using $950K bal)
35 -355-050	MOTOR VEHICLE FUEL TAXES	355,556	362,942	363,000	
	Total Revenue	373,556	393,942	381,850	
35 -439-000	HIGHWAY CONST & REBUILDIN	950,000	921,323	390,000	Annual paving and ultra thin wearing course
	Total Expense	950,000	921,323	390,000	
	Highway Aid Fund: Reserves/ Use of Reserves	**576,444**	**527,381**	**8,150**	

5 YEAR CAPITAL PLAN

Lower Gwynedd Township Capital Project Plan, 2027-2031

REVISED , as of 10/14/2026

CAPITAL PROJECTS	GRANTS *Blue: future*	Cost						
		Prior Years	2026	2027	2028-2029	2030-2031+	TOTAL COST	TWP SHARE
BUILDINGS								
Public Works Facility (awarded 2 RACPs & LSA)	$3,075,000	$3,398,615	$700,000	$13,000,000	$11,901,385		**$29,000,000**	**$25,925,000**
Twp Building Needs Assessment-post-PWF move				$26,000			**$26,000**	**$26,000**
INFRASTRUCTURE (ROADS, BRIDGES, SIGNALS, ETC)								
Traffic Signals:								
Mast Arm Replacements - Bethlehem Pk & Penllyn Pk		$8,089	$133,911				**$142,000**	**$142,000**
Modernization: Welsh Rd at Evans Rd & Darden Dr (GLG grant)	$242,447	$19,059	$284,000				**$303,059**	**$60,612**
Modernization: Trewellyn Ave & Penllyn Pk (LSA grant)	$343,864	$22,830	$100,000	$307,000			**$429,830**	**$85,966**
Modernization: Bethlehem Pk & Tennis Ave (GLG grant)	$311,760		$10,000	$90,000	$289,700		**$389,700**	**$77,940**
Modernization/ADA: Bethlehem Pk & Penllyn Pk *(seek ARLE/GLG)*	*$260,000*				$325,000		**$325,000**	**$65,000**
Modernization: Norristown Rd & Tennis Ave *(seek grant)*	*$280,000*				$350,000		**$350,000**	**$70,000**
Modernization/Mast Arms - Norristown Rd & SHIP *(seek grant)*	*$520,000*					$650,000	**$650,000**	**$130,000**
Bridges:								
Old Bethlehem Pike Bridge Replacement	$770,382	$80,582	$689,800				**$770,382**	**$0**
Replacement Projects from 2026 LGT inspections:		$31,300			$25,000		**$56,300**	**$56,300**
Meetinghouse Rd culvert rehab *(seek LSA w/ SWM below)*	*$250,000*				$250,000		**$250,000**	**$0**
Replacement Projects from PennDOT inspections:								
Forrest Hill Dr over Willow Run (weight restricted)	TBD					$1,225,000	**$1,225,000**	**TBD**
Hunt Seat Dr over Willow Run	TBD					$358,000	**$358,000**	**TBD**
Cambridge Dr over Trewellyn Creek	TBD					$395,000	**$395,000**	**TBD**
STORMWATER MANAGEMENT								
Old Bethlehem Pike Streambank Restoration	$145,970	$15,970	$130,000				**$145,970**	**$0**
Houston Creek Flood Study Implementation								
Brookside/Marion driveway culvert replacement	$66,471		$83,000				**$83,000**	**$16,529**
WSD basin *(seek grants)*	*$700,000*				$100,000	$800,000	**$900,000**	**$200,000**
Penllyn Flood Study	$27,200		$32,200				**$32,200**	**$5,000**
Inspect corrugated metal storm pipes + possible repairs				$60,000	$600,000	$600,000	**$1,260,000**	**$1,260,000**
Meetinghouse Rd storm pipe rehab *(seek LSA w/ bridge above)*	$421,000				$441,000		**$441,000**	**$20,000**
Little Neshaminy Streambank Restoration *(seek grant)*	*$187,000*				$220,000		**$220,000**	**$33,000**
TRANSPORTATION IMPROVEMENTS								
Act 209 Capital Plan Update					$160,000		**$160,000**	**$160,000**
Penllyn Pike & Old Penllyn Pike Realignment-1st: project scoping for intersection/roundabout alternatives *(seek grants)*	*$2,000,000*				$90,000	$2,110,000	**$2,200,000**	**$200,000**
Sumneytown Pike (Act 209 Plan)-Widen County road from Bethlehem Pike to Rt.202 (FUTURE- work w/ County; $18M est)								
PARKS								

Lower Gwynedd Township Capital Project Plan, 2027-2031

REVISED , as of 10/14/2026

CAPITAL PROJECTS	GRANTS *Blue: future*	Cost						
		Prior Years	2026	2027	2028-2029	2030-2031+	TOTAL COST	TWP SHARE
Ingersoll Park:								
Baseball: concession bldg	$1,266,000	$648,258	$625,000				**$1,273,258**	**$7,258**
Historic schoolhouse memorial playground	$685,751	$7,000	$75,000	$673,000			**$755,000**	**$69,249**
Oxford Park:								
Playground 2-5, gaga - awarded C2P2 & LSA grants	$859,690		$75,000	$784,690			**$859,690**	**$0**
Playground 5-12, envir. ed. area *(seek grants)*	*$500,000*					$1,100,000	**$1,100,000**	**$600,000**
Playground 5-12, pavilion *(seek grants)*	*$250,000*					$1,000,000	**$1,000,000**	**$750,000**
Pen-Ambler Park:								
Pickleball, restroom *(seek grants)*	*$250,000*					$870,000	**$870,000**	**$620,000**
Playground *(seek grants)*	*$500,000*					$1,200,000	**$1,200,000**	**$700,000**
Pavilion, baseball field improvements *(seek grants)*	*$250,000*					$350,000	**$350,000**	**$100,000**
TRAILS / PEDESTRIAN IMPROVEMENTS								
Penllyn Station Trail	$377,999	$13,999	$40,000	$324,000			**$377,999**	**$0**
Bethlehem Pike Pedestrian Crossing Plan				$40,000			**$40,000**	**$40,000**
Bethlehem Pike Phase 3 to Dager Road *(seek DCED MMTF grant)*	*$805,000*			$25,000	$250,000	$875,000	**$1,150,000**	**$345,000**
Penllyn Pike/Beth. Pike ped crossing *(seek MontCo 2040 grant)*	*$250,000*			$55,000	$225,000		**$280,000**	**$30,000**
Replace Fairland Trail (Trewellyn) bridge *(seek grant)*	*$280,500*					$330,000	**$330,000**	**$49,500**
CAPITAL PROJECTS TOTALS	**$15,876,034**	**$4,245,702**	**$2,977,911**	**$15,384,690**	**$15,227,085**	**$11,863,000**	**$49,698,388**	**$33,822,354**
CAPITAL PROJECT TOTALS - excluding Public Works Facility	**$12,801,034**	**$847,087**	**$2,277,911**	**$2,384,690**	**$3,325,700**	**$11,863,000**	**$20,698,388**	**$5,919,354**

ASSET MAINTENANCE PLAN

2027 Lower Gwynedd Township Asset Maintenance Plan

10/15/2026

	2026	2027	2028	2029	Acct
VEHICLES & EQUIPMENT					
Police					30-410-700
Patrol SUV (including fitout)	$205,000	**$103,000**		$110,400	
Vehicles ('27: Chief, '31: detective, CRU)		**$60,000**			
Public Works (some items split 75% capital reserve, 25% sewer capital as noted)					30-430-700 &
Utility vehicle (75% cap res / 25% sewer)		**$36,800**			09-429-740
Dump truck (75% cap res / 25% sewer)			$202,500	$207,500	
Backhoe (75% cap res / 25% sewer)			$183,100		
Pickup truck (2026: two: 1-100% cap res; 1-75% cap res / 25% sewer)	$145,500		$86,200		
Gator (75% cap res / 25% sewer)	$16,158				
Tractor (25% cap res / 75% sewer)	$70,383				
Light tower (DVT grant) NEW	$15,200				
Dingo MT100 mini loader w/ trencher att NEW		**$41,760**			
Dingo trencher attachment		**$4,500**			
Zero turn mower			$18,300		
Message board			$21,500		
Trailer				$8,100	
Giant V leaf vac				$13,300	
CAPITAL RESERVE V&E Subtotal	**$377,227**	**$236,860**	**$393,650**	**$287,425**	
SEWER CAPITAL V&E Subtotal	**$75,014**	**$9,200**	**$117,950**	**$51,875**	
VEHICLES & EQUIPMENT TOTAL	**$452,241**	**$246,060**	**$511,600**	**$339,300**	
SANITARY SEWER					
Inflow & Infiltration- televising & assoc repairs	$100,000	**$100,000**	$100,000	$100,000	09-439-000
Open Door Pump Station	$34,827				
SEWER CAPITAL TOTAL	**$134,827**	**$100,000**	**$100,000**	**$100,000**	
CAPITAL RESERVE TOTAL (10-year plans funded by annual $500K GF trf)	$461,027	**$543,360**	$743,600	$746,175	
TREE FUND (STORMWATER FUND) TOTAL (funded by tree-in-lieu contrib)	$50,000	**$100,000**	$218,600	$40,000	
LIQUID FUELS TOTAL (state gas tax)	$921,323	**$390,000**	$390,000	$390,000	
SEWER CAPITAL TOTAL (sewer capital reserves & interest)	$225,241	**$136,700**	$249,200	$208,125	
ALL FUNDS TOTAL	**$1,657,591**	**$1,170,060**	**$1,601,400**	**$1,384,300**	

2027 Lower Gwynedd Township Asset Maintenance Plan

10/15/2026

	2026	2027	2028	2029	Acct
BUILDINGS					
Township Building (75% cap res, 25% sewer)					30-409-721 &
HVAC: WIFI therm, glycol maint system	$27,400				09-409-700
Replace recessed ceiling lights	$15,000				
HVAC unit replacement			$25,000	$50,000	
Sidewalk/curb replacement		**$15,000**			
Lighting fixtures-replace w/ LED		**$5,000**	$5,000	$5,000	
Meeting room microphones (shop around, present to BOS)		**$10,000**			
Seal parking lot			$15,000		
Paint building				$15,000	
Replace security cameras				$75,000	
CAPITAL RESERVE BUILDINGS Subtotal	**$31,800**	**$22,500**	**$33,750**	**$108,750**	
SEWER CAPITAL BUILDING Subtotal	**$10,600**	**$7,500**	**$11,250**	**$36,250**	
BUILDINGS TOTAL	**$42,400**	**$30,000**	**$45,000**	**$145,000**	
PARKS, OPEN SPACE, TRAILS					
Parks					30-454-600
Penllyn Woods - Advanta baseball field renovation		**$26,000**			
Dirt for baseball fields (all fields)			$11,500		
Oxford, Pen-Ambler: Replace basketball hoops			$14,700		
Replace trash/recycling cans				$35,000	
Penllyn Woods Community Building					30-454-600
Exterior lights		**$8,000**			
Main meeting room floor		**$20,000**			
Add security cameras				$25,000	
Tree Bank (in Stormwater Fund)					31-446-450
Spider Lift NEW			$178,600		
Tree removal/replacement	$50,000	**$100,000**	$40,000	$40,000	
CAPITAL RESERVE PARKS Subtotal	**$0**	**$54,000**	**$26,200**	**$60,000**	
TREE FUND Subtotal	**$50,000**	**$100,000**	**$218,600**	**$40,000**	
PARKS, OPEN SPACE, TRAILS TOTAL	**$50,000**	**$154,000**	**$244,800**	**$100,000**	
INFRASTRUCTURE (ROADS, STORMWATER)					
Annual Road Paving (engin, manholes, paving, ultra-thin)					
Capital Reserve - concrete, supplement LF	$52,000	**$200,000**	$290,000	$290,000	30-439-000
Liquid Fuels - all other paving work	$921,323	**$390,000**	$390,000	$390,000	35-439-000
Sewer Cap Fund - manholes	$4,800	**$20,000**	$20,000	$20,000	09-439-000
Paving subtotal	*$978,123*	*$610,000*	*$700,000*	*$700,000*	
Roadside historic markers (6)		**$30,000**			30-430-700
CAPITAL RESERVE INFRASTRUCTURE Subtotal	**$52,000**	**$230,000**	**$290,000**	**$290,000**	
LIQUID FUELS Subtotal	**$921,323**	**$390,000**	**$390,000**	**$390,000**	
SEWER CAPITAL INFRASTRUCTURE Subtotal	**$4,800**	**$20,000**	**$20,000**	**$20,000**	
INFRASTRUCTURE TOTAL	**$978,123**	**$640,000**	**$700,000**	**$700,000**	