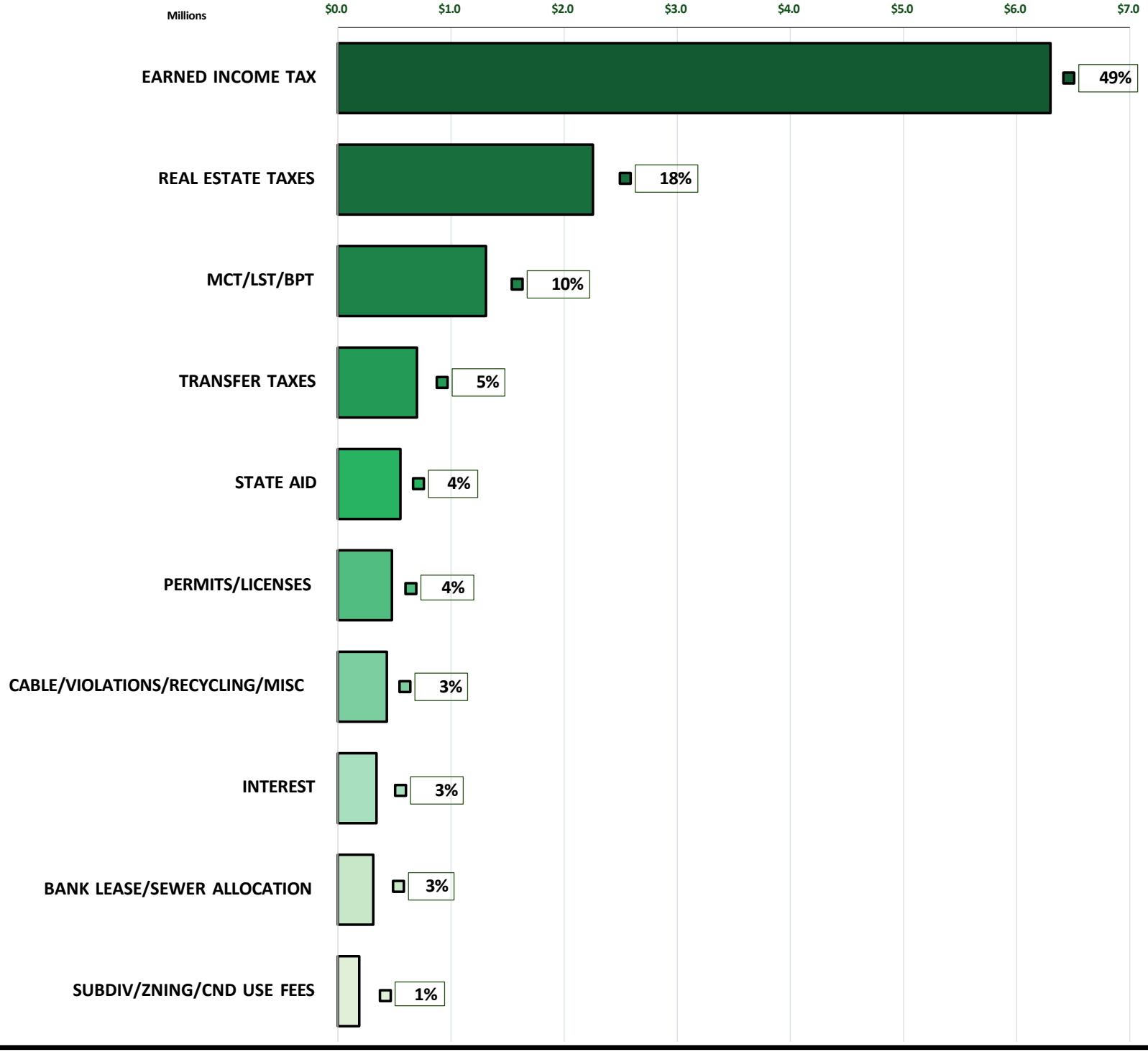
# LOWER GWYNEDD TOWNSHIP DRAFT 2027 BUDGET PRESENTATION

# GENERAL OPERATING FUNDS

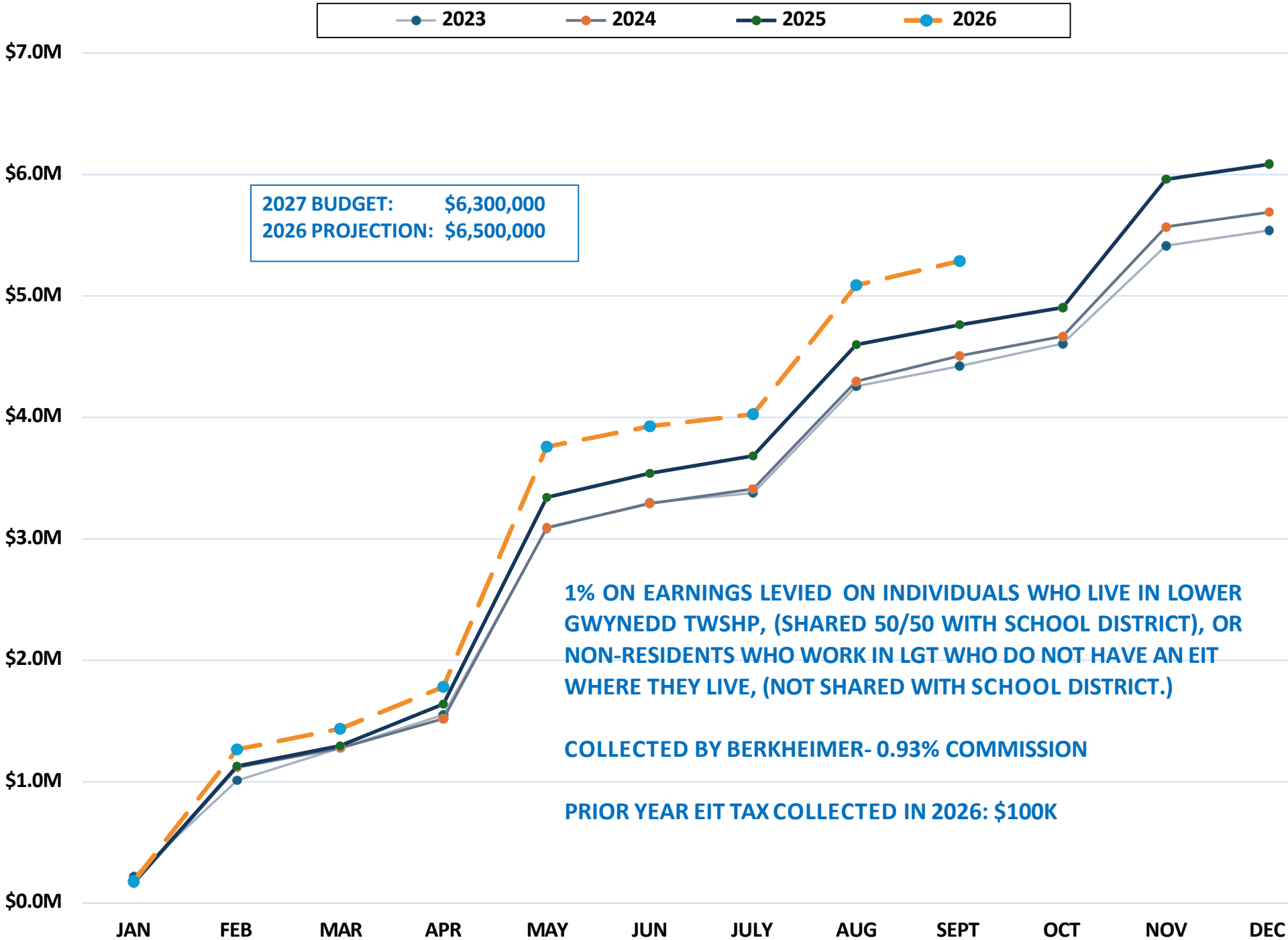
# 2027 GENERAL FUNDS BUDGETED OPERATING REVENUES: $12,875,208




## REVENUE SOURCES

- EARNED INCOME TAX
  $6,300,000
- REAL ESTATE TAXES
  $2,255,158
- MCT/LST/BPT
  $1,310,000
- TRANSFER TAXES
  $700,000
- STATE AID
  $552,271
- PERMITS/LICENSES
  $479,000
- CBLE/VLTNS/RYCLNG/MISC
  $432,850
- INTEREST
  $342,752
- BANK LEASE/SEWER ALLTN
  $313,177
- SUBDIV/ZNING/CND USE
  $190,000

# EARNED INCOME TAX

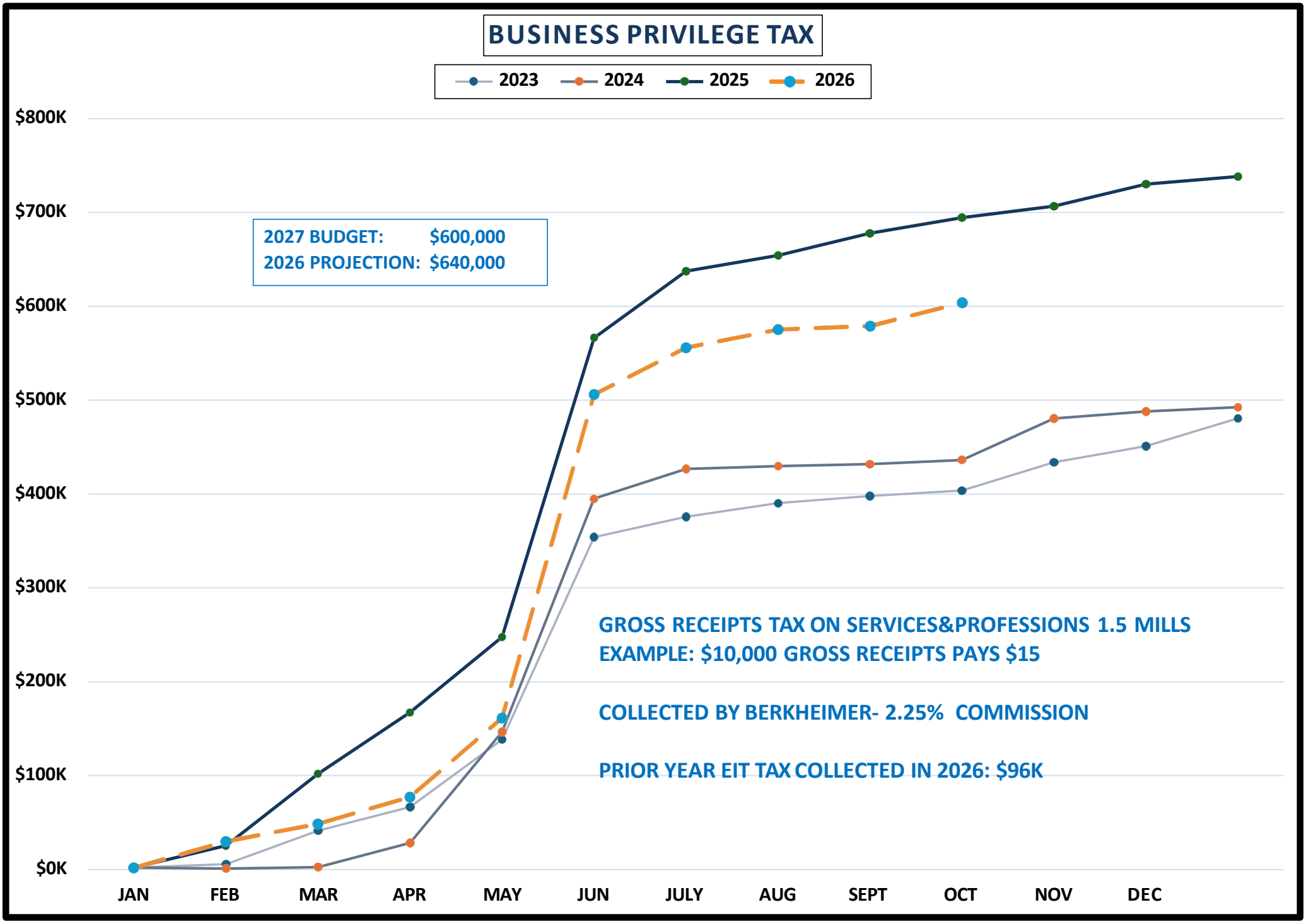


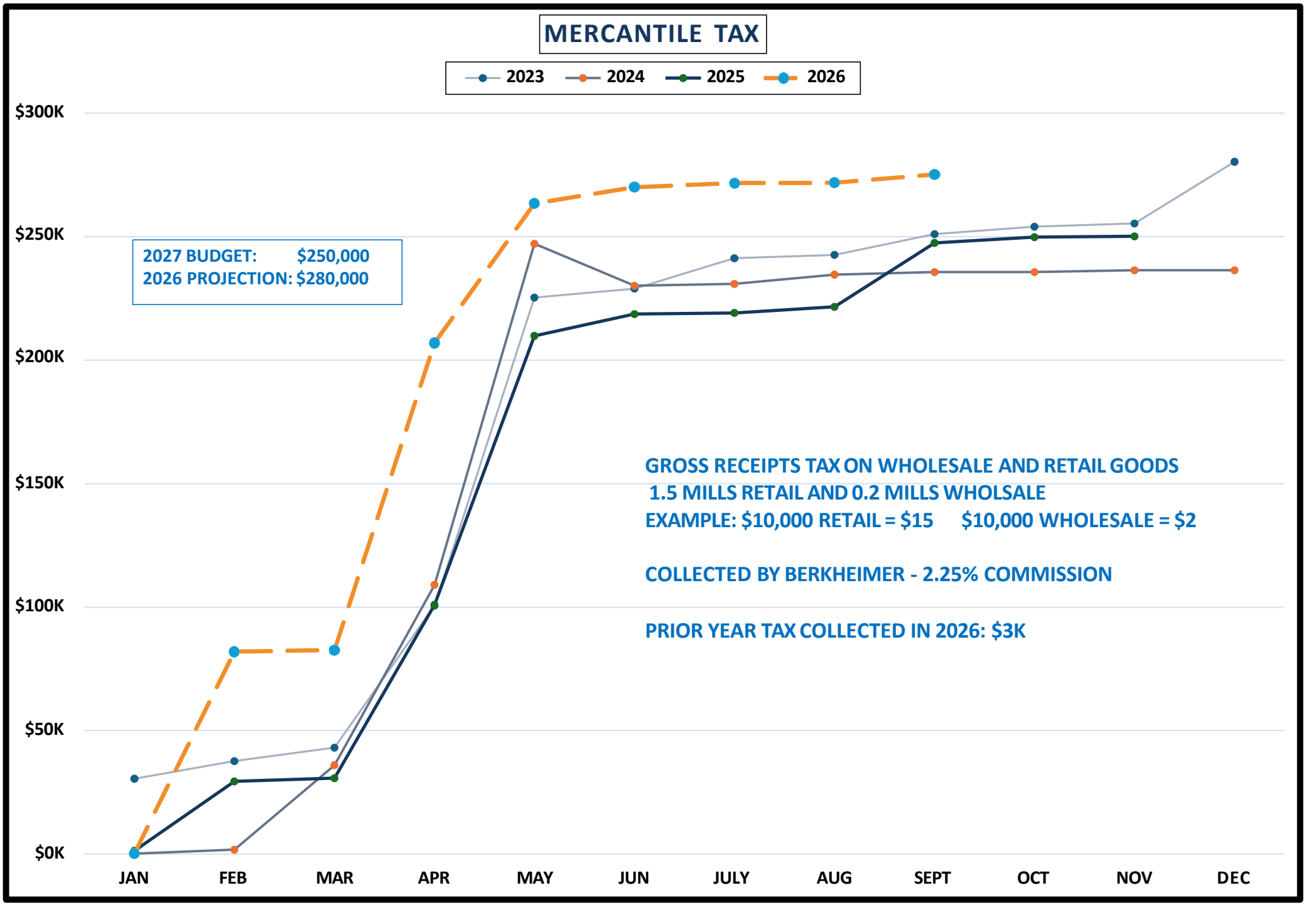

2027 BUDGET: $6,300,000
2026 PROJECTION: $6,500,000

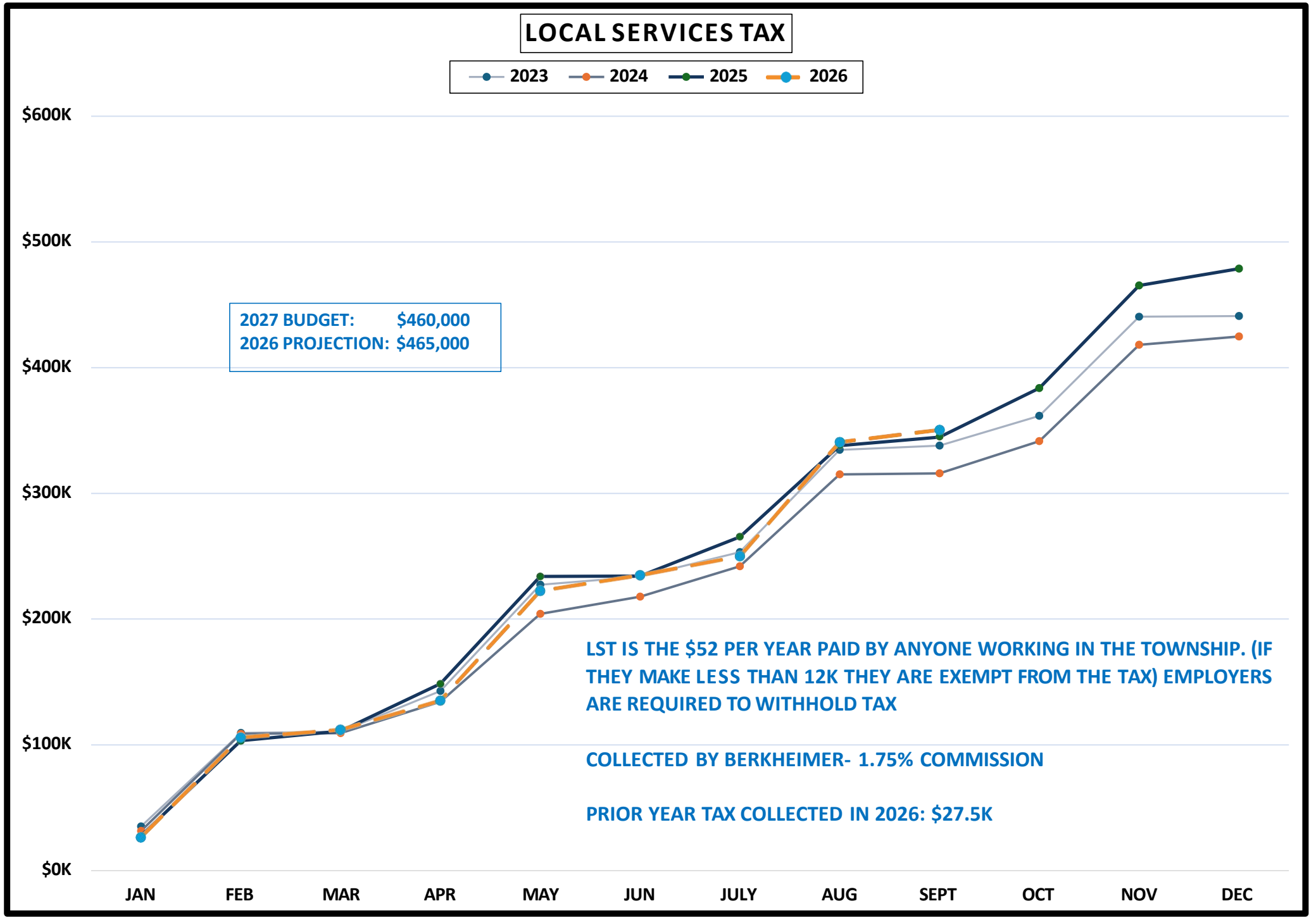
1% ON EARNINGS LEVIED ON INDIVIDUALS WHO LIVE IN LOWER GWYNEDD TWSHP, (SHARED 50/50 WITH SCHOOL DISTRICT), OR NON-RESIDENTS WHO WORK IN LGT WHO DO NOT HAVE AN EIT WHERE THEY LIVE, (NOT SHARED WITH SCHOOL DISTRICT.)

COLLECTED BY BERKHEIMER- 0.93% COMMISSION

PRIOR YEAR EIT TAX COLLECTED IN 2026: $100K


BUSINESS PRIVILEGE TAX
2023
2024
2025
2026
$800K
$700K
$600K
$500K
$400K
$300K
$200K
$100K
$0K
JAN
FEB
MAR
APR
MAY
JUN
JULY
AUG
SEPT
OCT
NOV
DEC
2027 BUDGET: $600,000
2026 PROJECTION: $640,000
GROSS RECEIPTS TAX ON SERVICES&PROFESSIONS 1.5 MILLS
EXAMPLE: $10,000 GROSS RECEIPTS PAYS $15
COLLECTED BY BERKHEIMER- 2.25% COMMISSION
PRIOR YEAR EIT TAX COLLECTED IN 2026: $96K


MERCANTILE TAX
2023
2024
2025
2026
$300K
$250K
$200K
$150K
$100K
$50K
$0K
JAN
FEB
MAR
APR
MAY
JUN
JULY
AUG
SEPT
OCT
NOV
DEC
2027 BUDGET: $250,000
2026 PROJECTION: $280,000
GROSS RECEIPTS TAX ON WHOLESALE AND RETAIL GOODS
1.5 MILLS RETAIL AND 0.2 MILLS WHOLSALE
EXAMPLE: $10,000 RETAIL = $15 $10,000 WHOLESALE = $2
COLLECTED BY BERKHEIMER - 2.25% COMMISSION
PRIOR YEAR TAX COLLECTED IN 2026: $3K


LOCAL SERVICES TAX
2023
2024
2025
2026
$600K
$500K
$400K
$300K
$200K
$100K
$0K
2027 BUDGET: $460,000
2026 PROJECTION: $465,000
LST IS THE $52 PER YEAR PAID BY ANYONE WORKING IN THE TOWNSHIP. (IF THEY MAKE LESS THAN 12K THEY ARE EXEMPT FROM THE TAX) EMPLOYERS ARE REQUIRED TO WITHHOLD TAX
COLLECTED BY BERKHEIMER- 1.75% COMMISSION
PRIOR YEAR TAX COLLECTED IN 2026: $27.5K
JAN
FEB
MAR
APR
MAY
JUN
JULY
AUG
SEPT
OCT
NOV
DEC

# REAL ESTATE TAXES :
# ASSESSMENT/MILLAGE/RATES/MARKET VALUE/TAX CALCULATION

# LOWER GWYNEDD TOWNSHIP PROPERTY ASSESSMENTS

| REAL ESTATE TAX ASSESSMENT TOTALS BY CLASS 2026 | ASSESSMENT | % TOTAL | UNIT COUNT | AVERAGE |
|---|---|---|---|---|
| RESIDENTIAL | $1,144,950,200 | **81%** | 3979 | **$287,748** |
| COMMERCIAL | $211,201,020 | 15% | 147 | $1,436,742 |
| INDUSTRIAL | $55,301,730 | 4% | 4 | $13,825,433 |
| FARMLAND AND FOREST | $2,791,030 | 0.2% | 7 | $398,719 |
| **TAXABLE ASSESED VALUE** | **$ 1,414,243,980** | **100%** | **4137** | **$ 341,853** |
| EXEMPT | $159,483,220 | | 145 | $1,099,884 |
| **TOTAL** | **$1,573,727,200** | | **4282** | |

| YEAR | REAL ESTATE TOTALS TAXABLE ASSESSMENT | ASSESSMENT | UNIT COUNT | AVERAGE |
|---|---|---|---|---|
| **2026** | TOTAL TAXABLE | **$1,414,243,980** | 4,137 | $341,853 |
| **2025** | TOTAL TAXABLE | $1,420,525,390 | 4,127 | $344,203 |
| **2024** | TOTAL TAXABLE | $1,419,330,880 | 4,125 | $344,080 |
| **2023** | TOTAL TAXABLE | $1,417,144,160 | 3,979 | $356,156 |
| **2022** | TOTAL TAXABLE | $1,408,671,190 | 3,968 | $355,008 |
| **2021** | TOTAL TAXABLE | $1,388,624,750 | 3,970 | $349,780 |
| **2020** | TOTAL TAXABLE | $1,378,251,530 | 3,966 | $347,517 |

**Lower Gwynedd Township's Total Taxable Assessment has remained relatively flat and in 2026 decreased.**

**Interim Assessment changes occur for New Contruction, Major Renovation, Subdivisions, and Assessment Appeals.**

# EXAMPLE OF 2026 COUNTY/TWP REAL ESTATE TAX BILL

**2026 County/Twp**
**Payable and Mail to:**
LOWER GWYNEDD TWP TAX COLLECTOR
P.O. BOX 3042
AMBLER, PA 19002
OFFICE PHONE: 267-460-1891

**LOWER GWYNEDD TWP & MONTGOMERY COUNTY REAL ESTATE TAX BILL - March 1,2026**
**TAX PERIOD: JANUARY 1, 2026 to DECEMBER 31, 2026**

WWW.LOWERGWYNEDDTAX.ORG
taxcollector@lowergwynedd.org
Natalie Cormier Lower Gwynedd Twp Tax Collector

Get receipt online OR include self-addressed stamped envelope & entire bill with payment.

Parcel # 39-01-00001-00-0
COUNTY ASSESSMENT 100000

| Type of Tax | Millage or Rate | Amount of Tax | Discount Amount | Penalty Amount | | If Payment Received | Total Amount All Taxes |
|---|---|---|---|---|---|---|---|
| COUNTY | 5.4620 | 546.00 | 11.00 | 55.00 | Discount 2% | From 03/01/26 Thru 04/30/26 | 712.66 |
| COUNTY/MCCC | 0.4900 | 49.00 | 1.00 | 5.00 | | | |
| TWP: GEN'L ADM. | 1.0470 | 104.70 | 2.09 | 10.47 | Face Amount | From 05/01/26 Thru 06/30/26 | 727.30 |
| FIRE PROT. | 0.1460 | 14.60 | 0.29 | 1.46 | | | |
| FIRE HYDR. | 0.0300 | 3.00 | 0.06 | 0.30 | Penalty 10% | From 07/01/26 Thru 12/31/26 | 800.53 |
| ST. LIGHT | 0.0000 | 10.00 | 0.20 | 1.00 | | | |

If serviced by a Mortgage Company - Forward bill to them immediately
**See Reverse Side for Hours and Additional Information**

SAMPLE OWNER NAME
123 MAILING ADDRESS
SAMPLE CITY PA 19000

Please write PARCEL # & PHONE # on your check OR you may pay annual bills ONLINE, using the last 8 digits of your parcel #. This office has no discretion over late fees. Please note due dates carefully.

001 A001

123 SAMPLE STREET
SAMPLE CITY PA 19000

SAMPLE

000001

Received By: _____ Date: _____

Tax Collector Copy


**2026 County/Twp**
**Payable and Mail to:**
LOWER GWYNEDD TWP TAX COLLECTOR
P.O. BOX 3042
AMBLER, PA 19002
OFFICE PHONE: 267-460-1891

**LOWER GWYNEDD TWP & MONTGOMERY COUNTY REAL ESTATE TAX BILL - March 1,2026**
**TAX PERIOD: JANUARY 1, 2026 to DECEMBER 31, 2026**

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Natalie Cormier Lower Gwynedd Twp Tax Collector

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Parcel # 39-01-00001-00-0
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001 A001

123 SAMPLE STREET
SAMPLE CITY PA 19000

SAMPLE

000001

Received By: _____ Date: _____

Tax Payer Copy


## CALCULATION EXAMPLE

| | |
|---|---|
| GEN FUND | 1.047 |
| FIRE PROTECION | 0.146 |
| FIRE HYDRANT FUND | 0.03 |
| TOTAL TWSHP RE TAX | **1.223** |

| | |
|---|---|
| ASSESSMENT VALUE: | **100,000** |
| DIVIDE ASSESSED BY 1000 | 100,000/1000 |
| | **$ 100** |
| TWSHP RE TAX MILLAGE | **1.223** |
| LOWER GWYNEDD TAX: | **$ 122** |

LOWER GWYNEDD TOWNSHIP THROUGH RESOLUTION DESIGNATES PORTIONS OF THE TOTAL MILLAGE TO DIFFERENT FUNDS.

THE MONIES FROM THIS DESIGNATION IS RESERVED FOR USE BY THAT FUND.

# REAL ESTATE TAX MILLAGE RATES

| Year | Lower Gwynedd Twp | Wissahickon School Dist | Montgomery County/MCCC | Total |
|---|---|---|---|---|
| **2026** | **1.223** | 26.600 | 5.952 | **33.775** |
| **2025** | **1.223** | 25.654 | 5.642 | 32.519 |
| **2024** | **1.223** | 25.684 | 5.178 | 32.085 |
| **2023** | **1.223** | 23.190 | 5.168 | 29.581 |
| **2022** | **1.223** | 22.474 | 4.627 | 28.324 |
| **2021** | **1.223** | 22.286 | 4.022 | 27.531 |
| **2020** | **1.223** | 21.630 | 3.849 | 26.702 |
| **2019** | **1.223** | 20.974 | 3.849 | 26.046 |
| **2018** | **1.223** | 20.037 | 3.849 | 25.109 |
| **2017** | **1.223** | 20.020 | 3.849 | 25.092 |
| **2016** | **1.223** | 19.198 | 3.849 | 24.270 |
| **2015** | **1.223** | 18.840 | 3.849 | 23.912 |
| **2014** | **1.223** | 18.121 | 3.849 | 23.193 |
| **2013** | **1.223** | 17.650 | 3.849 | 22.722 |
| **2012** | **1.223** | 17.650 | 3.849 | 22.722 |
| **2011** | **1.117** | 17.650 | 3.849 | 22.616 |

***YEAR OF INCREASE IN REAL ESTATE TAX MILLAGE IS HIGHLIGHTED***

**LOWER GWYNEDD TOWNSHIP HAS NOT INCREASED REAL ESTATE TAX MILLAGE SINCE 2012**

**WISSAHICKON SCHOOL DISTRICT INCREASED MILLAGE IN 2014 AND EVERY YEAR AFTER**

**MONTGOMERY COUNTY/ MONT COUNTY COMMUNITY COLLEGE INCREASE IN 2021 AND EVERY YEAR AFTER**

**BETWEEN 2012 AND 2026, TOTAL REAL ESTATE TAX INCREASED BY 48% FROM SCHOOL DISCTRICT AND COUNTY INCREASES**
**NONE OF THIS INCREASE WAS DUE TO LOWER GWYNEDD TOWNSHIP**

# ASSESSMENT CALCULATION TO MARKET VALUE

Montgomery County's assessment of real estate values is based on 100% of ***1996*** Market Value - the last County Re-Assessment.

Since 1996, the market value of properties has changed, so the state issues a "Common Level Ratio" (CLR) each year to report on the assessment's relationship to the current market value.

For July 1, 2026, to June 30, 2027, Montgomery County's CLR factor is **3.36**
Assessed Value = 1 / 3.36 or ~ 30% of Market Value

| | | |
|---|---|---|
| **Average Residential Assessment in LGT** | **$** | **287,748** |
| CLR FACTOR | | 3.36 |
| AVG MARKET VALUE OF RESIDENTIAL PROPERTY IN | **$** | **966,833** |

| **Examples :** | | | (AVG ASSMNT) | | |
|---|---|---|---|---|---|
| NEIGHBORHOOD: | (Sto ne House Rd) | (Red Stone Ln) | (Lamplighter Ln) | (Francis Ave) | (Gwynedd Ave) |
| Various Residential Assessments in LGT: | 595,238 | 446,429 | 287,748 | 148,810 | 74,405 |
| CLR: 2026/2027 | 3.36 | 3.36 | 3.36 | 3.36 | 3.36 |
| **Market Value of Home** | **$ 2,000,000** | **$ 1,500,000** | **$ 966,833** | **$ 500,000** | **$ 250,000** |

# PROPOSED 2027 LOWER GWYNEDD TOWNSHIP TAX INCREASE

| | 2026 &27 | 2026 | 2026-27 | |
|---|---|---|---|---|
| | **Lower Gwynedd Twp** | **Mont. County / Comm. College** | **Wiss. SD/ Wiss. Vlly Library** | **TOTAL** |
| Real Estate Tax Rates (mills) | **1.223** | 5.952 | 26.6 | 33.775 |
| Real Estate Tax: Avg Residential Assessment ($287,748) | **$352** | **$1,713** | **$7,654** | **$9,719** |
| % of Total Real Estate Tax Paid by Homeowner | 3.6% | 17.6% | 78.8% | 100% |
| | | | | |
| Real Estate Tax Rates (mills) **2027 PROPOSED** | **1.629** | 5.952 | 26.6 | 34.181 |
| Real Estate Tax: Avg Residential Assessment ($287,748) | **$469** | **$1,713** | **$7,654** | **$9,836** |
| % of Total Real Estate Tax Paid by Homeowner | 4.8% | 17.4% | 77.8% | 100.0% |

| | | | |
|---|---|---|---|
| MILLAGE INCREASE: | 0.406 | | |
| OVERALL **PROPOSED** INCREASE IN TWSP TAX ON HOUSE WITH MARKET VALUE OF ***$966,834*** | **$117** | **1.20%** | **% CHANGE ON TOTAL** |

| **Examples :** | | | (AVG ASSMNT) | | |
|---|---|---|---|---|---|
| **Market Value of Home** | **$ 2,000,000** | **$ 1,500,000** | **$ 966,833** | **$ 500,000** | **$ 250,000** |
| NEIGHBORHOOD: | (Stone House Rd) | (Red Stone Ln) | (Lamplighter Ln) | (Francis Ave) | (Gwynedd Ave) |
| LGT RE Tax: | | | | | |
| Current Millage: 1.223 | $ 728 | $ 546 | $ 352 | $ 182 | $ 91 |
| Proposed Millage: 1.629 | $ 970 | $ 727 | $ 469 | $ 242 | $ 121 |
| **Annual Increase :** | **$ 242** | **$ 181** | **$ 117** | **$ 60** | **$ 30** |

| CURRENT: LOWEST TO HIGHEST MUNICIPALITY MILLAGE | | | | | | MUNICIPALITY MILLIAGE: | PROPOSED: LOWEST TO HIGHEST MUNICIPALITY MILLAGE | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| MONTGOMERY COUNTY REAL ESTATE TAX MILLAGE RATES | | | | | | | MONTGOMERY COUNTY REAL ESTATE TAX MILLAGE RATES | | | | | |
| Municipality | 2026 County Millage | 2026 MCCC Millage | 2026 Municipality Millage | 2026-2027 School Millage | Total Millage | **1**= LOWEST MILLIAGE **62**= HIGHEST MILLIAGE | Municipality | 2026 County Millage | 2026 MCCC Millage | 2026 Municipality Millage | 2026-2027 School Millage | Total Millage |
| Worcester | 5.4620 | 0.49 | 0.0500 | 37.6116 | 43.6136 | 1 | Worcester | 5.4620 | 0.49 | 0.0500 | 37.6116 | 43.6136 |
| Skippack | 5.4620 | 0.49 | 0.8616 | 40.0500 | 46.8636 | 2 | Skippack | 5.4620 | 0.49 | 0.8616 | 40.0500 | 46.8636 |
| Perkiomen | 5.4620 | 0.49 | 0.9500 | 40.0500 | 46.9520 | 3 | Perkiomen | 5.4620 | 0.49 | 0.9500 | 40.0500 | 46.9520 |
| West Conshohocken | 5.4620 | 0.49 | 1.1800 | 25.0300 | 32.1620 | 4 | West Conshohocken | 5.4620 | 0.49 | 1.1800 | 25.0300 | 32.1620 |
| Lower Gwynedd | 5.4620 | 0.49 | 1.2230 | 26.6000 | 33.7750 | 5 | Salford | 5.4620 | 0.49 | 1.4000 | 37.3842 | 44.7362 |
| Salford | 5.4620 | 0.49 | 1.4000 | 37.3842 | 44.7362 | 6 | Upper Hanover | 5.4620 | 0.49 | 1.4500 | 29.0962 | 36.4982 |
| Upper Hanover | 5.4620 | 0.49 | 1.4500 | 29.0962 | 36.4982 | 7 | Upper Salford | 5.4620 | 0.49 | 1.5000 | 37.3842 | 44.8362 |
| Upper Salford | 5.4620 | 0.49 | 1.5000 | 37.3842 | 44.8362 | 8 | Upper Frederick | 5.4620 | 0.49 | 1.6200 | 33.3100 | 40.8820 |
| Upper Frederick | 5.4620 | 0.49 | 1.6200 | 33.3100 | 40.8820 | 9 | Lower Gwynedd | 5.4620 | 0.49 | 1.6290 | 26.6000 | 34.1810 |
| Trappe | 5.4620 | 0.49 | 1.9700 | 40.0500 | 47.9720 | 10 | Trappe | 5.4620 | 0.49 | 1.9700 | 40.0500 | 47.9720 |
| New Hanover | 5.4620 | 0.49 | 2.1520 | 33.3100 | 41.4140 | 11 | New Hanover | 5.4620 | 0.49 | 2.1520 | 33.3100 | 41.4140 |
| Whitemarsh | 5.4620 | 0.49 | 2.3633 | 27.4220 | 35.7373 | 12 | Whitemarsh | 5.4620 | 0.49 | 2.3633 | 27.4220 | 35.7373 |
| Franconia | 5.4620 | 0.49 | 2.4800 | 37.3842 | 45.8162 | 13 | Franconia | 5.4620 | 0.49 | 2.4800 | 37.3842 | 45.8162 |
| Upper Gwynedd | 5.4620 | 0.49 | 2.6710 | 33.3280 | 41.9510 | 14 | Upper Gwynedd | 5.4620 | 0.49 | 2.6710 | 33.3280 | 41.9510 |
| Horsham | 5.4620 | 0.49 | 2.7250 | 36.1600 | 44.8370 | 15 | Horsham | 5.4620 | 0.49 | 2.7250 | 36.1600 | 44.8370 |
| East Norriton | 5.4620 | 0.49 | 2.7270 | 40.1899 | 48.8689 | 16 | East Norriton | 5.4620 | 0.49 | 2.7270 | 40.1899 | 48.8689 |
| Upper Providence | 5.4620 | 0.49 | 2.7500 | 35.3820 | 44.0840 | 17 | Upper Providence | 5.4620 | 0.49 | 2.7500 | 35.3820 | 44.0840 |
| Marlborough | 5.4620 | 0.49 | 3.3700 | 29.0962 | 38.4182 | 18 | Marlborough | 5.4620 | 0.49 | 3.3700 | 29.0962 | 38.4182 |
| Limerick | 5.4620 | 0.49 | 3.4830 | 35.3820 | 44.8170 | 19 | Limerick | 5.4620 | 0.49 | 3.4830 | 35.3820 | 44.8170 |
| Green Lane | 5.4620 | 0.49 | 3.5000 | 29.0962 | 38.5482 | 20 | Green Lane | 5.4620 | 0.49 | 3.5000 | 29.0962 | 38.5482 |
| Douglass | 5.4620 | 0.49 | 3.5000 | 33.3100 | 42.7620 | 21 | Douglass | 5.4620 | 0.49 | 3.5000 | 33.3100 | 42.7620 |
| Lower Salford | 5.4620 | 0.49 | 3.5090 | 37.3842 | 46.8452 | 22 | Lower Salford | 5.4620 | 0.49 | 3.5090 | 37.3842 | 46.8452 |
| Plymouth | 5.4620 | 0.49 | 3.8000 | 27.4220 | 37.1740 | 23 | Plymouth | 5.4620 | 0.49 | 3.8000 | 27.4220 | 37.1740 |
| Montgomery | 5.4620 | 0.49 | 3.9400 | 33.3280 | 43.2200 | 24 | Montgomery | 5.4620 | 0.49 | 3.9400 | 33.3280 | 43.2200 |
| Whitpain | 5.4620 | 0.49 | 3.9500 | 26.6000 | 36.5020 | 25 | Whitpain | 5.4620 | 0.49 | 3.9500 | 26.6000 | 36.5020 |
| Lower Frederick | 5.4620 | 0.49 | 3.9652 | 40.0500 | 49.9672 | 26 | Lower Frederick | 5.4620 | 0.49 | 3.9652 | 40.0500 | 49.9672 |
| Red Hill | 5.4620 | 0.49 | 4.2000 | 29.0962 | 39.2482 | 27 | Red Hill | 5.4620 | 0.49 | 4.2000 | 29.0962 | 39.2482 |
| Hatfield Borough | 5.4620 | 0.49 | 4.2500 | 33.3280 | 43.5300 | 28 | Hatfield Borough | 5.4620 | 0.49 | 4.2500 | 33.3280 | 43.5300 |
| Lower Providence | 5.4620 | 0.49 | 4.2534 | 37.6116 | 47.8170 | 29 | Lower Providence | 5.4620 | 0.49 | 4.2534 | 37.6116 | 47.8170 |
| Conshohocken | 5.4620 | 0.49 | 4.5000 | 27.4220 | 37.8740 | 30 | Conshohocken | 5.4620 | 0.49 | 4.5000 | 27.4220 | 37.8740 |
| Upper Pottsgrove | 5.4620 | 0.49 | 4.7500 | 43.1280 | 53.8300 | 31 | Upper Pottsgrove | 5.4620 | 0.49 | 4.7500 | 43.1280 | 53.8300 |
| West Norriton | 5.4620 | 0.49 | 4.7600 | 40.1899 | 50.9019 | 32 | West Norriton | 5.4620 | 0.49 | 4.7600 | 40.1899 | 50.9019 |
| Lower Merion | 5.4620 | 0.49 | 4.8190 | 36.5017 | 47.2727 | 33 | Lower Merion | 5.4620 | 0.49 | 4.8190 | 36.5017 | 47.2727 |
| Lower Pottsgrove | 5.4620 | 0.49 | 4.8680 | 43.1280 | 53.9480 | 34 | Lower Pottsgrove | 5.4620 | 0.49 | 4.8680 | 43.1280 | 53.9480 |
| Springfield | 5.4620 | 0.49 | 5.0080 | 42.0794 | 53.0394 | 35 | Springfield | 5.4620 | 0.49 | 5.0080 | 42.0794 | 53.0394 |
| Hatfield | 5.4620 | 0.49 | 5.2210 | 33.3280 | 44.5010 | 36 | Hatfield | 5.4620 | 0.49 | 5.2210 | 33.3280 | 44.5010 |
| Upper Merion | 5.4620 | 0.49 | 5.6190 | 25.0300 | 36.6010 | 37 | Upper Merion | 5.4620 | 0.49 | 5.6190 | 25.0300 | 36.6010 |
| Towamencin | 5.4620 | 0.49 | 6.0890 | 33.3280 | 45.3690 | 38 | Towamencin | 5.4620 | 0.49 | 6.0890 | 33.3280 | 45.3690 |
| Abington | 5.4620 | 0.49 | 6.1720 | 39.8992 | 52.0232 | 39 | Abington | 5.4620 | 0.49 | 6.1720 | 39.8992 | 52.0232 |
| Lower Moreland | 5.4620 | 0.49 | 6.9180 | 45.2943 | 58.1643 | 40 | Lower Moreland | 5.4620 | 0.49 | 6.9180 | 45.2943 | 58.1643 |
| Upper Dublin | 5.4620 | 0.49 | 7.3820 | 41.1418 | 54.4758 | 41 | Upper Dublin | 5.4620 | 0.49 | 7.3820 | 41.1418 | 54.4758 |
| East Greenville | 5.4620 | 0.49 | 7.4000 | 29.0962 | 42.4482 | 42 | East Greenville | 5.4620 | 0.49 | 7.4000 | 29.0962 | 42.4482 |
| West Pottsgrove | 5.4620 | 0.49 | 7.5000 | 43.1280 | 56.5800 | 43 | West Pottsgrove | 5.4620 | 0.49 | 7.5000 | 43.1280 | 56.5800 |

## CURRENT: LOWEST TO HIGHEST MUNICIPALITY MILLAGE

### MONTGOMERY COUNTY REAL ESTATE TAX MILLAGE RATES

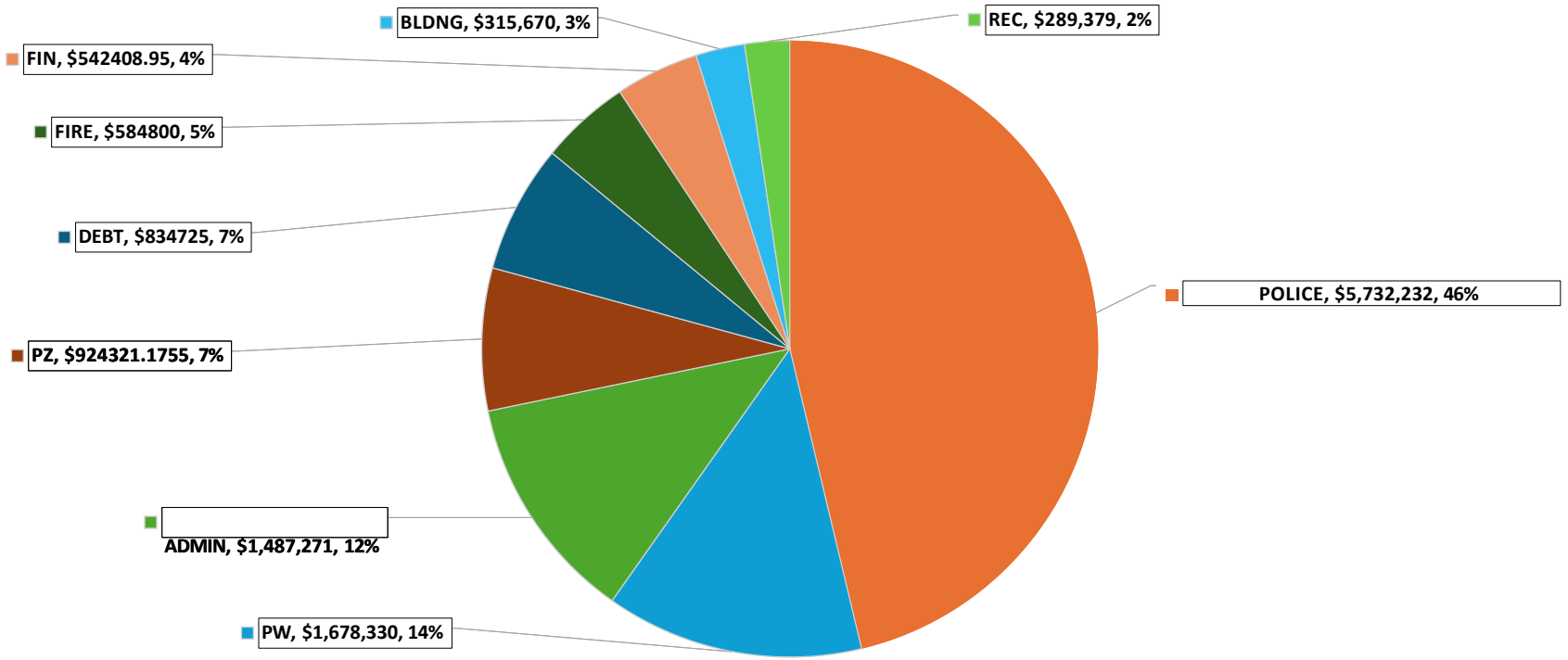
| Municipality | 2026 County Millage | 2026 MCCC Millage | 2026 Municipality Millage | 2026-2027 School Millage | Total Millage | MUNICIPALITY MILLIAGE: **1**= LOWEST MILLIAGE **62**= HIGHEST MILLIAGE |
|---|---|---|---|---|---|---|
| Upper Moreland | 5.4620 | 0.49 | 7.5210 | 41.2000 | 54.6730 | 44 |
| Telford | 5.4620 | 0.49 | 7.7600 | 37.3842 | 51.0962 | 45 |
| Schwenksville | 5.4620 | 0.49 | 7.7900 | 40.0500 | 53.7920 | 46 |
| North Wales | 5.4620 | 0.49 | 8.0000 | 33.3280 | 47.2800 | 47 |
| Lansdale | 5.4620 | 0.49 | 8.5000 | 33.3280 | 47.7800 | 48 |
| Collegeville | 5.4620 | 0.49 | 8.5500 | 40.0500 | 54.5520 | 49 |
| Pennsburg | 5.4620 | 0.49 | 9.7250 | 29.0962 | 44.7732 | 50 |
| Souderton | 5.4620 | 0.49 | 9.7500 | 37.3842 | 53.0862 | 51 |
| Ambler | 5.4620 | 0.49 | 9.8150 | 26.6000 | 42.3670 | 52 |
| Narberth | 5.4620 | 0.49 | 9.8650 | 36.5017 | 52.3187 | 53 |
| Royersford | 5.4620 | 0.49 | 9.9500 | 35.3820 | 51.2840 | 54 |
| Cheltenham | 5.4620 | 0.49 | 10.8512 | 56.6800 | 73.4832 | 55 |
| Jenkintown | 5.4620 | 0.49 | 11.3370 | 54.4368 | 71.7258 | 56 |
| Rockledge | 5.4620 | 0.49 | 11.6000 | 39.8992 | 57.4512 | 57 |
| Bryn Athyn | 5.4620 | 0.49 | 12.4950 | 0.0000 | 18.4470 | 58 |
| Hatboro Borough | 5.4620 | 0.49 | 13.1250 | 36.1600 | 55.2370 | 59 |
| Bridgeport | 5.4620 | 0.49 | 13.2300 | 25.0300 | 44.2120 | 60 |
| Pottstown | 5.4620 | 0.49 | 15.6010 | 45.2800 | 66.8330 | 61 |
| Norristown | 5.4620 | 0.49 | 19.0000 | 40.1899 | 65.1419 | 62 |

## PROPOSED: LOWEST TO HIGHEST MUNICIPALITY MILLAGE

### MONTGOMERY COUNTY REAL ESTATE TAX MILLAGE RATES

| Municipality | 2026 County Millage | 2026 MCCC Millage | 2026 Municipality Millage | 2026-2027 School Millage | Total Millage |
|---|---|---|---|---|---|
| Upper Moreland | 5.4620 | 0.49 | 7.5210 | 41.2000 | 54.6730 |
| Telford | 5.4620 | 0.49 | 7.7600 | 37.3842 | 51.0962 |
| Schwenksville | 5.4620 | 0.49 | 7.7900 | 40.0500 | 53.7920 |
| North Wales | 5.4620 | 0.49 | 8.0000 | 33.3280 | 47.2800 |
| Lansdale | 5.4620 | 0.49 | 8.5000 | 33.3280 | 47.7800 |
| Collegeville | 5.4620 | 0.49 | 8.5500 | 40.0500 | 54.5520 |
| Pennsburg | 5.4620 | 0.49 | 9.7250 | 29.0962 | 44.7732 |
| Souderton | 5.4620 | 0.49 | 9.7500 | 37.3842 | 53.0862 |
| Ambler | 5.4620 | 0.49 | 9.8150 | 26.6000 | 42.3670 |
| Narberth | 5.4620 | 0.49 | 9.8650 | 36.5017 | 52.3187 |
| Royersford | 5.4620 | 0.49 | 9.9500 | 35.3820 | 51.2840 |
| Cheltenham | 5.4620 | 0.49 | 10.8512 | 56.6800 | 73.4832 |
| Jenkintown | 5.4620 | 0.49 | 11.3370 | 54.4368 | 71.7258 |
| Rockledge | 5.4620 | 0.49 | 11.6000 | 39.8992 | 57.4512 |
| Bryn Athyn | 5.4620 | 0.49 | 12.4950 | 0.0000 | 18.4470 |
| Hatboro Borough | 5.4620 | 0.49 | 13.1250 | 36.1600 | 55.2370 |
| Bridgeport | 5.4620 | 0.49 | 13.2300 | 25.0300 | 44.2120 |
| Pottstown | 5.4620 | 0.49 | 15.6010 | 45.2800 | 66.8330 |
| Norristown | 5.4620 | 0.49 | 19.0000 | 40.1899 | 65.1419 |

## 2027 GENERAL FUNDS BUDGETED OPERATING EXPENSES: $12,389,137

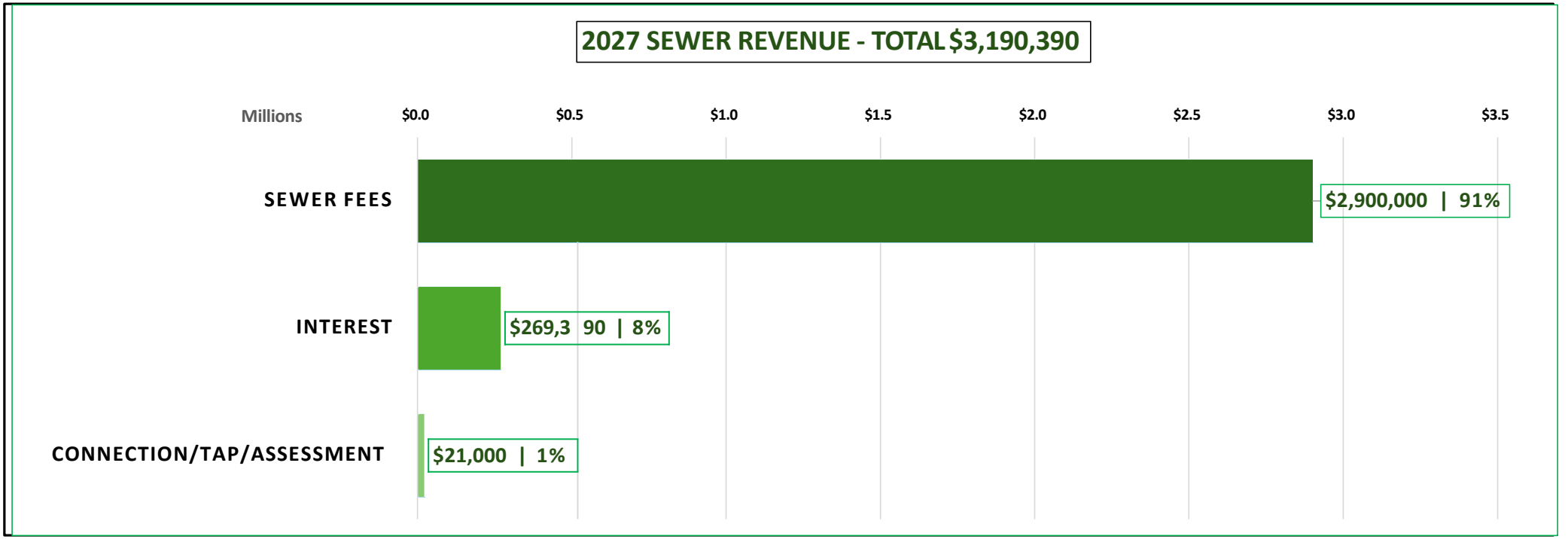


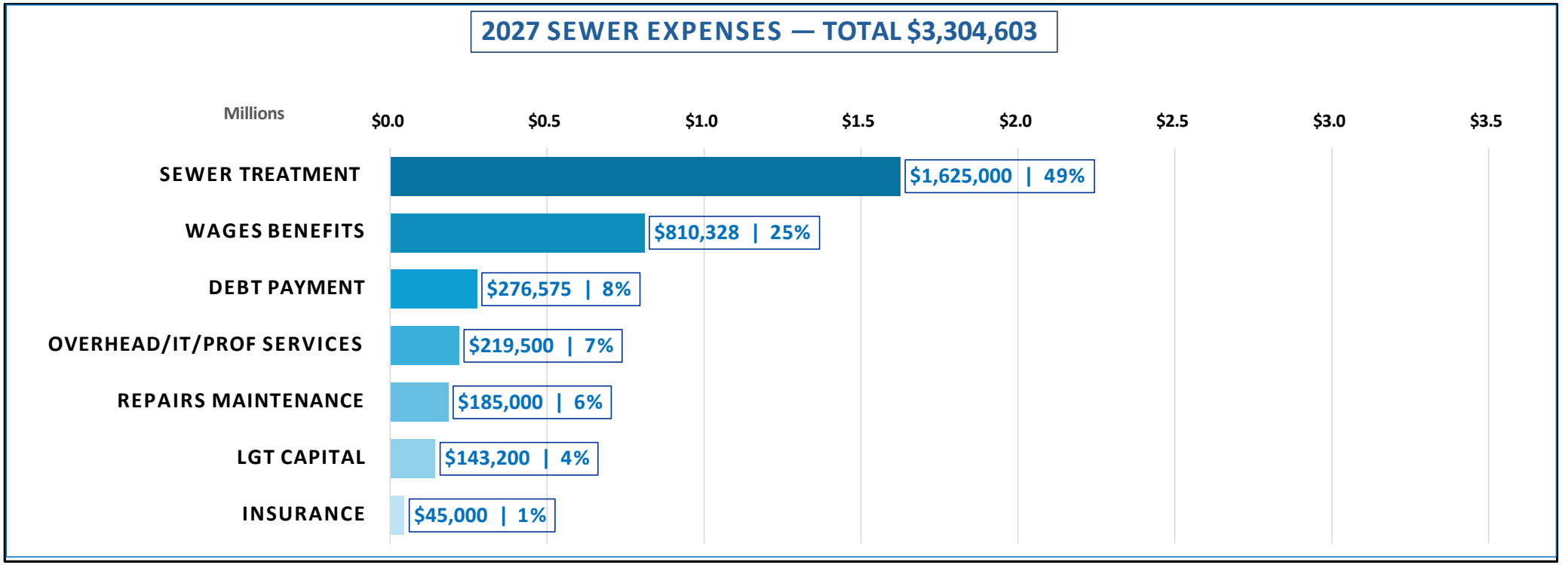

| EXPENSE CATEGORY | POLICE | PW | ADMIN | PZ | DEBT | FIRE | FIN | BLDNG | REC | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|
| WAGES/BENEFITS/RETIREMENT | 5,298,394 | 1,165,315 | 729,616 | 268,461 | - | - | 330,044 | 99,670 | 208,915 | $ 8,100,415 |
| PROF SERVICES /LEGAL | 75,000 | - | 230,000 | 640,000 | - | - | 100,000 | - | - | $ 1,045,000 |
| DEBT SERVICE | - | - | - | - | 834,725 | - | - | - | - | $ 834,725 |
| FIRE AMBULANCE CONTRIBUTIONS | - | - | - | - | - | 584,800 | - | - | - | $ 584,800 |
| TRAINING/SUPPLIES/EVENTS | 166,000 | 110,000 | 71,000 | 2,000 | - | - | 8,100 | 20,000 | 61,000 | $ 438,100 |
| CONTRACT SERVICES/COMMISSION | 50,000 | 150,000 | 23,000 | - | - | - | 85,765 | 26,000 | 15,000 | $ 349,765 |
| FUEL/UTILITIES | 60,000 | 132,935 | 10,440 | - | - | - | - | 80,000 | 800 | $ 284,175 |
| INSURANCE | - | - | 279,299 | - | - | - | - | - | - | $ 279,299 |
| TECHNOLOGY | 55,838 | 10,080 | 143,916 | 13,860 | - | - | 18,500 | - | 3,664 | $ 245,858 |
| R&M VEHICLES/EQUIPMENT | 27,000 | 110,000 | - | - | - | - | - | 90,000 | - | $ 227,000 |
| TOTALS: | $ 5,732,232 | $ 1,678,330 | $ 1,487,271 | $ 924,321 | $ 834,725 | $ 584,800 | $ 542,409 | $ 315,670 | $ 289,379 | $ 12,389,137 |
| | 46% | 14% | 12% | 7% | 7% | 5% | 4% | 3% | 2% | |

# SUMMARY COMPARISON GENERAL OPERATING FUNDS 2027 BUDGET TO 2026 PROJECTION

| | BUDGET 2027 | PROJECTION 2026 | DIFFERENCE | |
|---|---|---|---|---|
| **REVENUES GEN OPERATING FUNDS** | | | | |
| EARNED INCOME TAX | 6,300,000 | 6,500,000 | (200,000) | Per Berkheimer Estimate (Collected 100K prior yr in 26) |
| REAL ESTATE TAXES | 2,255,158 | 1,694,110 | 561,048 | Real Estate Tax increase for Debt & Fire (Fire Increase 40K) |
| MCT/LST/BPT | 1,310,000 | 1,385,000 | (75,000) | Collected 96k prior year BPT Taxes in 26 |
| TRANSFER TAXES | 700,000 | 1,000,000 | (300,000) | Depends on Sales of Property/Economic Conditions |
| STATE AID | 552,271 | 543,939 | 8,332 | Per letters received from State |
| PERMITS/LICENSES | 479,000 | 439,000 | 40,000 | Estimate based on Averages & Small Increase in Fee |
| CABLE/VIOLATIONS/RECYCLING/MISC | 432,850 | 455,182 | (22,332) | Lower Recycling Grant/Less Cable More Streaming Misc Rev |
| INTEREST | 342,752 | 352,935 | (10,183) | Lower Interest and Less Reserves |
| BANK LEASE/SEWER ALLOCATION | 313,177 | 294,197 | 18,980 | Wells Fargo Lease Increase Sewer Allocation Increase |
| SUBDIV/ZNING/CND USE FEES | 190,000 | 132,383 | 57,617 | Building Projects occuring 2027 |
| TOTAL BUDGETED REVENUES | $ 12,875,208 | $ 12,796,746 | $ 78,462 | Overall Increase 1%- Trx Tx and Berkheimer Lower |
| **EXPENSES GEN OPERATING FUNDS** | | | | |
| POLICE | 5,732,232 | 5,322,267 | 409,965 | Wage Increases/Health Insurance/OT |
| PUBLIC WORKS | 1,678,330 | 1,796,512 | (118,182) | Emp turnover Sr to Jr/Tech & Cntrct Srvcs for Rec |
| ADMIN | 1,487,271 | 1,381,738 | 105,533 | Twshp Wide Hardware/Technology/Health Insurance/Wages |
| PLANNING AND ZONING | 924,321 | 863,253 | 61,068 | Technology/Health Insurance/Wages/Bthlhm Pike Planning |
| DEBT SERVICE | 834,725 | 273,413 | 561,312 | Actual Debt Payment + 10M Bond Issuance for PW Project |
| FIRE/ AMBULANCE | 584,800 | 803,850 | (219,050) | 26 New Truck/27 Contribution Increase |
| FINANCE | 542,409 | 513,516 | 28,893 | Technology/Health Insurance/Wages |
| BUILDING | 315,670 | 279,083 | 36,587 | Technology/Health Insurance/Wages |
| RECREATION | 289,379 | 261,100 | 28,279 | Moved Recycling Technology to Rec/New Employee |
| TOTAL BUDGETED EXPENSES | 12,389,137 | 11,494,731 | 894,406 | Technology/Health Insurance/Wages |
| Surplus Deficit Before Transfers to Capital Funds | $ 486,071 | $ 1,302,015 | $ (815,944) | Overall Increase 8%- (2.9% with out 10M Debt Pymnt) |
| TRANSFER TO CAPITAL FUNDS | 500,000 | 1,500,000 | (1,000,000) | Transferring Surplus from 2026 |
| Surplus Deficit AfterTransfers to Capital Funds | $ (13,929) | $ (197,985) | $ 184,056 | |

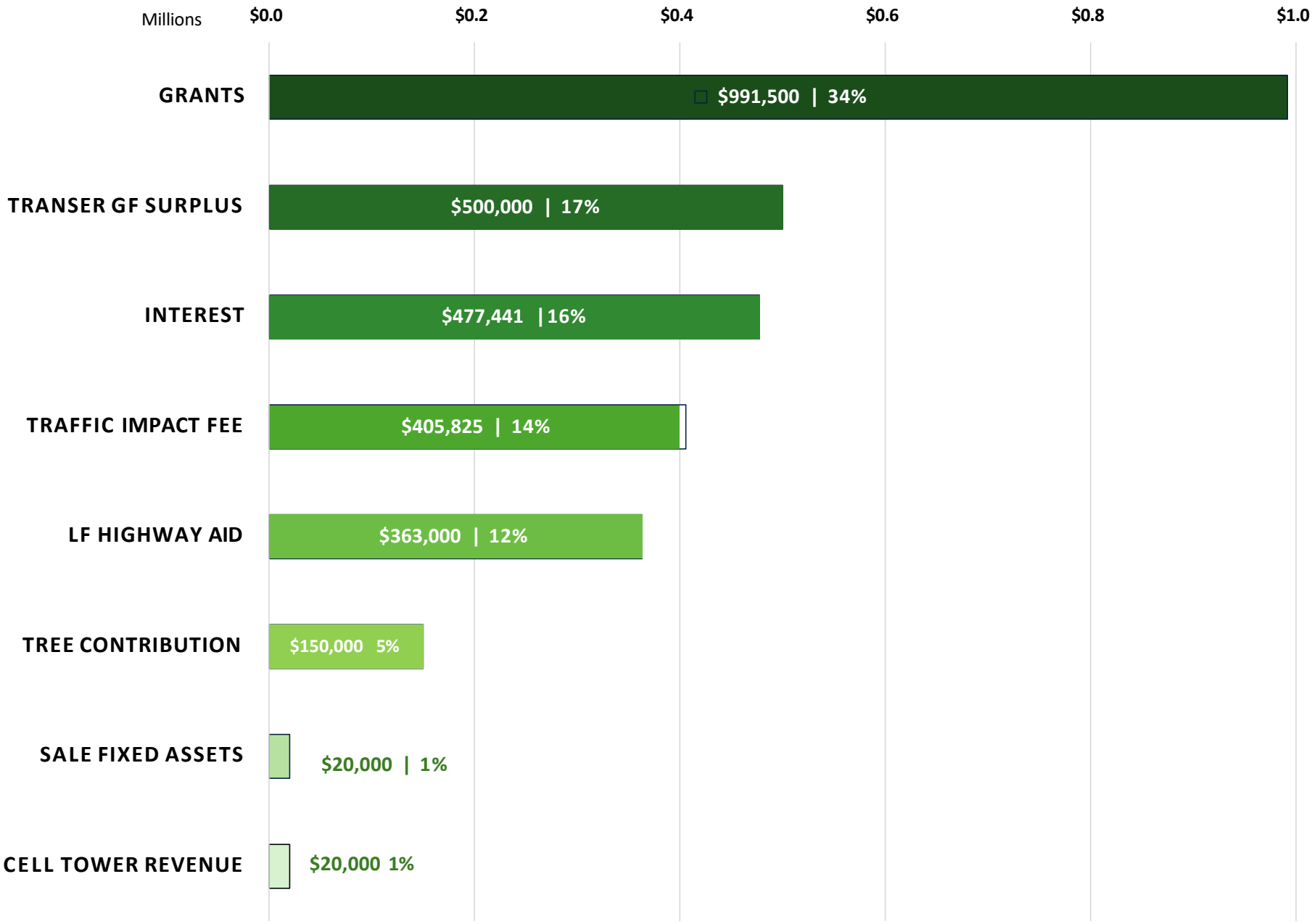
# SEWER FUNDS


2027 SEWER REVENUE - TOTAL $3,190,390
Millions
$0.0
$0.5
$1.0
$1.5
$2.0
$2.5
$3.0
$3.5
SEWER FEES
$2,900,000 | 91%
INTEREST
$269,3 90 | 8%
CONNECTION/TAP/ASSESSMENT
$21,000 | 1%


2027 SEWER EXPENSES — TOTAL $3,304,603
Millions
$0.0
$0.5
$1.0
$1.5
$2.0
$2.5
$3.0
$3.5
SEWER TREATMENT
$1,625,000 | 49%
WAGES BENEFITS
$810,328 | 25%
DEBT PAYMENT
$276,575 | 8%
OVERHEAD/IT/PROF SERVICES
$219,500 | 7%
REPAIRS MAINTENANCE
$185,000 | 6%
LGT CAPITAL
$143,200 | 4%
INSURANCE
$45,000 | 1%

# CAPITAL FUNDS

# 2027 CAPITAL REVENUE — TOTAL $2,927,766



# 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** |

# 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** | |

# 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** | |

## CAPITAL FUNDS RESERVES

| | TOTAL | RESTRICTED | UNRESTRICTED |
|---|---|---|---|
| **CASH RESERVES 12/31/26** | **$ 13,592,599** | **$ 2,683,213** | **$ 10,909,386** |
| **OUTGOING MONIES:** | | | |
| ASSET MAINTENANCE | (1,170,060) | (490,000) | (680,060) |
| PROJECTS (NOT INCLUDING PW) | (2,384,690) | - | (2,384,690) |
| TOTAL OUTGOING: | (3,554,750) | (490,000) | (3,064,750) |
| | | | |
| RESERVES AFTER MAINTENANCE/PROJECTS | **10,037,849** | **2,193,213** | **7,844,636** |
| | | | |
| **INCOMING MONIES:** | | | |
| REIMBURSABLE GRANTS | 991,500 | | 991,500 |
| LIQUID FUELS STATE AID | 363,000 | 363,000 | |
| IMPACT FEES | 405,825 | 405,825 | |
| INTEREST INCOME | 477,441 | | 477,441 |
| TREE CONTRIBUTION | 150,000 | 150,000 | |
| CELL TOWER REVENUE | 20,000 | 20,000 | |
| SALE OF FIXED ASSETS | 20,000 | | 20,000 |
| TOTAL INCOMING: | 2,427,766 | 938,825 | 1,488,941 |
| | | | |
| **RESERVES BEFORE GF TRANSFER** | **12,465,615** | **3,132,038** | **9,333,577** |
| | | | |
| **USE OF RESERVES PRIOR TO GF TRANSFER** | **(1,126,984)** | **448,825** | **(1,575,809)** |
| | | | |
| BUDGETED TRANSFER FROM GF AT END OF 2027 | 500,000 | - | 500,000 |
| | | | |
| **PROJECTED RESERVE BALANCE 12.31.2027** | **$ 12,965,615** | **$ 3,132,038** | **$ 9,833,577** |

INTEREST INCOME WILL GO DOWN BY 30K IN 2028