

LOWER GWYNEDD TOWNSHIP

2014 BUDGET AND FISCAL PLAN

**PRESENTED NOVEMBER 12, 2013
LARRY M. COMUNALE, TOWNSHIP MANAGER**

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

**BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1**

**ACCOUNTS FOR:
GENERAL FUND**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
<u>01301 REAL ESTATE TAXES</u>						
01301 100 CURRENT REAL ESTATE TAXES	-637,813.48	-647,379.70	-782,537.26	-782,780.00	-777,703.00	-777,700.00
Based on .592 real estate tax rate.						
01301 400 DELINQUENT REAL ESTATE TAXES	-14,890.95	-15,762.94	-24,048.02	-16,000.00	-27,436.00	-25,000.00
Received from Tax Claim Bureau.						
01301 600 INTERIM REAL ESTATE TAXES	-7,073.69	-1,747.08	-36.40	-2,500.00	-1,279.00	-1,000.00
TOTAL FOR REAL ESTATE TAXES:	-659,778.12	-664,889.72	-806,621.68	-801,280.00	-806,418.00	-803,700.00
<u>01310 LOCAL TAX ACT 511</u>						
01310 100 REAL ESTATE TRANSFER TAX	-318,562.65	-296,299.64	-341,354.32	-335,000.00	-382,507.00	-350,000.00
01310 210 EARNED INCOME TAX - CURR	-3,053,273.32	-2,865,289.81	-3,463,873.78	-3,100,000.00	-4,102,226.00	-3,500,000.00
54% of General Fund revenue from this tax. Increase due to change in tax collector and turn over schedule.						
01310 310 MERCANTILE TAX CURRENT YR	-114,128.00	-138,042.06	-158,889.71	-150,000.00	-178,444.00	-165,000.00
Tax on retail and wholesale sales, restaurants and merchandise.						
01310 510 LOCAL SERVICES TAX	0.00	-231,230.71	-231,683.91	-270,000.00	-302,038.00	-285,000.00
\$52 per year for individuals making over \$12,000 annually.						
01310 810 BUS PRIVILEGE TAX CURRENT	-271,698.90	-237,132.17	-214,296.58	-250,000.00	-268,903.00	-250,000.00
One mill tax on gross receipts; paid by businesses and professionals.						
TOTAL FOR LOCAL TAX ACT 511:	-3,757,662.87	-3,767,994.39	-4,410,098.30	-4,105,000.00	-5,234,118.00	-4,550,000.00
<u>01321 BUSINESS LICENSES & PRMTS</u>						
01321 200 BLASTING & EXCAVATN PRMTS	-207.80	0.00	0.00	-200.00	0.00	-200.00
For blasting permits						
01321 600 PLUMBERS LICENSE/REGSTRN	-9,475.00	-8,635.00	-11,150.00	-10,000.00	-11,389.00	-11,000.00
01321 610 TRANSIENT RETAILERS	-25.00	-65.00	-145.00	-75.00	-470.00	-250.00
Peddler's permits.						
01321 620 ELECTRICAL LICENSE	-6,345.00	-7,190.00	-7,015.00	-7,000.00	-7,480.00	-7,000.00
01321 640 GEN CONTRACTOR LICENSE	-11,250.00	-14,875.00	-15,032.50	-15,000.00	-14,900.00	-15,200.00
\$125.00 is the annual fee for a General Contractor's License.						
01321 800 CABLE TV FRANCHISE	-197,900.35	-183,929.76	-215,380.01	-215,000.00	-337,319.00	-225,000.00
Represents 5% of cable revenues from Verizon and Comcast.						
TOTAL FOR BUSINESS LICENSES & PRMTS:	-225,203.15	-214,694.76	-248,722.51	-247,275.00	-371,558.00	-258,650.00

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ACCOUNTS FOR: GENERAL FUND						
01322 <u>NON-BUSINESS LICENSE/PRMT</u>						
01322 820 R.O.P. - ST. ENCROACHMENT	-5,129.00	-5,250.00	-4,504.00	-4,500.00	-7,008.00	-5,000.00
Road Opening Permits of Township roads.						
TOTAL FOR NON-BUSINESS LICENSE/PRMT:	-5,129.00	-5,250.00	-4,504.00	-4,500.00	-7,008.00	-5,000.00
01331 <u>FINES</u>						
01331 100 STATE VEHICLE VIOLATIONS	-9,755.46	-10,328.68	-10,107.63	-10,000.00	-8,926.00	-10,000.00
01331 120 CTY VILATNS ORDNCES, STATS	-24,692.40	-17,376.89	-14,206.93	-17,500.00	-13,455.00	-15,000.00
TOTAL FOR FINES:	-34,447.86	-27,705.57	-24,314.56	-27,500.00	-22,381.00	-25,000.00
01341 <u>INTEREST EARNINGS</u>						
01341 000 INTEREST EARNINGS	-44,074.06	-30,633.51	-10,015.26	-25,000.00	-7,657.00	-10,000.00
Dependent upon interest rates and availability of idle cash.						
01341 010 DIVIDENDS	-46,536.00	-57,570.00	-44,515.00	-45,000.00	-42,559.00	-44,000.00
From Delaware Valley Insurance Trusts; dependent upon claims experience.						
TOTAL FOR INTEREST EARNINGS:	-90,610.06	-88,203.51	-54,530.26	-70,000.00	-50,216.00	-54,000.00
01342 <u>RENTS & ROYALTIES</u>						
01342 210 SEWER REV. LEASE	-93,645.00	-95,518.00	-97,428.00	-100,350.00	-100,350.00	-103,360.00
For Sewer Department use of Township buildings, a 3% increase.						
01342 220 BANK LEASE	-100,755.42	-103,778.10	-106,891.47	-110,100.00	-109,829.00	-113,120.00
Lease agreement with Wells Fargo. Three percent increase annually.						
The current lease will expire in April 2019.						
TOTAL FOR RENTS & ROYALTIES:	-194,400.42	-199,296.10	-204,319.47	-210,450.00	-210,179.00	-216,480.00
01354 <u>STATE GRANTS</u>						
01354 033 PA GRANTS FOR POLICE	-7,923.13	-4,423.39	-4,085.90	-4,000.00	-4,645.00	-4,000.00
Grant for police officer time for Click It or Ticket Program.						
TOTAL FOR STATE GRANTS:	-7,923.13	-4,423.39	-4,085.90	-4,000.00	-4,645.00	-4,000.00
01355 <u>STATE SHARED REV & ENTLMT</u>						
01355 010 PROPERTY TAXES, P.U.R.T.A.	-7,695.11	-7,378.49	-7,238.60	-7,250.00	-7,710.00	-7,500.00
Based on value of property owned by utilities in the Township.						
01355 012 MUNI. PENSION SYS. STATE AID	-187,620.85	-307,803.68	-196,686.03	-196,190.00	-201,987.00	-201,990.00
Used to offset pension liabilities. One time increase in 2011.						
01355 080 ALCOHOLIC BEV(LIQUOR LIC)	-825.00	-1,225.00	-1,025.00	-1,225.00	-1,025.00	-1,225.00

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ACCOUNTS FOR: GENERAL FUND							
TOTAL FOR STATE SHARED REV & ENTLMT:		-196,140.96	-316,407.17	-204,949.63	-204,665.00	-210,722.00	-210,715.00
01358 LOCAL GOVT ENTITLEMENTS							
01358 040 NMONTCO RECYCLING COMMISS		-28,472.99	-41,547.84	-62,296.85	-25,000.00	-25,000.00	-25,000.00
Based on volume of recyclables in the Township reported to NMONTCO Recycling Commission and approved by PA DEP.							
TOTAL FOR LOCAL GOVT ENTITLEMENTS:		-28,472.99	-41,547.84	-62,296.85	-25,000.00	-25,000.00	-25,000.00
01361 DEPT EARNINGS-GEN GOVT							
01361 300 SUBDIVISION/DEVELOPMT FEE		-9,566.80	-14,100.00	-3,450.00	-12,000.00	-8,775.00	-10,000.00
Will vary based on development activity. Reflects reduced development.							
01361 330 ZONING HEARING BD FEES		-11,100.00	-7,930.00	-6,050.00	-8,000.00	-9,550.00	-8,000.00
Revenues for Zoning Hearing Board fees.							
01361 340 CONDITIONAL USE; REZONING		-1,000.00	-3,500.00	-1,500.00	-2,500.00	-7,500.00	-3,000.00
Revenues from fees charged for Conditional Use applications							
01361 370 ADMIN FEE FOR ENGINEERING/LEGA		-3,423.69	-3,502.70	-3,636.82	-3,500.00	-3,386.00	-3,500.00
Fee for costs to administer escrow funds; 10% with a maximum of \$50 per billing.							
01361 550 SALE OF ORD., MAPS, ETC.		-890.75	-1,121.76	-911.55	-1,000.00	-517.00	-900.00
Sale of Comprehensive Plan, Subdivision/Land Development, Zoning Ordinances, maps, and other documents.							
TOTAL FOR DEPT EARNINGS-GEN GOVT:		-25,981.24	-30,154.46	-15,548.37	-27,000.00	-29,728.00	-25,400.00
01362 DEPT EARNINGS-PUBLIC SAFETY							
01362 100 SPECIAL POLICE SERVICES		-21,892.00	-10,906.00	-8,775.00	-12,000.00	-7,461.00	-9,000.00
Police presence at school sporting events, dances, parades. Rate is \$65.00/hour in 2012.							
01362 110 SALE COPIES OF POLICE REP		-4,324.75	-4,613.50	-4,147.25	-4,500.00	-4,860.00	-4,500.00
Sale of copies of Police Reports.							
01362 130 SECURITY ALARM MONITORING		-5,045.00	-3,315.00	-5,440.00	-4,000.00	-5,155.00	-4,500.00
Revenue from fees for false alarms.							
01362 400 SEWER LATERAL INSPECTION		-3,240.00	-2,925.00	-2,590.00	-3,000.00	-2,470.00	-2,500.00
01362 410 BUILDING PERMITS		-108,435.36	-246,796.80	-134,517.25	-150,000.00	-147,840.00	-150,000.00
Determined by building activity.							

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ACCOUNTS FOR: GENERAL FUND						
01362 420 ELECTRICAL PERMITS	-13,130.00	-19,129.00	-15,244.00	-20,000.00	-26,619.00	-22,500.00
Determined by building activity.						
01362 430 PLUMBING PERMITS	-22,623.00	-26,423.00	-24,484.04	-27,000.00	-32,752.00	-28,000.00
01362 460 FIRE SAFETY INSPECTION	-2,000.00	-2,750.00	-4,450.00	-2,500.00	-4,200.00	-2,500.00
Inspections of sprinkler system installations by the Fire Marshal and all basements over 2,000 square feet.						
01362 620 BASIN MAINTENANCE FEE	0.00	0.00	-7,019.00	-4,000.00	-5,217.00	-5,000.00
TOTAL FOR DEPT EARNGS-PUBLIC SAFETY:	-180,690.11	-316,858.30	-206,666.54	-227,000.00	-236,574.00	-228,500.00
<u>01363 DEPT EARNGS-HGHWYS & STS</u>						
01363 510 CONTRACTED SNOW REMOVAL	-3,524.94	-3,330.30	0.00	0.00	-586.00	-500.00
Contracted snow removal on roads not yet dedicated.						
TOTAL FOR DEPT EARNGS-HGHWYS & STS:	-3,524.94	-3,330.30	0.00	0.00	-586.00	-500.00
01380 MISCELLANEOUS REVENUE						
01380 000 MISCELLANEOUS REVENUE	-178.57	-895.40	-50.40	-500.00	-50.00	-100.00
Receipts from other than the sale of documents.						
TOTAL FOR MISCELLANEOUS REVENUE:	-178.57	-895.40	-50.40	-500.00	-50.00	-100.00
<u>01387 DONATION</u>						
01387 000 CONTRIBUTIONS & DONATIONS	-2,200.00	0.00	-550.00	-1,000.00	0.00	-500.00
Private donations for bulletproof vests or other equipment for police.						
TOTAL FOR DONATION:	-2,200.00	0.00	-550.00	-1,000.00	0.00	-500.00
<u>01392 INTERFUND OPERTING TRANS</u>						
01392 020 TRANSFER FROM STREET LIGHT FD	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00
01392 030 TRANSFER FROM FIRE PROTECTION	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00
01392 040 TRANSFER FROM FIRE HYDRANT	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00
01392 050 TRANSFER FROM RECREATION	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00	-2,000.00
01392 080 TRANSFER FROM SEWER FUND	-93,140.00	-89,242.00	-89,145.00	-82,670.00	-82,670.00	-60,075.00
Sewer Fund's pension obligation for 2014 (32.16% of \$186,797).						
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:	-109,140.00	-105,242.00	-105,145.00	-98,670.00	-98,670.00	-76,075.00

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BUDGET LEVEL: 1

ACCOUNTS FOR:
GENERAL FUND

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
TOTAL REVENUES FOR FUND	-5,521,483.42	-5,786,892.91	-6,352,403.47	-6,053,840.00	-7,307,853.00	-6,483,620.00
01400 <u>GEN GOVT-LEGISLATIVE BODY</u>						
01400 110 SALARY- ELECTED OFFICIALS	16,250.00	16,250.00	16,250.00	16,250.00	16,250.00	16,250.00
Township Supervisor's salaries per Township Code. The annual salary is \$3,250.						
01400 153 DISABILITY & LIFE INS.	980.63	999.00	1,009.00	1,000.00	1,010.00	1,010.00
Life insurance for all Supervisors (\$50,000), except for Dr. Booth (\$25,000).						
01400 156 HEALTH INSURANCE	115,982.09	124,075.52	121,686.54	127,760.00	121,744.00	117,250.00
Health insurance premiums for Township Supervisors. A 9.06% increase will be reduced with use of \$160,000 RSF (Rate Stabilization Fund).						
01400 161 OASDI	1,007.60	1,007.57	1,007.60	1,008.00	1,008.00	1,010.00
Social Security deduction based on Supervisor's salary (.062 of salary).						
01400 163 MEDICARE	235.60	235.60	235.60	236.00	236.00	240.00
Medicare benefit based on Supervisors' salaries (.0145 of salary).						
01400 220 OPERATING SUPPLIES	7,220.74	10,736.95	6,325.96	10,000.00	12,619.00	11,500.00
Miscellaneous expenses of the Supervisors: Sunshine Fund, Retirement Parties and Gifts, etc.						
01400 316 PROF SERV-NEWSLTR & WEB SITE	16,060.26	3,365.54	3,638.70	3,500.00	2,898.00	3,500.00
Maintenance of website, 15% paid from the Sewer Fund.						
01400 420 DUES & SUBSCRIPTIONS	2,846.98	2,472.00	2,142.00	2,500.00	2,097.00	2,250.00
Membership in PSATS, MCATO, The Partnership TMA and other organizations.						
01400 460 MEETINGS/CONFERENCES	4,028.08	3,942.82	3,387.91	4,000.00	2,777.00	3,750.00
TOTAL FOR GEN GOVT-LEGISLATIVE BODY:						
01401 <u>GEN GOVT-EXECUTIVE</u>	164,611.98	163,085.00	155,683.31	166,254.00	160,639.00	156,760.00
01401 120 SALARY-MANAGER	107,304.87	111,530.72	110,560.89	111,710.00	111,365.00	113,945.00
80% of salary from General Fund; 20% from Sewer Fund.						
01401 140 SALARY ADMIN STAFF	117,581.40	119,920.48	129,160.46	131,625.00	125,458.00	163,171.00

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GENERAL FUND**

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.
 Administrative Assistant 593.56
 Portion of mechanic's wages working on Manager's vehicle.
 DISABILITY & LIFE INS. 5,645.02
 HEALTH INSURANCE 49,650.42
 Health insurance premiums for Manager; Assistant Manager (50%); Administrative Assistant and Receptionist.
 OASDI 12,509.96
 MEDICARE 3,324.77
 I.C.M.A.DEFERRED COMP. 2,203.74
 Contribution to Assistant Manager's Retirement Plan (5%).
 INCENTIVE BONUS ACCOUNT 5,200.00
 Bonuses for Township employees for exceptional work; distributed at Township Manager's discretion.
 SUPPLIES-OFFICE SUPPLIES 8,022.20
 General office supplies; 15% paid from Sewer Fund.
 VEHICLE MAINT. & FUEL 873.74
 Repairs and fuel for Twp. Manager's vehicle #18.
 COMMUNICATION 917.37
 Cellular phones for the Manager and Assistant Manager.
 TRANSPORTATION 955.42
 Transportation expenses for township staff for conferences or other work-related functions.
 ADVERTISING/PRINTING 5,586.07
 Charges for advertising ordinances, meetings and events.
 REPAIRS & MAINTENANCE 17,750.70
 Copier, computer and related cost for administration.
 DUES & SUBSCRIPTIONS 5,342.77

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01401 151 SALRY/WAGES-MECHANIC	593.56	740.09	1,160.43	1,150.00	1,226.00	1,275.00
01401 153 DISABILITY & LIFE INS.	5,645.02	5,716.24	5,828.88	5,950.00	5,886.00	6,180.00
01401 156 HEALTH INSURANCE	49,650.42	43,847.01	50,583.44	55,360.00	55,189.00	53,600.00
01401 161 OASDI	12,509.96	13,028.74	13,761.65	15,090.00	14,759.00	17,260.00
01401 163 MEDICARE	3,324.77	3,504.12	3,659.70	3,530.00	3,451.00	4,040.00
01401 164 I.C.M.A.DEFERRED COMP.	2,203.74	3,783.10	4,050.00	4,135.00	4,172.00	4,360.00
01401 187 INCENTIVE BONUS ACCOUNT	5,200.00	5,200.00	5,893.23	5,300.00	5,300.00	5,500.00
01401 200 SUPPLIES-OFFICE SUPPLIES	8,022.20	6,592.59	7,380.81	7,000.00	7,747.00	7,800.00
01401 250 VEHICLE MAINT. & FUEL	873.74	1,664.26	1,748.66	2,000.00	1,968.00	2,200.00
01401 320 COMMUNICATION	917.37	595.36	1,510.25	1,600.00	1,325.00	1,800.00
01401 330 TRANSPORTATION	955.42	1,238.50	1,005.60	1,500.00	986.00	1,500.00
01401 340 ADVERTISING/PRINTING	5,586.07	5,914.77	6,918.92	8,000.00	6,159.00	7,500.00
01401 370 REPAIRS & MAINTENANCE	17,750.70	18,514.81	17,613.38	20,000.00	15,804.00	18,000.00
01401 420 DUES & SUBSCRIPTIONS	5,342.77	4,775.00	5,643.63	5,750.00	6,343.00	6,000.00

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01401 460 MEETINGS/CONFERENCES	6,031.93	3,770.32	3,525.65	7,000.00	7,620.00	7,200.00
Manager, Assistant Manager and Administrative Assistant dues to ICMA, APMM, Secretary's Association and other professional organizations. Attendance of Administrative Staff at conferences, meetings and training seminars. Manager attended ICMA Conference in 2013.						
TOTAL FOR GEN GOVT-EXECUTIVE:	349,493.94	350,336.11	370,005.58	386,700.00	374,758.00	421,331.00
01402 GEN GOVT-FINANCIAL ADMIN						
01402 140 PERS SERV- SALARY	78,380.60	80,544.44	83,143.35	84,810.00	84,991.00	88,395.00
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	322.00	525.00	504.00	525.00	720.00	720.00
Compensation of elected auditors based on hourly rate						
01402 153 DISABILITY & LIFE INS.	3,090.55	3,149.26	3,220.32	3,285.00	3,123.00	3,280.00
01402 156 HEALTH INS.	33,797.47	36,161.07	35,445.12	37,210.00	37,542.00	36,000.00
Health insurance for Finance Director and Assistant.						
01402 161 OASDI	4,517.63	3,540.10	4,700.09	5,260.00	5,302.00	5,515.00
.062 of salary.						
01402 163 MEDICARE	1,056.50	827.95	1,099.13	1,230.00	1,240.00	1,290.00
.0145 of salary.						
01402 310 PROFESSIONAL SERVICES	18,617.59	29,970.79	24,947.24	19,000.00	27,573.00	37,500.00
60% of professional auditors fee per 3-year contract (2012 thru 2014); 85% of payroll service; safe deposit box rental; bank fees and OPEB valuation cost.						
01402 311 PROFESSIONAL SERVICES-NONUNIFO	0.00	0.00	0.00	0.00	8,896.00	10,000.00
Pension administration fees paid from General Fund as of mid-2013.						
01402 350 INSURANCE, BONDING	3,692.40	3,692.40	3,700.05	4,000.00	3,893.00	4,000.00
Treasurer's and Assistant Treasurer's Bond.						
01402 370 MUNIS LICENSING & MAINTENAN	4,728.00	4,850.52	5,053.11	5,100.00	4,935.00	5,100.00
40% of MUNIS license fee paid by Sewer Fund.						
01402 420 DUES & SUBSCRIPTIONS	290.00	735.00	735.00	750.00	745.00	750.00

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ACCOUNTS FOR: GENERAL FUND						
01402	460	MEETINGS/CONFERENCES	1,716.42	1,587.90	2,000.00	2,000.00
TOTAL FOR GEN GOVT-FINANCIAL ADMIN:			150,209.16	165,584.43	163,170.00	194,550.00
01403		<u>GEN GOVT-TAX COLLECTION</u>				
01403	110	SALARY-ELECTED TAX OFFICI	15,693.04	15,560.06	17,000.00	17,000.00
Dues for the Government Finance Officer's Assoc. and subscription to Jumbo Rate News.						
01403	121	COMMISS-APPTD-BP/MERC COL	11,574.80	11,045.78	9,000.00	9,350.00
01403	122	COMMISS- EIT COLLECTION	59,436.85	54,440.50	43,100.00	48,650.00
01403	123	COMMISS-LST COLLECTION	0.00	4,400.85	4,115.00	4,375.00
01403	161	OASDI	972.95	964.71	1,055.00	1,055.00
01403	163	MEDICARE	227.59	225.61	250.00	250.00
01403	200	SUPPLIES	2,277.49	2,520.20	2,700.00	2,700.00
01403	350	INSURANCE/BONDING	205.00	205.00	225.00	225.00
TOTAL FOR GEN GOVT-TAX COLLECTION:			90,387.72	89,572.17	77,445.00	83,605.00
01404		<u>GEN GOVT-LAW</u>				
01404	310	LEGAL SERVICES	46,562.69	55,534.26	75,000.00	75,000.00
Based on anticipated legal activity.						
01404	420	DUES & SUBSCRIPTIONS	508.50	486.00	500.00	500.00
Solicitor's membership to the PA. Township Solicitor's Association.						
TOTAL FOR GEN GOVT-LAW:			47,071.19	56,020.26	75,500.00	75,500.00
01408		<u>GEN GOVT-ENGINEER</u>				
01408	310	PROFESSIONAL SERVICES	33,737.79	27,822.98	37,500.00	37,500.00

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

BUDGET PROJECTION NUMBER: 2014		2010	2011	2012	2013	CURRENT YEAR	2014
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
ACCOUNTS FOR: GENERAL FUND							
01408	311	STORM WATER MGMT COMPLIANCE	11,448.10	36,339.60	25,000.00	6,965.00	25,000.00
		NPDES II stormwater compliance (National Pollutant Discharge Environmental System). Township share of costs for Stormwater Coalition.					
TOTAL FOR GEN GOVT-ENGINEER:			45,185.89	71,507.12	62,500.00	35,387.00	62,500.00
01409		<u>GEN GOVT-BUILDINGS & PLANT</u>					
01409	140	WAGES- INTERIOR MAINTENAN	35,119.28	33,455.02	35,075.00	31,900.00	35,000.00
		Part-time custodian and public work's time for building maintenance. 15% charged to Sewer Department.					
01409	141	WAGES-EXTERIOR MAINTENANC	14,226.08	4,488.88	11,000.00	3,119.00	5,000.00
		Public Works employees labor on building exterior. 15% charged to Sewer Department.					
01409	153	DISABILITY & LIFE INS.	658.17	691.08	710.00	702.00	740.00
01409	156	HEALTH INSURANCE	10,018.58	10,518.19	11,045.00	11,142.00	11,365.00
		Health insurance for Rich Miles (50% from General Fund and 50% from Sewer Fund).					
01409	161	OASDI	3,061.82	2,402.10	2,925.00	2,171.00	2,500.00
01409	163	MEDICARE	715.97	566.03	685.00	508.00	600.00
01409	220	SUPPLIES	7,175.13	8,671.27	8,500.00	9,816.00	9,500.00
		General building supplies: cleaning materials, paper towels, and the like.					
01409	320	TELEPHONE	9,262.24	9,905.87	10,000.00	10,033.00	10,000.00
		Telephone charges for all departments. New phone system in 2014 with IP capabilities.					
01409	360	UTILITIES	51,876.98	39,369.93	52,000.00	40,627.00	40,500.00
		Electrical, heating and cooling costs for buildings; 15% of costs borne by the Sewer Fund. Dependent upon weather conditions.					
01409	370	REPAIRS & MAINTENANCE	29,635.06	30,649.94	38,000.00	35,411.00	30,000.00
		Interior repairs to the Township Buildings; 15% paid from the Sewer Fund.					
01409	371	REPAIR/MAINT-LANDSCAPING	968.89	922.03	2,000.00	1,216.00	1,500.00
		Exterior landscaping and maintenance to the Township Bldg.					

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

BUDGET PROJECTION NUMBER: 2014		2010	2011	2012	2013	CURRENT YEAR	2014
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
ACCOUNTS FOR:							
GENERAL FUND							
01409	450	CONTRACTED SERVICES	17,800.00	16,610.00	17,000.00	12,866.00	15,000.00
		Mowing and maintenance at Township Buildings and other Township properties.					
TOTAL FOR GEN GOVT-BUILDINGS & PLANT:		180,518.20	182,090.79	155,316.34	188,940.00	159,511.00	161,705.00
<u>01410 GEN GOVT-POLICE</u>							
01410	110	SALARY OF CHIEF & LIEUTENANT	313,308.05	294,584.54	177,025.00	236,900.00	239,530.00
		Salary and longevity for Chief-of-Police and Lieutenant.					
01410	120	SALARY OF SERGEANT & CORPORAL	456,871.13	515,302.03	606,445.00	615,083.00	421,940.00
		Salaries and longevity of the Detective, Sgts. and Cpls. A 3.25% salary increase in 2014. Contract expires 12/31/17.					
01410	130	SALARY OF PATROLMAN	823,243.55	828,070.95	843,795.00	877,556.00	1,010,280.00
		Salary and longevity for 11 patrol officers. 3.25% salary increase in 2014. Contract expires 12/31/17.					
01410	142	CROSSING GUARD SALARY	5,316.18	5,456.00	5,875.00	5,520.00	5,875.00
		Wages for Crossing Guard.					
01410	150	DISPATCH & CLERK SALARY	65,192.20	67,514.00	71,925.00	69,809.00	72,600.00
		Salaries for police secretary and part-time receptionist/data entry clerk.					
01410	151	MECHANIC SALARY	16,130.84	20,237.52	21,265.00	19,628.00	21,500.00
		Portion of mechanic's wages for work on police vehicles.					
01410	153	DISABILITY & LIFE INS.	35,546.72	35,818.63	36,630.00	34,628.00	38,500.00
		Short-term, long-term disability and life insurance benefits for police personnel.					
01410	156	HEALTH INS.	408,479.49	435,067.00	487,505.00	455,293.00	460,000.00
		Health insurance premium costs for police personnel. A 9.06% increase will be reduced with the use of \$160,000 RSF.					
01410	158	POST-RETIREMENT HEALTH BENEFIT	10,424.82	8,919.70	7,000.00	18,779.00	0.00
		See new OPEB Fund #61.487.100 for post-retirement health benefit for Messrs. Bright, O'Connor, Patzer, Thomas and West (maximum \$200/month). In 2013, settlement with Gerry Gray (\$12,000).					
01410	161	OASDI	5,990.41	6,461.21	7,000.00	5,749.00	7,000.00
		Police officers are not covered. Social security for non-uniformed police department employees.					

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

BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1

**ACCOUNTS FOR:
GENERAL FUND**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
01410 163 MEDICARE	20,314.33	21,252.42	21,985.73	23,200.00	20,439.00	21,260.00
Non-uniformed employees plus officers hired after 1986.						
01410 164 ICMA DEFERRED COMP	4,379.95	4,555.15	4,737.36	2,015.00	2,064.00	0.00
Contribution to former Police Chief's Retirement Plan (4%).						
01410 174 EDUC. TUITION REIMBURSEMENT	41,763.28	25,833.89	23,580.17	40,000.00	14,895.00	25,000.00
Presently Officers Gargan, Kenny, Sharkey and Wm. Henry attend college courses. Capped at \$30,000 for 2014.						
01410 181 OVERTIME SGT. & CPL.	32,092.55	32,474.59	29,840.68	32,000.00	34,167.00	29,750.00
01410 182 OVERTIME PATROLMEN	30,351.27	26,989.74	35,290.70	35,000.00	21,500.00	30,000.00
Overtime for patrolmen.						
01410 183 OVERTIME: SPECIAL EVENTS	4,130.54	3,551.43	3,097.46	3,220.00	3,855.00	3,980.00
Overtime for Kiwanis Carnival and other special events						
01410 184 SPECIAL DETAIL	29,593.71	16,837.35	11,844.78	17,000.00	9,805.00	13,000.00
Reimbursable time expense for special details (\$65/hour). Includes details reimbursed by state grants.						
01410 185 SURVIVOR/RETIREE COLA	690.84	690.84	690.84	695.00	518.00	0.00
Retirement benefit for Regina Smart who is now deceased.						
01410 187 UNUSED SICK LEAVE BONUS	6,256.25	5,703.75	6,126.25	6,200.00	6,126.00	6,200.00
Buy back unused sick days, maximum is 7 days @ \$65 per day.						
01410 188 FESTIVE HOLIDAY PAY	0.00	0.00	0.00	0.00	15,812.00	20,100.00
01410 200 SUPPLIES	3,698.09	3,710.34	2,076.07	4,000.00	3,750.00	4,000.00
Police Department office supplies.						
01410 201 CENTRAL MTG. CTY. S.W.A.T.	2,500.00	2,500.00	3,972.60	4,000.00	5,084.00	4,000.00
Supplies for county emergency response team.						
01410 220 OPERATING SUPPLIES	13,726.44	7,940.06	9,429.34	10,000.00	12,049.00	12,000.00
Costs for ammo, photo supplies and the like.						
01410 222 OPER. SUP: DETECTIVE DIV.	474.77	673.01	94.75	700.00	439.00	500.00
Film and equipment for the detective.						
01410 238 UNIFORMS	12,077.63	12,788.23	9,064.94	12,000.00	11,080.00	30,000.00
Uniform replacement as needed. Includes uniforms for 2 new officers and a total of 7 bulletproof vests (5 replacements and 2 new vests). The DOJ Grant will reimburse for half the cost of the bullet proof vests.						

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

BUDGET PROJECTION NUMBER: 2014		2010	2011	2012	2013	2014
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
ACCOUNTS FOR:						
GENERAL FUND						
01410	239 UNIFORM CLEANING	4,519.87	4,202.53	4,105.00	5,000.00	5,000.00
	Uniform cleaning per police contract.					
01410	310 PHYSICAL FITNESS	6,244.86	6,170.78	5,824.25	7,000.00	7,000.00
	YMCA memberships or partial payment for High Point.					
01410	311 PROF. SERVICES - PENSION, OPEB	0.00	0.00	0.00	0.00	35,060.00
	Pension Fund Administration Fees paid out of General Fund since mid 2013.					
01410	320 COMMUNICATIONS	5,383.61	5,291.78	9,778.21	9,000.00	13,000.00
	Licensing fees, equipment lease, maintenance for communications equipment. County no longer pays for Radio Modem for CAD service, will add \$4,000.					
01410	370 VEHICLE MAINTENANCE	20,357.24	12,548.43	18,458.49	20,000.00	20,000.00
	Replacement parts and maintenance on police cars.					
01410	374 FUEL/ GASOLINE/ DIESEL	32,414.57	40,317.08	41,336.19	39,385.00	42,420.00
01410	420 DUES & SUBSCRIPTIONS	1,865.00	1,785.50	2,367.00	2,500.00	2,500.00
01410	450 CONTRACTED SERVICES	13,597.68	12,111.23	11,505.21	19,000.00	16,000.00
	Copier lease, equipment calibration, computer servicing.					
01410	460 EDUCATN/MTGS/CONFS/TRAVL	6,599.00	7,328.24	8,724.92	10,000.00	12,000.00
	Recertification under Act 120 and Act 165 (Hazardous Emerg. Response). Dues, training and travel expenses.					
01410	480 PUBLIC PROGRAMS	2,886.64	1,496.97	1,748.37	1,500.00	1,800.00
	Forms, supplies, and equipment for crime prevention programs.					
01410	700 CAPITAL PURCHASES	44,902.76	175.00	46,055.29	52,000.00	90,000.00
	Purchase of two (2) Chevy Tahoes with fit-out and computers (\$90,000). In 2013, purchase of vehicle for Chief of Police.					
	TOTAL FOR GEN GOVT-POLICE:	2,481,324.27	2,474,359.92	2,554,540.85	2,619,880.00	2,721,795.00
01413	<u>GEN GOVT-CODE ENFORCEMENT</u>					
01413	200 OFFICE SUPPLIES	0.00	23.22	70.85	250.00	200.00
01413	311 PLUMBING INSPECTOR	13,860.00	9,750.00	5,945.00	9,000.00	9,000.00
	Based on anticipated building activity.					
01413	312 FIRE SAFETY INSPECTOR	8,728.50	8,772.50	8,180.25	7,800.00	9,000.00

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

BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1

ACCOUNTS FOR:
GENERAL FUND

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
Stipend and supplies for Fire Marshal. Monthly stipend to Fire Marshal is \$600/month.			14,196.10	17,050.00	12,273.00	18,200.00
TOTAL FOR GEN GOVT-CODE ENFORCEMENT:	22,588.50	18,545.72				
01414 GEN GOVT-PLANING & ZONING			77,112.42	74,200.00	77,112.00	79,430.00
01414 120 ZONING/BLDG INSPECTION	74,866.41	74,866.48				
Payment for Zoning Officer/Building Inspector.			67,914.69	69,030.00	70,369.00	73,185.00
01414 140 SALARY BLDG & ZONING STAFF	61,609.36	64,186.39				
Salary for Assistant Township Manager (50%) and (75%) of Secretary's salary for Building and Zoning Department.			1,794.12	1,830.00	1,824.00	1,915.00
01414 153 DISABILITY & LIFE INS.	1,704.69	1,734.90				
Premium for 50% of Assistant Township Manager and 75% of Permit Clerk.			18,443.32	20,945.00	21,129.00	21,550.00
01414 156 HEALTH INS.	19,022.43	11,083.19				
Premium for 50% of Assistant Manager and 75% of Permit Clerk.			4,320.42	4,280.00	4,363.00	4,540.00
01414 161 OASDI	4,053.63	4,418.75				
01414 163 MEDICARE	947.79	1,033.43				
01414 200 OFFICE SUPPLIES	1,317.64	1,430.91				
01414 300 ARCHITECTURAL SERVICES	29,694.37	82,758.74				
Per agreement with Joseph A. Zadlo; 50% of permit fees non-residential or multi-family structures. Will vary with building activity.			138.30	1,000.00	0.00	1,000.00
01414 310 PROF SERV- PLANNING	926.25	0.00				
01414 313 PROF SERV- ENGINEERING	4,350.00	2,967.50	4,212.00	4,000.00	4,474.00	4,500.00
Engineering services related to planning and zoning.			13,820.82	20,000.00	16,073.00	20,000.00
01414 314 PROF SERV- LEGAL (ZHB)	35,676.21	16,350.31				
Legal services and court reporting for the Zoning Hearing Board.			23,654.48	45,000.00	21,092.00	25,000.00
01414 315 PROF SERV- LEGAL OTHER	31,888.36	43,279.70				
Legal services related to planning and zoning; printing of code updates by General Codes.			4,231.16	4,000.00	2,254.00	4,000.00
01414 340 ADVERTISING/PRINTING/BINDING	4,318.50	2,789.28				
Advertising for public hearings, printing of zoning and land use ordinances.			125.00	150.00	150.00	150.00
01414 420 DUES & SUBSCRIPTIONS	100.00	150.00				

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

**BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1**

**ACCOUNTS FOR:
GENERAL FUND**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
01414 460 MEETINGS/CONFERENCES	829.78	617.86	623.01	1,000.00	730.00	1,000.00
TOTAL FOR GEN GOVT-PLANNING & ZONING:	271,305.42	307,667.44	276,176.19	287,945.00	263,000.00	280,085.00
01415 GEN GOVT-EMERGENCY MANGMINT						
01415 200 SUPPLIES	0.00	0.00	0.00	1,000.00	0.00	1,000.00
Expenses of Emergency Management Coordinator.						
01415 460 TRAINING	9.98	0.00	0.00	250.00	0.00	250.00
TOTAL FOR GEN GOVT-EMERGENCY MANGMINT:	9.98	0.00	0.00	1,250.00	0.00	1,250.00
01421 HEALTH						
01421 500 CONTRIB. GRANTS.& SUBSIDIES	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
Contributions to VNA determined by the Board of Supervisors.						
TOTAL FOR HEALTH:	0.00	0.00	1,000.00	1,000.00	1,000.00	1,000.00
01427 SANITATN-SOLID WASTE DISP						
01427 300 RECYCLING PROGRAM	4,101.74	4,322.10	3,460.28	5,000.00	2,165.00	5,000.00
Materials to promote recycling in the Township. Provide shredding						
service to residents and e-collection.						
TOTAL FOR SANITATN-SOLID WASTE DISP:	4,101.74	4,322.10	3,460.28	5,000.00	2,165.00	5,000.00
01429 PUBLIC WORKS-WASTEWTR COLL						
01429 140 SEWER LATERAL WAGES	1,043.92	1,765.82	1,388.54	2,000.00	1,247.00	1,800.00
Wages for Sanitary Sewer Lateral Inspection. Varies according to						
building activity.						
01429 161 OASDI	67.06	112.46	87.42	125.00	77.00	125.00
01429 163 MEDICARE	15.68	26.30	20.46	30.00	18.00	30.00
TOTAL FOR PUBLIC WORKS-WASTEWTR COLL:	1,126.66	1,904.58	1,496.42	2,155.00	1,342.00	1,955.00
01430 PUB WORKS-HIGHWAY RDS STS						
01430 140 PERS SERV-SLRY HWY CREW	271,811.39	277,207.32	281,282.12	290,000.00	285,635.00	297,060.00
Presently there are five (5) members of the road crew; remainder of						
wages in appropriate project line items. The previous complement was						
six (6).						
01430 153 DISABILITY & LIFE INS.	8,361.16	7,932.87	8,225.18	9,615.00	8,315.00	8,735.00
Short and long-term disability, life insurances for the Highway						
Department.						
01430 156 HEALTH INS.	113,402.32	110,607.56	108,424.38	113,825.00	114,839.00	103,500.00

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

BUDGET PROJECTION NUMBER: 2014		2010	2011	2012	2013	CURRENT YEAR	2014
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
ACCOUNTS FOR:							
GENERAL FUND							
01430	161	OASDI	16,729.30	17,106.01	17,300.25	17,709.00	18,420.00
		Health insurance premiums for Street Department.					
01430	163	MEDICARE	3,912.26	4,000.44	4,051.05	4,142.00	4,310.00
		Includes Highway Aid Fund's portion of ER taxes.					
01430	220	HWY MAINT-GEN SERV/SUPPLS	10,436.40	12,149.30	10,926.70	6,624.00	17,500.00
		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.					
01430	238	CLOTHING & UNIFORMS	1,193.85	1,980.39	1,827.93	1,920.00	2,500.00
		Uniforms, rain gear, safety vest, etc. to conform with Pennndot regulations.					
01430	260	SMALL TOOLS/MINOR EQUIPMT	669.61	945.45	1,437.25	686.00	1,600.00
		Small tools such as shovels, paint brushes, chain saw blades.					
01430	261	SMALL TOOLS - REPAIRS	218.23	422.14	248.28	307.00	500.00
		Repair of small tools and equipment; 15% paid from Sewer Fund.					
01430	320	COMMUNICATION	2,320.81	1,508.47	2,704.26	1,702.00	2,100.00
		For mobile phones.					
01430	374	FUEL/GASOLINE/DIESEL	15,508.75	21,087.25	20,027.27	19,174.00	21,000.00
		Diesel fuel and gasoline for Public Works vehicles.					
01430	450	CONTRACT SERV - MOWING	0.00	7,660.00	16,090.00	13,010.00	13,250.00
		Mowing of basins through Landscape Contract.					
01430	460	MEETINGS/CONFERENCES	1,139.15	1,665.57	1,023.40	1,571.00	2,000.00
		Dues					
TOTAL FOR PUB WORKS-HIGHWAY RDS STS:			445,703.23	464,272.77	473,568.07	475,634.00	492,475.00
01432	140	PUBLIC WORKS-SNOW/ICE REMV	11,420.05	1,232.93	744.00	1,180.00	3,000.00
		Snow plowing salaries, this amount subject to fluctuations due to weather conditions. Additional funds allocated from the Liquid Fuels Fund to allow for reduction in this line item.					
01432	161	OASDI	1,906.61	2,101.28	378.50	846.00	2,100.00

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

BUDGET PROJECTION NUMBER: 2014 BUDGET LEVEL: 1		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET	
ACCOUNTS FOR: GENERAL FUND								
01432	163	MEDICARE	446.06	491.47	81.57	525.00	191.00	500.00
Includes Highway Aid Fund's portion of ER taxes.								
01432	220	SNOW/ICE REMOVAL-SUPPLIES	3,010.91	2,481.89	2,645.73	3,000.00	958.00	3,000.00
Includes Highway Aid Fund's portion of ER taxes.								
Expenses for snow removal not charged to the Highway Aid Fund.								
TOTAL FOR PUBLIC WORKS-SNOW/ICE REMV:			16,783.63	6,307.57	3,849.80	8,625.00	3,175.00	8,600.00
01437	<u>PUBLIC WORKS-REPR TOOL&MAC</u>							
01437	151	WAGES- MECHANIC	35,673.44	31,115.19	26,000.70	31,000.00	33,337.00	34,670.00
Portion of mechanic's salary for work on Highway Department vehicles.								
01437	156	HEALTH INS.	25,302.61	27,071.46	26,537.92	27,860.00	28,108.00	27,000.00
Health insurance expense for the fleet mechanic.								
01437	161	OASDI	1,593.62	1,329.88	1,370.86	2,050.00	2,067.00	2,150.00
01437	163	MEDICARE	372.59	311.07	320.67	480.00	408.00	505.00
01437	200	MECHANIC/SHOP SUPPLIES	3,998.87	4,085.29	6,356.94	6,000.00	5,265.00	6,000.00
Supplies for repair of Highway Department vehicles.								
TOTAL FOR PUBLIC WORKS-REPR TOOL&MAC:			66,941.13	63,912.89	60,587.09	67,390.00	69,185.00	70,325.00
01486	<u>INSURANCE</u>							
01486	351	LIABILITY-DVIT	69,067.02	43,948.33	40,627.30	40,000.00	37,830.00	42,000.00
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 \$99,952. RSF = \$40,000.								
01486	354	WORKER'S COMPENSATION	50,467.04	49,767.91	46,736.77	37,380.00	50,195.00	54,210.00
Cost allocated to other funds based on payroll. Use of \$60,000 of RSF credits in 2014. Remaining RSF credits is \$63,850.								
TOTAL FOR INSURANCE:			119,534.06	93,716.24	87,364.07	77,380.00	88,025.00	96,210.00
01487	<u>EMPLOYEE BENEFITS</u>							
01487	157	HEALTH CONTINGENCY	10,936.88	11,659.37	17,914.25	13,000.00	18,132.00	19,050.00
Health club memberships, fitness, and sick leave bonus for non-uniform employees, also, includes flu shots.								
01487	161	OASDI	478.94	499.67	740.90	520.00	741.00	775.00

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

BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1

**ACCOUNTS FOR:
GENERAL FUND**

		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
01487 162	UNEMPLOYMENT COMPENSATION	258.45	366.36	699.68	1,000.00	613.00	1,000.00
	Social Security deductions for sick leave bonuses (.062). Since 1995, the township has self-funded this liability.						
01487 163	MEDICARE	112.02	116.87	173.28	125.00	173.00	180.00
	Medicare tax deductions for sick leave bonuses (.0145)						
	11,786.29						
	TOTAL FOR EMPLOYEE BENEFITS:		12,642.27	19,528.11	14,645.00	19,659.00	21,005.00
01492	<u>INTERFUND OPERATING TRANS</u>						
01492 050	TRANS TO RECREATION FUND	341,040.00	255,000.00	317,421.00	352,588.00	338,182.00	364,980.00
	Fund transfer to balance the Recreation Fund.						
01492 200	TRANSFER TO SINKING FUND	0.00	74,845.00	0.00	19,633.00	59,660.00	50,785.00
	Transfer required in 2013 for debt service obligation.						
01492 300	TRANS TO CAPITAL RESERVE	0.00	1,955,934.00	238,867.00	161,088.00	1,405,482.00	283,821.00
	Transfer of unencumbered funds for capital in accordance with surplus policy.						
01492 600	TRANS TO POLICE PENSION F	559,063.00	557,393.00	569,802.00	569,924.00	569,924.00	563,386.00
	The Minimum Municipal Obligation for the Police Pension Fund. MMO is \$676,797 with Optional Act 44 Relief = \$569,924 (defer 25% of Amortization Requirement). Full MMO funding may occur at the discretion of the Board.						
01492 610	TRANSFER TO OPEB PENSION FUND	0.00	0.00	0.00	0.00	0.00	160,000.00
	OPEB funding for health care for retired police.						
01492 650	TRANS TO NON-UNIF PENSION	253,129.00	244,165.00	239,441.00	231,958.00	231,958.00	186,797.00
	Minimum Municipal Obligation for Non-Uniformed employees. MMO is \$259,175 With Optional Act 44 Relief = \$231,958 (defer 25% of Amortization Requirement). Full MMO funding may occur at the discretion of the Board.						
01492 920	TRANSFER TO INDUSTRIAL COMPACT	0.00	0.00	3,000.00	0.00	0.00	0.00
	No Township's contribution required in 2014 for the Industrial Compact.						
	1,153,232.00						
	TOTAL FOR INTERFUND OPERATING TRANS:		3,087,337.00	1,368,531.00	1,335,191.00	2,605,206.00	1,609,769.00
	TOTAL EXPENSES FOR FUND	5,621,914.99	7,583,265.24	5,931,939.70	6,058,840.00	7,307,853.00	6,483,620.00

LOWER GWYNEDD TOWNSHIP
NEXT YEAR/CURRENT YEAR BUDGET REPORT

BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
GRAND TOTALS FOR FUND	100,431.57	1,796,372.33	-420,463.77	5,000.00	0.00	0.00

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

**BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1**

**ACCOUNTS FOR:
STREET LIGHT FUND**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
02301 <u>REAL ESTATE TAXES</u>						
02301 100 CURRENT REAL ESTATE TAXES	-15,521.32	-15,647.34	-16,673.06	-16,587.00	-16,544.00	-16,631.00
Tax on properties and 13 street light districts.						
TOTAL FOR REAL ESTATE TAXES:	-15,521.32	-15,647.34	-16,673.06	-16,587.00	-16,544.00	-16,631.00
02341 <u>INTEREST EARNINGS</u>						
02341 000 INTEREST EARNINGS	-15.62	-7.12	-6.79	-3.00	-5.00	-5.00
TOTAL FOR INTEREST EARNINGS:	-15.62	-7.12	-6.79	-3.00	-5.00	-5.00
TOTAL REVENUES FOR FUND	-15,536.94	-15,654.46	-16,679.85	-16,590.00	-16,549.00	-16,636.00
02401 <u>GEN GOVT-EXECUTIVE</u>						
02401 140 ADMINISTRATIVE FEES	0.00	75.00	88.50	100.00	77.00	77.00
Real estate tax data from Data Flow.						
TOTAL FOR GEN GOVT-EXECUTIVE:	0.00	75.00	88.50	100.00	77.00	77.00
02434 <u>PUBLIC WORKS-STREET LIGHTING</u>						
02434 371 R/M PEN AMBLER DISTRICT	2,149.52	1,896.32	1,960.66	1,968.00	1,770.00	1,879.00
Seventeen (17) street lights for PECO #36350-01802. 138 properties in district.						
02434 372 R/M PENLLYN DISTRICT	2,464.91	2,100.34	2,085.13	2,093.00	1,882.00	1,997.00
Eighteen (18) street lights for PECO #442537-00308. 146 properties in district.						
02434 373 R/M TREWELLYN ESTATE DISTRICT	989.15	745.74	762.45	767.00	675.00	722.00
Seven (7) street lights for PECO #48638-02007. 72 properties in district.						
02434 374 R/M WOODDED POND DISTRICT	128.09	134.40	121.86	123.00	110.00	116.00
One (1) street light for PECO #17715-00901. 32 properties in district.						
02434 375 R/M FOXFIELD RESERVE DISTRICT	497.26	505.58	447.79	450.00	405.00	431.00
Four (4) street lights for PECO #23909-00509. 20 properties in district.						
02434 376 R/M POLO CLUB DISTRICT	427.75	590.30	566.82	573.00	487.00	500.00
Eight (8) street lights for PECO #73380-01603. 38 properties in district.						
02434 377 R/M BETHLEHEM DISTRICT	2,899.87	3,077.02	1,884.97	1,897.00	1,673.00	1,757.00

**LOWER GWYNEDD TOWNSHIP
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BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1

**ACCOUNTS FOR:
STREET LIGHT FUND**

		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
02434	378	R/M CEDAR HILL EST DISTRICT 637.72	802.69	606.95	610.00	541.00	578.00
02434	379	Five (5) street lights for PECO #85791-01209. 41 properties in district. R/M GWYNEDD RESERVE DISTRICT 127.82	125.04	132.55	123.00	109.00	116.00
02434	380	One (1) street light for PECO #82698-01102. 18 properties in district. R/M GWYNN CREST DISTRICT 379.29	374.02	364.28	366.00	325.00	347.00
02434	381	Three (3) street lights for PECO #82709-00903. 15 properties in district. R/M WALNUT FARMS DISTRICT 434.31	457.65	410.83	414.00	363.00	385.00
02434	382	Three (3) street lights for PECO #64166-01005. 9 properties in district. R/M GWYNN OAKS DISTRICT 127.85	104.16	121.84	123.00	83.00	116.00
02434	383	One (1) street light for PECO #39417-00906. 14 properties in district. R/M WISTER WOOD DISTRICT 0.00	79.50	66.91	391.00	70.00	76.00
02434	720	Three (3) street lights for PECO #23974-01502. 16 properties in district. CAPITAL IMPROVEMENTS 110.25	0.00	4,376.00	1,978.00	1,100.00	1,803.00
		Capital improvements and catastrophic repairs. TOTAL FOR PUBLIC WORKS-STREET LIGHTNG: 11,373.79	10,992.76	13,909.04	11,876.00	9,593.00	10,823.00
02492	010	INTERFUND OPERATING TRANS 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: UNENCUMBERED RESERVE 0.00	0.00	0.00	2,000.00	2,000.00	2,000.00
02493	000	UNENCUMBERED RESERVE TOTAL FOR UNENCUMBERED RESERVE: 13,373.79	13,067.76	15,997.54	16,590.00	16,549.00	16,636.00
		TOTAL EXPENSES FOR FUND					
		GRAND TOTALS FOR FUND	-2,163.15	-682.31	0.00	0.00	0.00

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

BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1

**ACCOUNTS FOR:
FIRE PROTECTION FUND**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
03301 REAL ESTATE TAXES						
03301 100 CURRENT REAL ESTATE TAXES	-191,606.42	-194,480.08	-192,990.24	-192,970.00	-190,429.00	-191,757.00
Based on .146 of a mill at current valuation.						
03301 600 INTERIM REAL ESTATE TAXES	-2,125.09	-524.80	-10.78	-131.00	-318.00	-100.00
Interim real estate fire tax						
TOTAL FOR REAL ESTATE TAXES:	-193,731.51	-195,004.88	-193,001.02	-193,101.00	-190,747.00	-191,857.00
03341 INTEREST EARNINGS						
03341 000 INTEREST EARNINGS	-19.01	-12.42	-8.11	-6.00	-7.00	-8.00
TOTAL FOR INTEREST EARNINGS:	-19.01	-12.42	-8.11	-6.00	-7.00	-8.00
TOTAL REVENUES FOR FUND	-193,750.52	-195,017.30	-193,009.13	-193,107.00	-190,754.00	-191,865.00
03480 INTERGOVERNMENTAL EXPENSE						
03480 351 LIABILITY INS. - WISSAHICKON	0.00	827.25	945.75	1,022.00	1,347.00	1,455.00
To Ambler Borough for portion of Wissahickon Fire Company's Fire Truck Insurance.						
03480 354 WRKS' COMP INS. - WISSAHICKON	10,224.00	6,853.50	5,529.00	5,972.00	5,588.00	8,035.00
To Ambler Borough for portion of Wissahickon Fire Company's Workers Comp Insurance.						
03480 355 WRKS COMP INS.-N.PENN	0.00	0.00	0.00	8,500.00	6,260.00	9,615.00
To North Wales Borough for portion of North Penn Fire Company's Workers Comp Insurance.						
03480 900 N PENN VOL FIRE CO	57,836.70	61,376.21	57,415.43	48,832.00	50,366.00	47,344.00
30% of revenues generated from the Fire Tax.						
03480 910 WISSAHICKON VOL FIRE CO	124,728.30	123,935.40	127,494.57	126,781.00	125,193.00	123,416.00
70% of revenues generated from the Fire Tax less insurance.						
TOTAL FOR INTERGOVERNMENTAL EXPENSE:	192,789.00	192,992.36	191,384.75	191,107.00	188,754.00	189,865.00
03492 INTERFUND OPERATING TRANS						
03492 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	194,789.00	194,992.36	193,384.75	193,107.00	190,754.00	191,865.00

LOWER GWYNEDD TOWNSHIP
NEXT YEAR/CURRENT YEAR BUDGET REPORT

BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1

GRAND TOTALS FOR FUND

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
	1,038.48	-24.94	375.62	0.00	0.00	0.00

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

BUDGET PROJECTION NUMBER: 2014 BUDGET LEVEL: 1	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
ACCOUNTS FOR: FIRE HYDRANT FUND						
04301 REAL ESTATE TAXES						
04301 100 CURRENT REAL ESTATE TAXES	-43,141.97	-43,790.36	-39,504.85	-39,446.00	-38,983.00	-39,186.00
04301 600 INTERIM REAL ESTATE TAXES	-480.37	-118.71	-2.48	-50.00	-65.00	-60.00
TOTAL FOR REAL ESTATE TAXES:	-43,622.34	-43,909.07	-39,507.33	-39,496.00	-39,048.00	-39,246.00
04341 INTEREST EARNINGS						
04341 000 INTEREST EARNINGS	-353.11	-637.82	-587.56	-420.00	-325.00	-300.00
TOTAL FOR INTEREST EARNINGS:	-353.11	-637.82	-587.56	-420.00	-325.00	-300.00
04399 CARRY FORWARD PRIOR YEAR						
04399 000 CARRY FORWARD	0.00	0.00	0.00	-2,150.00	-2,420.00	-2,602.00
TOTAL FOR CARRY FORWARD PRIOR YEAR:	0.00	0.00	0.00	-2,150.00	-2,420.00	-2,602.00
TOTAL REVENUES FOR FUND	-43,975.45	-44,546.89	-40,094.89	-42,066.00	-41,793.00	-42,148.00
04401 GEN GOVT-EXECUTIVE						
04401 140 ADMINISTRATIVE FEES	0.00	75.00	88.50	100.00	77.00	75.00
TOTAL FOR GEN GOVT-EXECUTIVE:	0.00	75.00	88.50	100.00	77.00	75.00
04411 GEN GOVT-FIRE						
04411 360 RENTAL HYDRANT SERVICE	38,665.70	38,965.70	39,465.70	39,966.00	39,716.00	40,073.00
Hydrant rentals with North Wales Water Authority and Ambler Water Company. No increase in 2014 rates from North Wales Water Authority or Ambler Borough. NWWA represents 88% of the hydrant rentals. Increase represents new hydrants added by NWWA.						
TOTAL FOR GEN GOVT-FIRE:	38,665.70	38,965.70	39,465.70	39,966.00	39,716.00	40,073.00
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	40,665.70	41,040.70	41,554.20	42,066.00	41,793.00	42,148.00
GRAND TOTALS FOR FUND	-3,309.75	-3,506.19	1,459.31	0.00	0.00	0.00

**LOWER GWYNEDD TOWNSHIP
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**BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1**

**ACCOUNTS FOR:
RECREATION FUND**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
<u>05301</u> REAL ESTATE TAXES						
05301 100 CURRENT REAL ESTATE TAXES	-68,242.97	-69,266.42	-72,703.36	-72,923.00	-72,500.00	-72,757.00
	Based on 0.055 real estate tax for recreation purposes.					
05301 600 INTERIM REAL ESTATE TAXES	-756.88	-186.99	-3.92	-200.00	-130.00	-130.00
	Reflects past years experience and anticipated Real Estate Market experience.					
TOTAL FOR REAL ESTATE TAXES:	-68,999.85	-69,453.41	-72,707.28	-73,123.00	-72,630.00	-72,887.00
<u>05341</u> INTEREST EARNINGS						
05341 000 INTEREST EARNING	-63.86	-22.41	-11.99	-15.00	-10.00	-10.00
	Stays constant from 2013 to 2014.					
TOTAL FOR INTEREST EARNINGS:	-63.86	-22.41	-11.99	-15.00	-10.00	-10.00
<u>05358</u> LOCAL GOVT REIMBURSEMENT						
05358 010 DVIT SAFETY GRANT	0.00	0.00	-1,790.50	0.00	0.00	0.00
TOTAL FOR LOCAL GOVT REIMBURSEMENT:	0.00	0.00	-1,790.50	0.00	0.00	0.00
<u>05361</u> DEPT EARNINGS-GEN GOVT						
05361 360 RECREATION IMPACT FEE	0.00	0.00	-2,000.00	-3,000.00	-7,543.00	-7,000.00
	Limited development proposed; \$500 per new res./ \$500 per 1000 sf Comm/Inst/Industrial. In 2014: Foulkeways, Nidus, Bergey Ford and Pappas.					
TOTAL FOR DEPT EARNINGS-GEN GOVT:	0.00	0.00	-2,000.00	-3,000.00	-7,543.00	-7,000.00
<u>05367</u> CULTURE-RECREATION						
05367 300 PARK RESERVATIONS	-13,025.00	-13,897.50	-13,554.50	-13,000.00	-13,000.00	-13,000.00
	Germantown Academy \$6,300 for Spring Baseball.					
05367 400 PROGRAM FEES	-18,744.00	-20,019.00	-8,862.00	-12,500.00	-7,500.00	-7,500.00
	Fees paid by program recipients.					
05367 410 COUNTRIE PICNIC	-2,487.00	-647.00	-1,983.00	-2,500.00	-1,993.00	-2,500.00
	Earnings from Countrie Picnic sales.					
05367 500 CONTRIBUTIONS	-1,600.00	0.00	-1,200.00	-3,000.00	-1,200.00	-1,500.00
	Searching for new main sponsor in 2014, possible solicitation of industries.					
05367 800 SUMMER CAMP FEES	-69,735.00	-69,201.84	-55,697.00	-60,000.00	-48,730.00	-50,000.00
	3% camp fee increase in 2014.					

**LOWER GWYNEDD TOWNSHIP
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BUDGET PROJECTION NUMBER: 2014 BUDGET LEVEL: 1	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
ACCOUNTS FOR: RECREATION FUND						
05367 900 TICKET SALE COMMISSION	-822.70	-4,583.85	-668.95	-1,000.00	-650.00	-700.00
Commission from sale of discount amusement park tickets.						
TOTAL FOR CULTURE-RECREATION:	-106,413.70	-108,349.19	-81,965.45	-92,000.00	-73,073.00	-75,200.00
<u>05387 CONTRIBUTION</u>						
05387 100 FRIENDS OF PARKS & TRAILS	0.00	0.00	0.00	-1,000.00	-93.00	-100.00
TOTAL FOR CONTRIBUTION:	0.00	0.00	0.00	-1,000.00	-93.00	-100.00
<u>05392 INTERFUND OPERTING TRANS</u>						
05392 010 TRANS FROM GENERAL FUND	-341,040.00	-255,000.00	-317,421.00	-352,588.00	-338,182.00	-364,980.00
A transfer for the General Fund to the Recreation Fund is required.						
TOTAL FOR INTERFUND OPERTING TRANS:	-341,040.00	-255,000.00	-317,421.00	-352,588.00	-338,182.00	-364,980.00
TOTAL REVENUES FOR FUND	-516,517.41	-432,825.01	-475,896.22	-521,726.00	-491,531.00	-520,177.00
<u>05437 REPAIR TOOLS & MACHINERY</u>						
05437 370 REPAIR TOOLS & MACHINERY	3,395.12	7,443.58	3,749.55	4,000.00	7,000.00	6,000.00
Truck #12, Truck #15, Gator, Trail Groomer, mowers, equipment, etc.						
05437 374 FUEL/ GASOLINE/ DIESEL	2,774.58	3,811.13	3,839.66	4,000.00	4,500.00	4,500.00
TOTAL FOR REPAIR TOOLS & MACHINERY:	6,169.70	11,254.71	7,589.21	8,000.00	11,500.00	10,500.00
<u>05451 CULTURE-RECREATION ADMIN</u>						
05451 120 RECREATION ADMIN.-SALARY	50,230.14	53,884.64	55,045.97	58,000.00	58,000.00	60,340.00
Recreation Director Salary along with summer intern.						
05451 153 DISABILITY & LIFE INS.	1,416.66	1,448.94	1,488.96	1,527.00	1,527.00	1,570.00
Life, AD & D, STD and LTD with Standard Insurance Co. Rate						
guaranteed until December 1, 2015.						
05451 156 MEDICAL INSURANCE	20,037.18	21,430.60	21,036.40	22,091.00	22,091.00	21,367.00
A 9.06% increase will be reduced with use of \$160,00 RSF (Rate						
Stabilization Fund).						
05451 161 OASDI	3,210.80	3,422.80	3,515.93	3,596.00	3,596.00	3,800.00
05451 163 MEDICARE	751.22	800.54	820.79	812.00	812.00	850.00
05451 164 DEFERRED COMPENSATION	1,495.65	1,540.52	1,586.74	1,620.00	1,620.00	1,700.00
3% of Recreation Director salary. Recreation Director is not in Defined						
Benefit Plan.						
05451 200 OFFICE SUPPLIES	262.19	355.34	272.32	300.00	300.00	300.00

**LOWER GWYNEDD TOWNSHIP
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BUDGET PROJECTION NUMBER: 2014 BUDGET LEVEL: 1	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
ACCOUNTS FOR: RECREATION FUND						
05451 220	128.58	18.35	0.00	150.00	150.00	150.00
Office supplies used for Recreation Department. OPERATING SUPPLIES						
05451 330	589.27	254.66	460.78	500.00	750.00	750.00
Supplies necessary for daily operation of Recreation Department. TRAVEL						
05451 340	13,036.30	1,207.57	3,412.50	900.00	1,200.00	1,400.00
Mileage for Recreation Director. In 2014 PRPS Conference in Hershey, PA and AAHPERD Conference in St. Louis, MO. ADVERTISING & PRINTING						
05451 420	480.00	235.00	120.00	300.00	120.00	250.00
Use of Hometown Press for newsletter started in 2011; 2014 P & R to pay 25% of postage cost only. DUES, SUB & MEMBERSHIPS						
05451 460	1,533.63	872.23	1,395.45	1,500.00	1,697.00	2,200.00
Membership of Township and Recreation Director in professional organization for 2014. MEETINGS/CONFERENCES						
05451 740	0.00	233.57	86.94	150.00	0.00	150.00
PRPS (PA Recreation & Parks Society), AAHPERD (American Alliance for Health Physical Education, Recreation and Dance) EQUIPMENT & FACILITIES						
TOTAL FOR CULTURE-RECREATION ADMIN:	93,171.62	85,704.76	89,242.78	91,446.00	91,863.00	94,827.00
<u>SUMMER CAMP</u>						
05452 141	32,644.96	38,440.85	33,056.91	40,000.00	27,434.00	30,000.00
WAGES-SUMMER PROGRAM Employees for summer camp directly correlated to camp enrollment.						
05452 161	2,023.97	2,383.47	2,043.00	2,480.00	1,701.00	1,860.00
05452 163	473.38	557.44	479.36	560.00	398.00	400.00
05452 213	3,558.00	2,130.00	3,447.30	3,000.00	2,098.00	3,000.00
FIELD TRIPS						
05452 221	3,593.53	2,645.85	1,550.56	2,000.00	1,163.00	2,000.00
Field trip, concentrated on localized trips for 2014. SUPPLIES-SUMMER CAMP						
05452 301	15,610.00	12,778.80	10,858.47	13,000.00	9,183.00	10,000.00
T-Shirts, arts & crafts, first-aid supplies, board games, etc. OTHER CHARGES-SUMMER						
05452 380	2,600.00	1,800.00	910.00	1,000.00	1,460.00	1,500.00
School facilities, WSD pool and background checks. RENTAL - BUSES						
TOTAL FOR SUMMER CAMP:	60,503.84	60,736.41	52,345.60	62,040.00	43,437.00	48,760.00
05453	<u>RECREATION EVENTS</u>					

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

BUDGET PROJECTION NUMBER: 2014		2010	2011	2012	2013	CURRENT YEAR	2014
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
ACCOUNTS FOR: RECREATION FUND							
05453	141	CONTRACTED SERVICES CTY P Contracted services for Countrie Picnic (DJ, amusements and paid contractors)	4,598.43	1,081.40	5,045.20	4,000.00	6,500.00
05453	247	OPERATING SUPPL-COUNTRIE Most supplies were on-hand from previous events.	1,734.65	909.06	1,285.80	1,500.00	2,000.00
05453	300	EVENTS/ACTIVITIES Five summer concerts in 2014 (July through August) and Easter Egg Hunt.	5,542.91	3,650.00	2,697.23	3,276.00	4,000.00
TOTAL FOR RECREATION EVENTS:			11,875.99	5,640.46	9,028.23	8,776.00	12,500.00
PARKS							
05454	140	WAGES - PARK ATTENDANTS Wages for Park Attendants. New line item for 2013.	0.00	0.00	0.00	11,000.00	12,000.00
05454	141	WAGES-MAINTENANCE 2013 one seasonal employee for 16 weeks (May through August). One flex employee for 9 months.	114,397.64	127,825.44	144,697.99	128,000.00	142,500.00
05454	153	DISABILITY & LIFE INS. Life, AD& D, STD and LTD with Standard Insurance Co. Rate guaranteed until December 1, 2015.	2,543.49	2,664.52	2,727.12	2,780.00	2,860.00
05454	156	MEDICAL INSURANCE A 9.06% increase will be reduced with the use of \$160,000 of Rate Stabilization Fund for year 2014.	50,605.15	54,142.91	53,075.85	55,719.00	53,901.00
05454	161	OASDI	7,098.54	7,932.60	8,981.67	8,618.00	9,579.00
05454	163	MEDICARE	1,660.16	1,855.17	2,100.63	1,946.00	2,170.00
05454	220	OPERATING SUPPLIES Equipment, tools, cleaning supplies, trash bags, etc. for park building.	1,572.35	1,284.03	1,269.52	2,000.00	2,000.00
05454	221	ATHLETIC FIELD MAINTENANCE Fertilizer, herbicide, grass seed, etc.	6,808.90	6,146.52	4,422.57	7,000.00	7,500.00
05454	238	CLOTHING & UNIFORMS Uniforms for full-time & seasonal employees (\$250 annually for full-time employees).	715.93	790.00	849.87	1,200.00	1,200.00
05454	300	TRAVEL	63.00	0.00	5.20	0.00	100.00
05454	320	COMMUNICATION	2,845.40	2,445.20	2,990.86	3,100.00	3,200.00

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

BUDGET PROJECTION NUMBER: 2014 BUDGET LEVEL: 1		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
ACCOUNTS FOR: RECREATION FUND							
05454	361	UTILITIES	15,780.51	14,360.69	12,944.21	13,000.00	14,000.00
New Verizon Account for cell phones in 2012.							
Electric and water at park facilities. Constellation Energy program extended to 2015.							
05454	372	REPAIRS & MAINT. PARKS	9,921.49	11,530.62	5,693.16	15,000.00	7,500.00
Tree removal to open space in 2014. Name & address signs for parks.							
05454	373	PARK BUILDING MAINTENANCE	1,912.16	2,267.78	3,831.49	7,000.00	4,300.00
Sprinkler, HVAC, equipment, alarm inspections & maintenance.							
05454	380	RENTALS - EQUIPMENT	4,367.60	4,915.29	4,815.34	5,000.00	5,000.00
Parks port-a-potty, stump grinder rental, other equipment rental as needed.							
05454	420	DUES & MEMBERSHIPS	290.00	505.00	625.00	120.00	300.00
ISA; P & R Memberships.							
05454	450	CONTRACTED SERVICES	46,030.00	33,150.00	44,726.25	40,000.00	43,000.00
Three year contract (2012, 2013 and 2014). Re-bid needed in 2014.							
05454	460	CONFERENCE, TRAINING	305.00	724.79	949.45	1,703.00	2,000.00
Training, Montco picnic, conferences for parks personnel.							
05454	720	CAPITAL REPAIRS & IMPROVEMENT	6,831.23	6,763.38	4,793.73	5,000.00	9,000.00
Repairs to fields, buildings, fencing, trails, parking lots, etc., in parks.							
TOTAL FOR PARKS:							
05456	210	YOUTH PROGRAMS	0.00	0.00	0.00	100.00	100.00
Supplies necessary to run Youth Programs.							
05456	450	CONTRACTED SERVICES	8,477.50	5,216.50	3,052.00	3,000.00	4,000.00
Costs of instructors for sports mini-camps, preschool programs, nature camp, etc.							
TOTAL FOR YOUTH PROGRAMS:							
05459	210	ADULT PROGRAMS	3,359.50	13,842.87	2,242.25	5,500.00	5,500.00
Supplies - EVENT TICKETS							
Costs of tickets for bus trips such as baseball games, Broadway shows including bus rentals and flower show.							
05459	213	EQUIPMENT - PROGRAMS	0.00	0.00	0.00	150.00	150.00

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

BUDGET PROJECTION NUMBER: 2014 BUDGET LEVEL: 1	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
ACCOUNTS FOR: RECREATION FUND						
05459 450 CONTRACTED SERVICES	3,172.80	1,411.20	676.80	2,000.00	1,500.00	2,000.00
Fees paid to instructors for crafts, line-dancing and other programs.						
TOTAL FOR ADULT PROGRAMS:	6,532.30	15,254.07	2,919.05	7,650.00	7,150.00	7,650.00
05486 INSURANCE						
05486 351 LIABILITY INS. CONTRIB.	5,465.74	3,477.92	3,482.34	4,000.00	3,000.00	3,500.00
05486 354 WORKER'S COMPENSATION	7,801.77	9,892.74	10,510.27	10,000.00	10,000.00	11,000.00
TOTAL FOR INSURANCE:	13,267.51	13,370.66	13,992.61	14,000.00	13,000.00	14,500.00
05487 EMPLOYEE BENEFIT						
05487 157 HEALTH CONTINGENCY	1,604.60	1,519.80	2,200.00	2,340.00	2,340.00	3,000.00
Sick leave bonus, YMCA Membership, drug testing and flu shots.						
05487 161 OASDI	58.44	80.60	136.40	145.00	145.00	186.00
05487 163 MEDICARE	13.67	18.85	31.90	34.00	34.00	44.00
TOTAL FOR EMPLOYEE BENEFIT:	1,676.71	1,619.25	2,368.30	2,519.00	2,519.00	3,230.00
05492 INTERFUND OPERATING TRANS						
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	477,423.72	480,100.76	482,037.69	521,726.00	491,531.00	520,177.00
GRAND TOTALS FOR FUND	-39,093.69	47,275.75	6,141.47	0.00	0.00	0.00

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

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
BUDGET PROJECTION NUMBER: 2014						
BUDGET LEVEL: 1						
ACCOUNTS FOR:						
SEWER FUND						
08341 INTEREST EARNINGS						
08341 000 INTEREST EARNINGS	-13,909.77	-13,545.57	-9,672.93	-9,000.00	-5,140.00	-5,200.00
TOTAL FOR INTEREST EARNINGS:	-13,909.77	-13,545.57	-9,672.93	-9,000.00	-5,140.00	-5,200.00
<u>08361 DEPT EARNINGS-GEN GOVT</u>						
08361 450 GIS PARCEL INTEGRATION FEE	0.00	0.00	0.00	0.00	-300.00	-1,000.00
Fee to add new parcels to the GIS system.						
TOTAL FOR DEPT EARNINGS-GEN GOVT:	0.00	0.00	0.00	0.00	-300.00	-1,000.00
08364 DEPT EARNINGS-SANITATION						
08364 110 SEWER CONNECTION PERMITS	-5,550.00	-1,250.00	-1,500.00	-1,500.00	-1,750.00	-1,500.00
Contingent on EDUs.						
08364 112 SEWER CERTIFICATION	-5,450.00	-6,075.00	-7,200.00	-5,700.00	-8,500.00	-9,000.00
08364 120 SEWER USE CHARGE	-2,521,275.48	-2,788,193.11	-2,529,143.64	-2,551,539.00	-2,510,723.00	-2,510,723.00
\$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).						
08364 130 BY-PASS METER CHARGES	-3,456.00	-760.00	-3,444.50	-300.00	-3,937.00	-3,643.00
Sale of by-pass meter (\$61), a one-time inspection fee (\$50) and an						
annual charge (\$25).						
TOTAL FOR DEPT EARNINGS-SANITATION:	-2,535,731.48	-2,796,278.11	-2,541,288.14	-2,559,039.00	-2,524,910.00	-2,524,866.00
08399 CARRY FORWARD PRIOR YEARS						
08399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	-57,103.00	-21,274.00	0.00
TOTAL FOR CARRY FORWARD PRIOR YEARS:	0.00	0.00	0.00	-57,103.00	-21,274.00	0.00
TOTAL REVENUES FOR FUND	-2,549,641.25	-2,809,823.68	-2,550,961.07	-2,625,142.00	-2,551,624.00	-2,531,066.00
<u>08402 GEN GOVT-FINANCIAL ADMIN</u>						
08402 310 PROFESSIONAL SERVICES	7,697.81	1,777.24	7,415.84	3,600.00	9,848.00	9,900.00
Legal and engineering costs						
TOTAL FOR GEN GOVT-FINANCIAL ADMIN:	7,697.81	1,777.24	7,415.84	3,600.00	9,848.00	9,900.00
<u>08409 GEN GOVT-BUILDINGS & PLANT</u>						
08409 383 RENTAL OF BUILDING	93,645.00	95,518.00	97,428.00	100,350.00	100,350.00	103,360.00
Sewer Department's use of Township building, reflects a 3% increase						
for 2014 [cross reference 01.342.210].						

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

**BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1**

**ACCOUNTS FOR:
SEWER FUND**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
TOTAL FOR GEN GOVT-BUILDINGS & PLANT:	93,645.00	95,518.00	97,428.00	100,350.00	100,350.00	103,360.00
08429 <u>PUBLIC WORKS-WASTEWTR COLL</u>						
08429 140 SALARIES & WAGES	394,455.73	396,386.12	359,259.09	365,000.00	345,000.00	365,000.00
08429 151 WAGES- VEHICLE MECHANIC	13,683.12	14,841.91	18,642.97	18,000.00	16,250.00	18,000.00
08429 161 OASDI	25,865.68	27,294.45	24,151.09	23,750.00	22,400.00	23,750.00
08429 163 MEDICARE	6,049.80	6,383.98	5,648.02	5,560.00	5,240.00	5,556.00
08429 200 OFFICE SUPPLIES	7,444.79	6,126.82	6,564.78	6,400.00	6,700.00	6,900.00
08429 220 OPERATING SUPPLIES	47,382.27	52,502.44	55,554.18	56,000.00	45,500.00	53,500.00
Chemicals, cleaning agents, degreaser, equipment rentals for maintenance of pump stations and system						
08429 238 UNIFORMS	1,906.01	2,345.91	1,647.16	2,300.00	2,350.00	2,500.00
Jackets, jeans, shirts and boots						
08429 300 AMBLER WASTEWATER TREATMT	845,300.00	777,815.64	743,781.92	717,103.00	717,103.00	673,084.00
Based on a variable rate for the Ambler Waste Water Treatment Plant's operating costs for 2014.						
08429 311 ACCOUNTING	13,355.04	13,798.70	14,252.14	15,500.00	14,300.00	15,310.00
40% of total audit costs (\$7,000); Munis support and relicensing (\$6,500); 20% of Paychex charges (\$1,610); and bank wire fees (\$200).						
08429 312 MANAGEMENT SERVICES	66,249.30	67,953.40	65,673.54	67,315.00	52,214.00	54,300.00
Share of staff salaries and ER taxes.						
08429 320 COMMUNICATIONS	6,449.16	5,575.94	5,989.11	6,500.00	5,850.00	6,500.00
Cell phones, telephone lines for pumping stations and Sewer Department's share of telephone charges.						
08429 350 INSURANCE	25,495.84	16,460.35	14,582.31	15,300.00	14,982.00	16,635.00
Portion of liability and vehicle insurance costs charged to the Sewer Fund. Use of Rate Stabilization Fund in 2014.						
08429 360 PUBLIC UTILITY SERVICES	24,207.84	20,854.52	18,744.48	21,500.00	20,150.00	21,150.00
Electricity and water charges.						
08429 371 REPAIR/MAINT PUMPING STATIONS	27,348.34	35,775.68	43,803.30	36,000.00	16,800.00	36,000.00
Parts and repairs of pumping stations						
08429 372 REP/MNT MANHOLES & LINES	12,252.59	12,711.61	16,949.67	14,500.00	27,500.00	22,500.00
08429 373 REP/MNT VEHICLES, EQUIPMENT	22,445.79	26,329.30	15,462.53	25,000.00	18,500.00	21,000.00

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

**BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1**

**ACCOUNTS FOR:
SEWER FUND**

		2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
08429 374	FUEL/ GASOLINE/ DIESEL	15,769.72	21,341.68	21,399.06	22,000.00	20,500.00	23,000.00
08429 450	CONTRACTED SERV-GIS	-0.50	4,199.40	495.00	4,000.00	600.00	4,000.00
	Gilmore Assoc. will update existing and future sewer lines for the						
	Geographic Information System (GIS).						
08429 730	TREATMENT PLANT CAPITAL PROJEC	305,596.42	220,614.75	602,584.83	693,592.00	693,592.00	282,360.00
	Fixed rate of 36.2% for the capital cost of the Ambler Waste Water						
	Treatment Plant.						
	TOTAL FOR PUBLIC WORKS-WASTEWTR COLL:	1,861,256.94	1,729,312.60	2,035,185.18	2,115,320.00	2,045,531.00	1,651,045.00
08471	DEBT PRINCIPAL						
08471 385	PRINCIPAL LGTMA 2003 ISSUE	0.00	0.00	0.00	115,000.00	115,000.00	120,000.00
	Principal for Guaranteed Sewer Revenue Bond Series of 2003. Final						
	payment in year 2020.						
	TOTAL FOR DEBT PRINCIPAL:	0.00	0.00	0.00	115,000.00	115,000.00	120,000.00
08472	DEBT INTEREST						
08472 385	INTEREST LGTMA 2003 ISSUE	54,490.50	54,412.00	50,260.00	46,960.00	46,960.00	42,360.00
	Interest for Guaranteed Sewer Revenue Bonds Series of 2003, due						
	end of March and end of September.						
	TOTAL FOR DEBT INTEREST:	54,490.50	54,412.00	50,260.00	46,960.00	46,960.00	42,360.00
08486	INSURANCE						
08486 354	WORKER'S COMPENSATN CNTRB	15,552.37	18,127.82	16,811.04	18,400.00	7,390.00	8,130.00
	Function of payroll, Delaware Valley Workers Comp. Trust. Used Rate						
	Stabilization Fund in 2014.						
	TOTAL FOR INSURANCE:	15,552.37	18,127.82	16,811.04	18,400.00	7,390.00	8,130.00
08487	EMPLOYEE BENEFITS						
08487 153	DISABILITY & LIFE INS.	10,912.95	11,104.95	10,170.81	9,520.00	9,480.00	10,046.00
	Life, AD& D, STD and LTD with Standard Insurance Co. Rate						
	guaranteed until December 1, 2015.						
08487 156	HOSPITALIZATION INS.	139,283.00	151,525.08	125,315.69	116,857.00	117,900.00	119,779.00
	Health insurance premium for Sewer Department personnel. A 9.06%						
	increase will be reduced with the use of \$160,000 Rate Stabilization						
	Fund in 2014.						
08487 157	HEALTH CONTINGENCY FUND	3,665.50	4,149.35	3,702.35	4,070.00	4,100.00	4,100.00

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

BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1

**ACCOUNTS FOR:
SEWER FUND**

Unused sick leave bonus, substance abuse testing and health club dues.

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
08487 161 OASDI	219.64	239.79	216.99	240.00	240.00	240.00
08487 163 MEDICARE	51.38	56.08	50.74	56.00	56.00	56.00
TOTAL FOR EMPLOYEE BENEFITS:	154,132.47	167,075.25	139,456.58	130,743.00	131,776.00	134,221.00
08492 <u>INTERFUND OPERATING TRANS</u>						
08492 010 TRANS TO GENERAL FUND	93,140.00	89,242.00	89,145.00	82,670.00	82,670.00	60,075.00
Sewer Fund's pension obligation for 2014 (32.16% of \$186,797).						
08492 090 TRANSFER TO SEWER CAP RES	155,864.00	305,778.00	170,834.00	0.00	0.00	387,531.00
08492 200 TRANSFER TO SINKING FUND	14,648.75	14,494.00	6,073.00	12,099.00	12,099.00	14,444.00
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:	263,652.75	409,514.00	266,052.00	94,769.00	94,769.00	462,050.00
TOTAL EXPENSES FOR FUND	2,450,427.84	2,475,736.91	2,612,608.64	2,625,142.00	2,551,624.00	2,531,066.00
GRAND TOTALS FOR FUND	-99,213.41	-334,086.77	61,647.57	0.00	0.00	0.00

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

BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1

**ACCOUNTS FOR:
SEWER CAPITAL RESERVE**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
09341 INTEREST EARNINGS						
09341 000 INTEREST EARNINGS	-19,274.14	-11,314.49	-9,231.07	-3,000.00	-8,675.00	-9,000.00
TOTAL FOR INTEREST EARNINGS:	-19,274.14	-11,314.49	-9,231.07	-3,000.00	-8,675.00	-9,000.00
09392 TRANSFER FROM						
09392 080 TRANSFER FROM SEWER FUND	-155,864.00	-305,778.00	-170,834.00	0.00	0.00	-387,531.00
TOTAL FOR TRANSFER FROM:	-155,864.00	-305,778.00	-170,834.00	0.00	0.00	-387,531.00
09399 CARRY FORWARD PRIOR YEARS						
09399 000 CARRY FORWARD PRIOR YEARS	0.00	0.00	0.00	-241,370.00	-138,136.00	0.00
TOTAL FOR CARRY FORWARD PRIOR YEARS:	0.00	0.00	0.00	-241,370.00	-138,136.00	0.00
TOTAL REVENUES FOR FUND	-175,138.14	-317,092.49	-180,065.07	-244,370.00	-146,811.00	-396,531.00
09401 GEN GOVT - EXECUTIVE						
09401 740 COMPUTER & SOFTWARE CAP IMPROV	0.00	0.00	-0.10	4,120.00	2,757.00	2,625.00
Computer system upgrades (\$2,625)						
TOTAL FOR GEN GOVT - EXECUTIVE:	0.00	0.00	-0.10	4,120.00	2,757.00	2,625.00
09402 GEN GOVT-FINANCIAL ADMIN						
09402 310 FINANCIAL SERVICES	20.00	216.10	249.00	250.00	249.00	250.00
Bank fees.						
TOTAL FOR GEN GOVT-FINANCIAL ADMIN:	20.00	216.10	249.00	250.00	249.00	250.00
09429 PUBLIC WORKS-WASTEWTR COLL						
09429 740 CAPITAL PURCHASES	0.04	0.00	-0.28	159,500.00	100,000.00	99,500.00
Replace Truck #17 (\$57,500); Heavy Equipment Trailer (\$9,500) and Track Loader (\$32,500).						
TOTAL FOR PUBLIC WORKS-WASTEWTR COLL:	0.04	0.00	-0.28	159,500.00	100,000.00	99,500.00
09439 CONSTRUCTION & REBUILDING						
09439 000 INFRASTRUCTURE REBUILDING	0.16	0.06	-0.29	78,500.00	41,805.00	149,300.00
Infiltration and inflow (I/I) project (\$100,000); CKS Engineers (\$10,000); Replace 23 Manholes (\$19,550); 50% of the paving at 917 Rotelle Drive (\$6,250); and Pump and New Impellers at Open Door Estates (\$13,500).						
TOTAL FOR CONSTRUCTION & REBUILDING:	0.16	0.06	-0.29	78,500.00	41,805.00	149,300.00

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

BUDGET PROJECTION NUMBER: 2014 BUDGET LEVEL: 1	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
ACCOUNTS FOR:						
ACQUISITION OF OPEN SPACE						
16341 INTEREST EARNINGS						
16341 000 INTEREST EARNING	-12,051.99	-4,832.26	-3,221.59	-2,305.00	-2,305.00	-2,500.00
TOTAL FOR INTEREST EARNINGS:	-12,051.99	-4,832.26	-3,221.59	-2,305.00	-2,305.00	-2,500.00
16357 LOCAL GOVERNMENT GRANT						
16357 090 COUNTY GRANT	0.00	-162,061.63	-416,000.00	-446,778.00	-446,778.00	-300,003.00
TOTAL FOR LOCAL GOVERNMENT GRANT:	0.00	-162,061.63	-416,000.00	-446,778.00	-446,778.00	-300,003.00
16399 CARRY FORWARD PRIOR YEAR						
16399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	-895,300.00
TOTAL FOR CARRY FORWARD PRIOR YEAR:	0.00	0.00	0.00	0.00	0.00	-895,300.00
TOTAL REVENUES FOR FUND	-12,051.99	-166,893.89	-419,221.59	-449,083.00	-449,083.00	-1,197,803.00
16402 GEN GOVT-FINANCIAL ADMIN						
16402 310 FINANCIAL SERVICES	15.00	100.27	100.00	150.00	150.00	150.00
TOTAL FOR GEN GOVT-FINANCIAL ADMIN:	15.00	100.27	100.00	150.00	150.00	150.00
16404 GEN GOVT-LAW						
16404 310 LEGAL SERVICES	12,257.69	12,163.80	6,291.74	2,000.00	2,000.00	2,000.00
TOTAL FOR GEN GOVT-LAW:	12,257.69	12,163.80	6,291.74	2,000.00	2,000.00	2,000.00
16408 GEN GOVT-ENGINEER						
16408 310 ENGINEERING SERVICES	10,719.50	2,670.00	824.00	10,000.00	10,000.00	10,000.00
TOTAL FOR GEN GOVT-ENGINEER:	10,719.50	2,670.00	824.00	10,000.00	10,000.00	10,000.00
16454 IMPROVEMENTS TO OPENSACE						
16454 300 PROF SERVICES - PLANNING	0.00	4,500.00	25,522.91	1,000.00	1,000.00	5,000.00
16454 600 CAP. CONSTRUCT	198,220.49	200,318.64	77,286.31	103,500.00	103,500.00	73,334.00
TOTAL FOR IMPROVEMENTS TO OPENSACE:	198,220.49	204,818.64	102,809.22	104,500.00	104,500.00	78,334.00
16492 INTERFUND OPERATING TRANS						

Greenfields-Green Town Initiative: Penllyn Pike Trail Phase 3.
 Penllyn Pike Trail Phase 2 (\$5,000); A portion of Phase 3 work (\$33,334) of a total estimated cost of \$333,337. Phase 3 of Penllyn Pike contingent upon receiving county grant. Tree removal (\$35,000).
 Engineering costs for Open Space project, Penllyn Pike Trail Phases 2 and 3.

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

BUDGET PROJECTION NUMBER: 2014 BUDGET LEVEL: 1	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
ACCOUNTS FOR:						
ACQUISITION OF OPEN SPACE						
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 UNENCUMBERED RESERVE</u>						
16493 000 UNENCUMBERED RESERVE	0.00	0.00	0.00	330,433.00	330,433.00	1,105,319.00
Allow for purchase of land if opportunities arise.						
TOTAL FOR UNENCUMBERED RESERVE:	0.00	0.00	0.00	330,433.00	330,433.00	1,105,319.00
TOTAL EXPENSES FOR FUND	223,212.68	221,752.71	112,024.96	449,083.00	449,083.00	1,197,803.00
GRAND TOTALS FOR FUND	211,160.69	54,858.82	-307,196.63	0.00	0.00	0.00

**LOWER GWYNEDD TOWNSHIP
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**BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1**

**ACCOUNTS FOR:
SINKING FUND**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
<u>20301</u> REAL ESTATE TAXES						
20301 100 CURRENT REAL ESTATE TAXES	-524,949.80	-532,823.26	-528,741.13	-528,685.00	-527,159.00	-528,084.00
	Based on .400 of a mill at current valuation.					
20301 600 INTERIM REAL ESTATE TAXES	-5,822.01	-1,437.94	-29.58	-650.00	-866.00	-100.00
TOTAL FOR REAL ESTATE TAXES:	-530,771.81	-534,261.20	-528,770.71	-529,335.00	-528,025.00	-528,184.00
<u>20341</u> INTEREST EARNINGS						
20341 000 INTEREST EARNING	-1,143.44	-886.86	-328.75	-150.00	-40.00	-40.00
TOTAL FOR INTEREST EARNINGS:	-1,143.44	-886.86	-328.75	-150.00	-40.00	-40.00
<u>20392</u> TRANSFER FROM G.O.B.						
20392 010 TRANSFER FROM GENERAL FD.	0.00	-74,845.00	0.00	-19,633.00	-59,660.00	-50,785.00
20392 080 TRANSFER FROM SEWER FUND	-14,648.75	-14,494.00	-6,073.00	-12,099.00	-12,099.00	-14,444.00
	Amount is based on 10% of debt service for the building expansion of the 15 year bond.					
TOTAL FOR TRANSFER FROM G.O.B.:	-14,648.75	-89,339.00	-6,073.00	-31,732.00	-71,759.00	-65,229.00
<u>20399</u> CARRY FORWARD PRIOR YEAR						
20399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	-45,654.00	-43,576.00	-36,027.00
TOTAL FOR CARRY FORWARD PRIOR YEAR:	0.00	0.00	0.00	-45,654.00	-43,576.00	-36,027.00
TOTAL REVENUES FOR FUND	-546,564.00	-624,487.06	-535,172.46	-606,871.00	-643,400.00	-629,480.00
<u>20471</u> PRINCIPAL, GOB						
20471 018 PRINCIPAL GOB 2002A, DVRFA	46,000.00	51,000.00	436,000.00	453,000.00	453,000.00	471,000.00
	2002A GOB Series (DVRFA), refinanced 1997 issue. Last year of payment is 2014.					
20471 020 PRINCIPAL, GOB 2011	0.00	0.00	0.00	65,000.00	65,000.00	90,000.00
	Last year of payment is 2019.					
TOTAL FOR PRINCIPAL, GOB:	46,000.00	51,000.00	436,000.00	518,000.00	518,000.00	561,000.00
<u>20472</u> INTEREST, GOB						
20472 018 INTEREST GOB 2002A, DVRFA	54,637.66	52,810.54	44,776.69	27,940.00	27,940.00	10,441.00
	Interest on 2002A GOB Series.					
20472 020 INTEREST, GOB 2011	0.00	0.00	60,730.67	55,990.00	55,990.00	54,440.00
	Interest on 2011 GOB Series.					
TOTAL FOR INTEREST, GOB:	54,637.66	52,810.54	105,507.36	83,930.00	83,930.00	64,881.00

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

BUDGET PROJECTION NUMBER: 2014 BUDGET LEVEL: 1	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
ACCOUNTS FOR:						
SINKING FUND						
20475 FISCAL AGENTS FEES						
20475 000 FISCAL AGENTS FEES	9,099.99	6,065.27	5,713.31	4,941.00	4,941.00	3,599.00
TD Bank fee (\$2,000); Wells Fargo fee (\$2,941).						
TOTAL FOR FISCAL AGENTS FEES:	9,099.99	6,065.27	5,713.31	4,941.00	4,941.00	3,599.00
<u>20493 UNENCUMBERED RESERVE</u>						
20493 000 UNENCUMBERED RESERVE	0.00	0.00	0.00	0.00	36,529.00	0.00
TOTAL FOR UNENCUMBERED RESERVE:	0.00	0.00	0.00	0.00	36,529.00	0.00
TOTAL EXPENSES FOR FUND	109,737.65	109,875.81	547,220.67	606,871.00	643,400.00	629,480.00
GRAND TOTALS FOR FUND	-436,826.35	-514,611.25	12,048.21	0.00	0.00	0.00

**LOWER GWYNEDD TOWNSHIP
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BUDGET PROJECTION NUMBER: 2014 BUDGET LEVEL: 1	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
ACCOUNTS FOR:						
CAPITAL RESERVE FUND						
30341 INTEREST EARNINGS						
30341 000 INTEREST EARNINGS	-36,235.44	-26,234.55	-25,988.07	-21,000.00	-24,141.00	-30,000.00
Dependent upon interest rates and amount of idle cash.						
TOTAL FOR INTEREST EARNINGS:	-36,235.44	-26,234.55	-25,988.07	-21,000.00	-24,141.00	-30,000.00
30351 FEDERAL GRANTS						
30351 990 BULLETPROOF VEST GRANT	0.00	0.00	0.00	0.00	-3,006.00	-3,850.00
TOTAL FOR FEDERAL GRANTS:	0.00	0.00	0.00	0.00	-3,006.00	-3,850.00
30387 CONTRIBUTIONS						
30387 100 TREE CONTRIBUTION	0.00	0.00	0.00	0.00	-15,900.00	-5,000.00
TOTAL FOR CONTRIBUTIONS:	0.00	0.00	0.00	0.00	-15,900.00	-5,000.00
30391 FIXED ASSETS PROCEEDS						
30391 000 SALE OF FIXED ASSETS	0.00	-5,280.00	0.00	0.00	-1,950.00	-2,500.00
TOTAL FOR FIXED ASSETS PROCEEDS:	0.00	-5,280.00	0.00	0.00	-1,950.00	-2,500.00
30392 INTERFUND OPERATING TRANS						
30392 010 INTERFUND OPERATING TRANS	0.00	-1,955,934.00	-238,867.00	-161,088.00	-1,393,664.00	-268,801.00
Transfer of funds from the General Fund.						
TOTAL FOR INTERFUND OPERATING TRANS:	0.00	-1,955,934.00	-238,867.00	-161,088.00	-1,393,664.00	-268,801.00
30399 CARRY FORWARD PRIOR YEAR						
30399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	-2,388,696.00	-3,029,845.00	-3,911,946.00
TOTAL FOR CARRY FORWARD PRIOR YEAR:	0.00	0.00	0.00	-2,388,696.00	-3,029,845.00	-3,911,946.00
TOTAL REVENUES FOR FUND	-36,235.44	-1,987,448.55	-264,855.07	-2,570,784.00	-4,468,506.00	-4,222,097.00
30401 GEN GOVT-EXECUTIVE						
30401 310 PROFESSIONAL SERVICES	0.00	0.00	0.00	20,000.00	12,375.00	0.00
2013 Police Staffing Study.						
TOTAL FOR GEN GOVT-EXECUTIVE:	0.00	0.00	0.00	20,000.00	12,375.00	0.00
30402 GEN GOVT-FINANCIAL ADMIN						
30402 310 FINANCIAL SERVICES	0.00	1,780.72	696.48	1,000.00	30.00	1,000.00
TOTAL FOR GEN GOVT-FINANCIAL ADMIN:	0.00	1,780.72	696.48	1,000.00	30.00	1,000.00
30407 DATA PROCESSING						
30407 740 COMPUTER SYSTEM UPGRADES	59,053.50	16,499.00	16,119.34	11,180.00	7,955.00	11,125.00

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

**BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1**

**ACCOUNTS FOR:
CAPITAL RESERVE FUND**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
Computer system update (\$6,125) \$2,625 paid from Sewer Capital Reserve Fund; and Digital Board Packets (\$5,000):	59,053.50	16,499.00	16,119.34	11,180.00	7,955.00	11,125.00
TOTAL FOR DATA PROCESSING:						
30409 GEN GOVT-BUILDNGS & PLANT	14,972.54	1,200.00	21,724.12	208,500.00	36,937.00	221,250.00
30409 721 IMPROVEMENT TO TWP. PROPERTIES						
Paving 917 Bethlehem Pike Parking Lot (\$6,250) \$6,250 paid from Sewer Capital Reserve; Engineering Study for HVAC (\$15,000); and HVAC in Twp. Bldg. (\$200,000);	14,972.54	1,200.00	21,724.12	208,500.00	36,937.00	221,250.00
TOTAL FOR GEN GOVT-BUILDNGS & PLANT:						
30410 GEN GOVT-POLICE	4,739.91	8,075.00	1,417.50	0.00	6,712.00	12,000.00
30410 700 POLICE CAP. IMPROVEMENT						
Two (2) in-car video cameras (\$12,000).	4,739.91	8,075.00	1,417.50	0.00	6,712.00	12,000.00
TOTAL FOR GEN GOVT-POLICE:						
30412 AMBULANCE	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
30412 540 AMBULANCE CONTRIBUTION						
TOTAL FOR AMBULANCE:						
30414 GEN GOVT-PLANING & ZONING	0.00	0.00	0.00	25,000.00	0.00	20,000.00
30414 312 UPDATE COMPREHENSIVE PLAN						
Comprehensive Plan and Trail Master Plan	0.00	0.00	0.00	25,000.00	0.00	20,000.00
TOTAL FOR GEN GOVT-PLANING & ZONING:						
30430 PUB WORKS-HIGHWAY RDS STS	29,329.49	89,867.89	5,875.00	0.00	0.00	42,000.00
30430 700 CAPITAL PURCHASE, HIGHWAY						
Heavy Equipment Trailer 50% (\$9,500) \$9,500 paid from Sewer Capital Reserve Fund; Track Loader 50% (\$32,500) \$32,500 paid from Sewer Capital Reserve Fund.	29,329.49	89,867.89	5,875.00	0.00	0.00	42,000.00
TOTAL FOR PUB WORKS-HIGHWAY RDS STS:						
30439 CONSTRUCTION & REBUILDING	252,260.82	557,052.67	543,046.17	552,083.00	415,000.00	532,995.00
30439 000 INFRASTRUCTURE REBUILDING						

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

BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1

**ACCOUNTS FOR:
CAPITAL RESERVE FUND**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
Road Program: Kings Mill Road (\$27,725), Crest View Drive (34,500), Cedar Lane (\$26,050), Township Line Road (\$35,950 and \$17,650), Dager Road (\$123,900), Mount Pleasant Avenue (\$41,000), Cathcart Road (\$61,100), Valley View Drive (\$28,670), Montgomery Road (\$84,950), Grasshopper Lane (\$47,000); and Banners for Spring/Summer (\$4,500).						
30439 300 PROFESSIONAL SERVICES	26,279.87	66,866.85	56,712.13	40,000.00	40,000.00	40,000.00
Professional engineering services for roadway improvement program.						
30439 301 PROFESSIONAL SERVICES	144,536.39	21,975.55	26,582.09	25,000.00	3,500.00	25,000.00
Lower Gwynedd Township Business Association.						
30439 720 DOWNTOWN IMPROVEMENTS	699,404.80	39,058.05	74.57	0.00	0.00	10,000.00
Condemnation of Davis & Bucco easement (\$10,000).						
TOTAL FOR CONSTRUCTION & REBUILDING:	1,122,481.88	684,953.12	626,414.96	617,083.00	458,500.00	607,995.00
<u>30454</u> <u>PARKS</u>						
30454 600 PARK IMPROVEMENTS	14,673.73	1,149.52	19,639.85	10,900.00	17,051.00	24,500.00
Trash Recepticles (\$4,500) and Playground Safety Surface (\$20,000).						
TOTAL FOR PARKS:	14,673.73	1,149.52	19,639.85	10,900.00	17,051.00	24,500.00
<u>30492</u> <u>INTERFUND OPERATING TRANS</u>						
30492 010 TRANSFER TO GENERAL FD	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	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
<u>30493</u> <u>UNENCUMBERED RESERVE</u>						
30493 000 UNENCUMBERED RESERVE	0.00	0.00	0.00	1,660,121.00	3,911,946.00	3,265,227.00
TOTAL FOR UNENCUMBERED RESERVE:	0.00	0.00	0.00	1,660,121.00	3,911,946.00	3,265,227.00
TOTAL EXPENSES FOR FUND	1,262,251.05	820,525.25	708,887.25	2,570,784.00	4,468,506.00	4,222,097.00
GRAND TOTALS FOR FUND	1,226,015.61	-1,166,923.30	444,032.18	0.00	0.00	0.00

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

BUDGET PROJECTION NUMBER: 2014 BUDGET LEVEL: 1	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
ACCOUNTS FOR:						
TRAFFIC IMPACT FUND						
33341 INTEREST EARNED						
33341 000 INTEREST EARNED	-8,762.79	-9,483.83	-5,153.21	-3,200.00	-4,264.00	-5,500.00
TOTAL FOR INTEREST EARNED:	-8,762.79	-9,483.83	-5,153.21	-3,200.00	-4,264.00	-5,500.00
<u>GENERAL GOVERNMENT</u>						
33361 360 IMPACT FEE	-8,503.92	-129,570.00	-4,989.50	-2,285.00	-106,890.00	-25,000.00
Fees received from developers in accordance with the Act 209 Transportation Impact Fee Study; \$2,285/peak-hour trip in designated area (Ordinance No. 432 adopted 12/21/2004).						
TOTAL FOR GENERAL GOVERNMENT:	-8,503.92	-129,570.00	-4,989.50	-2,285.00	-106,890.00	-25,000.00
<u>CARRY FORWARD</u>						
33399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	-643,429.00	-643,429.00	-757,426.00
Balance as of 09/30/13 is \$757,426.						
TOTAL FOR CARRY FORWARD:	0.00	0.00	0.00	-643,429.00	-643,429.00	-757,426.00
TOTAL REVENUES FOR FUND	-17,266.71	-139,053.83	-10,142.71	-648,914.00	-754,583.00	-787,926.00
<u>GEN GOVT-FINANCIAL ADMIN</u>						
33402 310 FINANCIAL FEES	170.00	243.31	498.68	100.00	500.00	500.00
Bank fees.						
TOTAL FOR GEN GOVT-FINANCIAL ADMIN:	170.00	243.31	498.68	100.00	500.00	500.00
<u>CONSTRUCTION & REBUILDING</u>						
33439 000 INFRASTRUCTURE REBUILDING	0.00	10,383.76	69,965.18	150,000.00	7,785.00	165,000.00
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; Adaptive Signal Control and Battery Backup for 4 interceptors - ARLE Grant Match (\$40,000).						
TOTAL FOR CONSTRUCTION & REBUILDING:	0.00	10,383.76	69,965.18	150,000.00	7,785.00	165,000.00
<u>INTERFUND OPERATING TRANS</u>						
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
<u>UNENCUMBERED RESERVE</u>						
33493 000 UNENCUMBERED RESERVE	0.00	0.00	0.00	496,814.00	744,298.00	620,426.00

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

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
BUDGET PROJECTION NUMBER: 2014						
BUDGET LEVEL: 1						
ACCOUNTS FOR:						
TRAFFIC IMPACT FUND						
Available for traffic improvements in accordance with Capital Improvement Plan.	0.00	0.00	0.00	496,814.00	744,298.00	620,426.00
TOTAL FOR UNENCUMBERED RESERVE:	2,170.00	12,627.07	72,463.86	648,914.00	754,583.00	787,926.00
TOTAL EXPENSES FOR FUND						
GRAND TOTALS FOR FUND	-15,096.71	-126,426.76	62,321.15	0.00	0.00	0.00

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

**BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1**

**ACCOUNTS FOR:
HIGHWAY AID FUND**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
35341 INTEREST EARNINGS						
35341 000 INTEREST EARNINGS	-597.13	-62.15	-332.77	-250.00	-275.00	-275.00
Based on interest rates and idle cash available.						
TOTAL FOR INTEREST EARNINGS:	-597.13	-62.15	-332.77	-250.00	-275.00	-275.00
35355 STATE SHARED REV & ENTLMT						
35355 050 MOTOR VEHICLE FUEL TAXES	-229,369.10	-234,844.99	-251,096.34	-239,837.00	-248,323.00	-239,064.00
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:	-229,369.10	-234,844.99	-251,096.34	-239,837.00	-248,323.00	-239,064.00
35363 DEPT EARNGS-HIGHWAYS & STS						
35363 433 BRANDYWINE SIGNAL FEE	0.00	0.00	-3,000.00	-3,090.00	-3,090.00	-3,180.00
TOTAL FOR DEPT EARNGS-HIGHWAYS & STS:	0.00	0.00	-3,000.00	-3,090.00	-3,090.00	-3,180.00
35391 FIXED ASSETS PROCEEDS						
35391 000 FIXED ASSETS PROCEEDS	-4,704.00	-14,472.00	-10,900.00	-7,500.00	0.00	-7,500.00
Sale of Bobcat #763, FA 119.						
TOTAL FOR FIXED ASSETS PROCEEDS:	-4,704.00	-14,472.00	-10,900.00	-7,500.00	0.00	-7,500.00
35399 CARRY FORWARD PRIOR YEAR						
35399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	0.00	0.00	-148,379.00
TOTAL FOR CARRY FORWARD PRIOR YEAR:	0.00	0.00	0.00	0.00	0.00	-148,379.00
TOTAL REVENUES FOR FUND	-234,670.23	-249,379.14	-265,329.11	-250,677.00	-251,688.00	-398,398.00
35430 PUBLIC WORKS-HIGHWAY/STS						
35430 260 MINOR EQUIPMENT PURCHASE	95.03	920.80	593.64	1,000.00	3,500.00	2,000.00
Brooms, hoes, paint rollers, saws, wheel barrels and minor tools.						
35430 262 WINTER MAINT. EQUIPMENT	0.00	0.00	0.00	0.00	2,750.00	3,000.00
Cutting edges, pumps and cylinders.						
35430 700 CAPITAL PURCHASES	0.00	0.00	36,700.00	2,750.00	0.00	14,500.00
Air compressor.						
TOTAL FOR PUBLIC WORKS-HIGHWAY/STS:	95.03	920.80	37,293.64	3,750.00	6,250.00	19,500.00
35431 CLEANING STREETS & GUTTER						
35431 440 DEBRIS DISPOSAL	1,692.50	0.00	0.00	2,500.00	0.00	1,700.00
35431 450 CONTRACT SERVICES	0.00	0.00	14,047.00	15,000.00	10,000.00	15,000.00

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

BUDGET PROJECTION NUMBER: 2014		2010	2011	2012	2013	CURRENT YEAR	2014
BUDGET LEVEL: 1		ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTION	BUDGET
ACCOUNTS FOR: HIGHWAY AID FUND							
	Rental of street sweeper.	1,692.50	0.00	14,047.00	17,500.00	10,000.00	16,700.00
35432	<u>SNOW & ICE REMOVAL</u>						
35432	141 WAGES: SNOW/ICE REMOVAL	18,537.03	31,466.62	6,799.14	32,500.00	18,200.00	33,835.00
	Payroll for snow plowing of all Penn Dot approved roads. The amount reflects the the entire crew, prior to 2011 it was split between General and Hightway Aid Fund.						
35432	200 SUPPLIES	52,202.21	64,093.74	18,733.32	51,000.00	31,000.00	51,000.00
	2013-2014 State salt contract, which is \$51.72 per ton.						
	TOTAL FOR SNOW & ICE REMOVAL:	70,739.24	95,560.36	25,532.46	83,500.00	49,200.00	84,835.00
35433	<u>PUBLIC WORKS-TRAFFIC</u>						
35433	000 TRAFFIC SIGNALS	26,556.34	15,890.34	9,017.33	15,000.00	11,500.00	15,000.00
	Signal repair costs.						
35433	010 STREET SIGNS	8,782.63	7,365.15	2,829.80	7,000.00	7,800.00	7,500.00
	Road signs and posts, signs required to be made of hi-intensity materials by 2015.						
35433	200 TRAFFIC PAINT	2,325.50	2,519.70	3,008.73	8,000.00	8,000.00	6,500.00
	Center lines must be double yellow.						
35433	360 TRAFFIC SIGNAL UTILITIES	8,162.40	9,141.26	8,022.79	9,500.00	6,230.00	4,000.00
	PECO charges for traffic signals.						
	TOTAL FOR PUBLIC WORKS-TRAFFIC:	45,826.87	34,916.45	22,878.65	39,500.00	33,530.00	33,000.00
35434	<u>STREET LIGHTING</u>						
35434	360 STREET LIGHT UTILITIES	1,793.38	2,371.13	2,589.95	3,100.00	1,750.00	1,848.00
	Nine street lights for PECO #67246-0010; two street lights for PECO #33257-0804 and one street light for PECO #09780-88078. Four street lights on traffic signal arm at Norristown Road and Route 309.						
35434	370 ST.LIGHT REPAIRS, MAINTENANCE	60.00	792.70	82.24	900.00	1,900.00	1,800.00
	Repair of 16 street lights which are not in the street light districts.						
	TOTAL FOR STREET LIGHTING:	1,853.38	3,163.83	2,672.19	4,000.00	3,650.00	3,648.00
35436	<u>STORM SEWERS & DRAINS</u>						
35436	245 SUPPLIES	8,928.16	12,495.56	8,440.89	14,000.00	8,850.00	12,500.00
	TOTAL FOR STORM SEWERS & DRAINS:	8,928.16	12,495.56	8,440.89	14,000.00	8,850.00	12,500.00

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

BUDGET PROJECTION NUMBER: 2014 BUDGET LEVEL: 1	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
ACCOUNTS FOR: HIGHWAY AID FUND						
35437 <u>PUBLIC WORKS-REPR TOOL&MAC</u>						
35437 000 REPAIR TOOLS & MACH	16,552.40	10,427.32	8,702.82	15,000.00	16,000.00	15,000.00
Repairs to tools and machinery used by the Highway Dept.						
TOTAL FOR PUBLIC WORKS-REPR TOOL&MAC:	16,552.40	10,427.32	8,702.82	15,000.00	16,000.00	15,000.00
35438 <u>PUBLIC WORKS-HIGHWAY MAINT</u>						
35438 245 SUPPLIES	7,642.59	12,444.55	4,708.72	14,000.00	16,500.00	15,500.00
Must use Penn Dot approved materials, Super Pave materials.						
TOTAL FOR PUBLIC WORKS-HIGHWAY MAINT:	7,642.59	12,444.55	4,708.72	14,000.00	16,500.00	15,500.00
35439 <u>CONSTRUCTION & REBUILDING</u>						
35439 000 HIGHWAY CONST & REBUILDIN	30,005.78	14,732.90	54,885.60	35,175.00	35,175.00	197,665.00
Gwynedd Valley Drive (\$109,850), Florence Drive (\$43,775) and Overbrook Drive (\$44,040); curbs are allocated to Capital Reserve Fund and manholes are allocated to Sewer Capital Reserve Fund.						
TOTAL FOR CONSTRUCTION & REBUILDING:	30,005.78	14,732.90	54,885.60	35,175.00	35,175.00	197,665.00
35480 <u>MISCELLANEOUS EXPENDITURES</u>						
35480 000 MISCELLANEOUS EXPENDITURES	15.00	0.00	0.00	50.00	50.00	50.00
Bank fees.						
TOTAL FOR MISC EXPENDITURES:	15.00	0.00	0.00	50.00	50.00	50.00
35493 <u>UNENCUMBERED RESERVE</u>						
35493 000 UNENCUMBERED RESERVE	0.00	0.00	0.00	21,202.00	72,483.00	0.00
TOTAL FOR UNENCUMBERED RESERVE:	0.00	0.00	0.00	21,202.00	72,483.00	0.00
TOTAL EXPENSES FOR FUND	183,350.95	184,661.77	179,161.97	247,677.00	251,688.00	398,398.00
GRAND TOTALS FOR FUND	-51,319.28	-64,717.37	-86,167.14	-3,000.00	0.00	0.00

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

**BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1**

**ACCOUNTS FOR:
POLICE PENSION FUND**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
60341 INTEREST EARNINGS						
60341 000 INTEREST EARNINGS	-13,506.00	-82,246.74	-67.85	-65,000.00	-59.00	-100.00
	Based on interest rates, bonds position in portfolio is 30%.					
60341 010 DIVIDENDS EARNED	-117,465.60	-106,559.49	-164,344.89	-110,000.00	-153,637.00	-160,000.00
	Based on market conditions. Dividends from stocks.					
TOTAL FOR INTEREST EARNINGS:	-130,971.60	-188,806.23	-164,412.74	-175,000.00	-153,696.00	-160,100.00
60343 SECURITIES BOUGHT & SOLD						
60343 000 REALIZED/UNREALIZED GAIN	-1,226,355.49	-873,755.61	-1,093,440.13	-900,000.00	-1,214,431.00	-1,200,000.00
	Dependent on market performance; estimate is net of fees. Market value 9/30/13 was \$7,854,139. Assumes a 7.5% growth.					
TOTAL FOR SECURITIES BOUGHT & SOLD:	-1,226,355.49	-873,755.61	-1,093,440.13	-900,000.00	-1,214,431.00	-1,200,000.00
60387 INCOME FR MEMBER DEDUCTNS						
60387 200 INCOME FROM MEMBER DEDUCTIONS	-75,045.96	-75,464.78	-75,869.44	-80,900.00	-77,775.00	-78,820.00
	Estimate 5% of payroll.					
TOTAL FOR INCOME FR MEMBER DEDUCTNS:	-75,045.96	-75,464.78	-75,869.44	-80,900.00	-77,775.00	-78,820.00
60392 TRANS FROM GENERAL FUND						
60392 010 INTERFUND OPERATING TRANS	-559,063.00	-557,393.00	-569,802.00	-569,924.00	-569,924.00	-563,386.00
	MMO is \$686,937; with optional Act 44 Relief = \$563,386 (defer 25% of amortization requirement).					
TOTAL FOR TRANS FROM GENERAL FUND:	-559,063.00	-557,393.00	-569,802.00	-569,924.00	-569,924.00	-563,386.00
TOTAL REVENUES FOR FUND	-1,991,436.05	-1,695,419.62	-1,903,524.31	-1,725,824.00	-2,015,826.00	-2,002,306.00
60406 OTHER GENERAL ADMINISTRATION						
60406 310 MONEY MANAGEMENT EXPENSE	20,544.95	20,615.44	21,851.99	25,000.00	10,230.00	0.00
	Fee Schedule: up to 40 bps on assets under management of PFM. In 2014, paid from General Fund.					
60406 320 ACTUARIAL SERVICES	10,060.00	19,345.00	17,025.00	21,000.00	0.00	0.00
	Consultant fee for preparation of Act 205 forms, preparation of employee benefit statements, preparation of the Minimum Municipal Obligation (MMO) and allocation of State Aid. In 2014 paid from General Fund.					

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

BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1

**ACCOUNTS FOR:
POLICE PENSION FUND**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
TOTAL FOR OTHER GENERAL ADMINISTRATION:	30,604.95	39,960.44	38,876.99	46,000.00	10,230.00	0.00
60482 JUDGMENTS & LOSSES						
60482 000 REALIZED/UNREALIZED LOSSES	804,803.60	1,188,936.83	442,474.61	700,000.00	403,840.00	405,000.00
TOTAL FOR JUDGMENTS & LOSSES:	804,803.60	1,188,936.83	442,474.61	700,000.00	403,840.00	405,000.00
60486 <u>INSURANCE</u>						
60486 158 LIFE INSURANCE FOR ACT #30	4,320.00	4,080.00	4,080.00	4,400.00	0.00	0.00
	Any death benefit to be paid from State Funds in 2014.					
TOTAL FOR INSURANCE:	4,320.00	4,080.00	4,080.00	4,400.00	0.00	0.00
60487 <u>EMPLOYEE BENEFITS</u>						
60487 100 PENSION	338,193.87	528,032.33	391,030.08	396,181.00	396,181.00	446,793.00
	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 is Bruce Hames (07-15-2015).					
TOTAL FOR EMPLOYEE BENEFITS:	338,193.87	528,032.33	391,030.08	396,181.00	396,181.00	446,793.00
TOTAL EXPENSES FOR FUND	1,177,922.42	1,761,009.60	876,461.68	1,146,581.00	810,251.00	851,793.00
GRAND TOTALS FOR FUND	-813,513.63	65,589.98	-1,027,062.63	-579,243.00	-1,205,575.00	-1,150,513.00

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

BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1

**ACCOUNTS FOR:
OPEB FUND**

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
61341 INTEREST EARNINGS						
61341 000 INTEREST EARNINGS	0.00	0.00	0.00	0.00	0.00	-2,000.00
61341 010 DIVIDEND EARNINGS	0.00	0.00	0.00	0.00	0.00	-5,000.00
TOTAL FOR INTEREST EARNINGS:	0.00	0.00	0.00	0.00	0.00	-7,000.00
61343 REALIZE/UNREALIZE GAIN						
61343 000 REALIZED/UNREALIZED GAIN	0.00	0.00	0.00	0.00	0.00	-5,000.00
Assumes a 7.5% rate of return.						
TOTAL FOR REALIZE/UNREALIZE GAIN:	0.00	0.00	0.00	0.00	0.00	-5,000.00
61392 INTERFUND OPERATING TRANS						
61392 010 TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	-160,000.00
TOTAL FOR INTERFUND OPERATING TRANS:	0.00	0.00	0.00	0.00	0.00	-160,000.00
TOTAL REVENUES FOR FUND	0.00	0.00	0.00	0.00	0.00	-172,000.00
61406 OTHER ADMINISTRATION						
61406 310 MONEY MANAGEMENT EXPENSE	0.00	0.00	0.00	0.00	0.00	1,770.00
PFM fees is .40% per year of Net Assets (\$640); and US Bank fees are \$1,000 annual fee and .025% per year of the Net Assets along with transaction fees (\$1,130).						
61406 320 ACTUARIAL SERVICES	0.00	0.00	0.00	0.00	0.00	6,400.00
TOTAL FOR OTHER ADMINISTRATION:	0.00	0.00	0.00	0.00	0.00	8,170.00
61482 JUDGMENTS & LOSSES						
61482 000 REALIZED/UNREALIZED LOSSES	0.00	0.00	0.00	0.00	0.00	200.00
TOTAL FOR JUDGMENTS & LOSSES:	0.00	0.00	0.00	0.00	0.00	200.00
61487 EMPLOYEE BENEFITS						
61487 100 OPEB PENSION BENEFIT	0.00	0.00	0.00	0.00	0.00	9,600.00
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	0.00	0.00	9,600.00
TOTAL EXPENSES FOR FUND	0.00	0.00	0.00	0.00	0.00	17,970.00
GRAND TOTALS FOR FUND	0.00	0.00	0.00	0.00	0.00	-154,030.00

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

**BUDGET PROJECTION NUMBER: 2014
BUDGET LEVEL: 1**

ACCOUNTS FOR:

MUNICIPAL PENSION FUND

	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
65341 INTEREST EARNED			-8.72	-100.00	-1,846.00	-1,900.00
65341 000 INTEREST EARNED	-2,048.91	-2.93	-67,981.42	-80,000.00	-62,116.00	-65,000.00
65341 010 DIVIDENDS EARNED	-45,374.81	-74,128.82	-67,990.14	-80,100.00	-63,962.00	-66,900.00
TOTAL FOR INTEREST EARNED:	-47,423.72	-74,131.75				
65343 SECURITIES BOUGHT & SOLD						
65343 000 REALIZED/UNREALIZED GAIN	-465,045.97	-337,673.12	-434,508.64	-200,000.00	-495,206.00	-500,000.00
	Assume 7.5 % growth. Market value 09/30/13 was \$3,239,724.91.					
TOTAL FOR SECURITIES BOUGHT & SOLD:	-465,045.97	-337,673.12	-434,508.64	-200,000.00	-495,206.00	-500,000.00
65392 INTERFUND TRANSFER						
65392 010 TRANSFER FROM GEN FUND	-253,129.00	-244,165.00	-239,441.00	-231,958.00	-231,958.00	-186,797.00
	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:	-253,129.00	-244,165.00	-239,441.00	-231,958.00	-231,958.00	-186,797.00
TOTAL REVENUES FOR FUND	-765,598.69	-655,969.87	-741,939.78	-512,058.00	-791,126.00	-753,697.00
65406 OTHER GENERAL ADMINISTRATION						
65406 310 MONEY MANAGEMENT EXPENSE	8,135.02	8,800.77	9,877.66	11,000.00	4,665.00	0.00
	Fee Schedule: up to 40 bps on assets under management of PFM. In 2014, paid from General Fund					
65406 320 ACTUARIAL SERVICES	9,850.00	18,260.00	10,005.00	19,500.00	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:	17,985.02	27,060.77	19,882.66	30,500.00	4,665.00	0.00
65482 JUDGMENTS & LOSSES						
65482 000 REALIZED/UNREALIZED LOSSES	298,864.37	459,397.85	175,817.67	180,000.00	168,123.00	180,000.00
TOTAL FOR JUDGMENTS & LOSSES:	298,864.37	459,397.85	175,817.67	180,000.00	168,123.00	180,000.00
65487 EMPLOYEE BENEFITS						
65487 100 PENSION	31,763.35	33,211.56	60,108.29	79,320.00	79,320.00	79,320.00
	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: 2014 BUDGET LEVEL: 1	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
ACCOUNTS FOR: MUNICIPAL PENSION FUND						
TOTAL FOR EMPLOYEE BENEFITS:	31,763.35	33,211.56	60,108.29	79,320.00	79,320.00	79,320.00
TOTAL EXPENSES FOR FUND	348,612.74	519,670.18	255,808.62	289,820.00	252,108.00	259,320.00
GRAND TOTALS FOR FUND	-416,985.95	-136,299.69	-486,131.16	-222,238.00	-539,018.00	-494,377.00

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

BUDGET PROJECTION NUMBER: 2014 BUDGET LEVEL: 1	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	CURRENT YEAR PROJECTION	2014 BUDGET
ACCOUNTS FOR:						
INDUSTRIAL COMPACT FUND						
92341 INTEREST EARNED						
92341 000 INTEREST EARNED	-3.20	-0.41	-1.47	-2.00	-2.00	-2.00
TOTAL FOR INTEREST EARNED:	-3.20	-0.41	-1.47	-2.00	-2.00	-2.00
92387 CONTRIBUTIONS PRIVATE_SOR						
92387 000 CONTRIBUTIONS	0.00	0.00	-12,000.00	0.00	0.00	0.00
No contribution is required for 2013.						
TOTAL FOR CONTRIBUTIONS PRIVATE SOR:	0.00	0.00	-12,000.00	0.00	0.00	0.00
92392 INTERFUND OPERATING TRANS						
92392 010 TRANSFER FROM GENERAL FUND	0.00	0.00	-3,000.00	0.00	0.00	0.00
No contribution is required for 2013.						
TOTAL FOR INTERFUND OPERATING TRANS:	0.00	0.00	-3,000.00	0.00	0.00	0.00
92399 CARRY FORWARD PRIOR YEAR						
92399 000 CARRY FORWARD PRIOR YEAR	0.00	0.00	0.00	-9,001.00	-8,483.00	-6,484.00
TOTAL FOR CARRY FORWARD PRIOR YEAR:	0.00	0.00	0.00	-9,001.00	-8,483.00	-6,484.00
TOTAL REVENUES FOR FUND	-3.20	-0.41	-15,001.47	-9,003.00	-8,485.00	-6,486.00
92415 HAZARDOUS MATERIAL						
92415 312 MANAGEMENT CONSULTING	4,902.50	4,440.00	3,330.00	3,000.00	2,000.00	3,500.00
Two site visits scheduled in 2013.						
TOTAL FOR HAZARDOUS MATERIAL:	4,902.50	4,440.00	3,330.00	3,000.00	2,000.00	3,500.00
92480 MISC EXPENDITURE						
92480 200 UNENCUMBERED RESERVE	0.00	0.00	0.00	6,003.00	6,485.00	2,986.00
TOTAL FOR MISC EXPENDITURE:	0.00	0.00	0.00	6,003.00	6,485.00	2,986.00
TOTAL EXPENSES FOR FUND	4,902.50	4,440.00	3,330.00	9,003.00	8,485.00	6,486.00
GRAND TOTALS FOR FUND	4,899.30	4,439.59	-11,671.47	0.00	0.00	0.00
TOTALS FOR ALL FUNDS	-507,094.21	-695,522.83	-1,929,166.34	-799,481.00	-1,744,593.00	-1,798,920.00