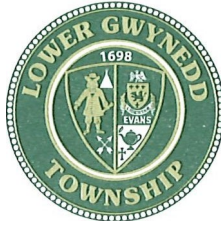


LOWER GWYNEDD TOWNSHIP



2025 BUDGET



1130 N. BETHLEHEM PIKE • P.O. BOX 625 • SPRING HOUSE, PA 19477-0625 • 215-646-5302 • FAX 215-646-3357

www.lowergwynedd.org

Date: November 8, 2024

To: The Board of Supervisors

From: Mimi Gleason , Township Manager
Melinda Haldeman, CPA Finance Director

Re: 2025 Proposed Budget Presented

Recommended Motion: To advertise the 2025 Preliminary Budget as amended at this meeting.

At the November 12th Board Meeting staff will present an overview of the 2025 Proposed Budget.

Items to note:

- ❖ The 2025 Budget for Operating Funds has an overall Surplus of \$929,631 before Discretionary Transfers to other Funds. Transfers for Debt and Retirement Plans are not considered discretionary and therefore are included in expenses which net to the above Surplus.
 - The 2025 Budget includes a discretionary transfer to the Fire Protection Fund for \$165,000. This is the same amount as in prior years.
 - The 2025 Budget also includes a \$500,000 discretionary transfer to the Capital Reserve Fund.
- ❖ 2025 Budget includes Debt Service for the proposed Bond Issuance. 75% coming out of the General Fund and 25% coming out of the Sewer Operating Fund. Total Debt Service budgeted for 2025 is \$371,123.
- ❖ The Street Light Fund captures the Assessment for Street Lights in specific neighborhoods. Two of the Neighborhood Districts we are proposing to be removed from the Street Light Fund. Utility bills for those streets would be paid out of the General Fund. Assessment Billing would stop for those streets' lights.
- ❖ Park Maintenance has been moved out of the Recreation Fund and is now in the General Fund in the Public Works Department. We are proposing part of the millage rate be lowered for the Recreation Fund and put in the General Fund, as the Park Maintenance expenses will be paid by the General Fund. The 2025 proposed budget has moved 160k of Real Estate Tax Revenue from Recreation Fund into the General Fund Real Estate Tax Revenue to cover these expenses. There would be no change in the amount of tax that property owners pay.
- ❖ Technology purchases have been moved out of the Capital Reserve Fund. Technology has become an ongoing steady cost and is no longer large one-off hardware expenses that occur inconsistently. As such, Software, maintenance and replacement of hardware is in the General Fund and allocated to specific department's Technology account.

2025 Proposed Budget and Fiscal Plan

Budget Summary- All Funds

Operating Funds Graphs

Operating & Sewer Operating Graphs

Sewer Funds Graphs

Capital Funds Graphs

General Fund (01)

Revenue

Expenses

01.401 Admin

01.402 Finance

01.403 Tax Collection

01.409 Buildings & Plant

01.410 Police

01.411 Fire Relief

01.412 Ambulance

01.414 Planning & Zoning

01.430 Public Works

01.487 Employee Benefits

01.492 Interfund Operating Transfers

Street Light Fund (02)

Fire Protection Fund (03)

Fire Hydrant Fund (04)

Recreation Fund (05)

Sewer Fund (08)

Sewer Capital Fund (09)

Capital Reserve Fund (30)

Five-Year Capital Project Plan

Stormwater Fund (31)

Traffic Impact Fund (33)

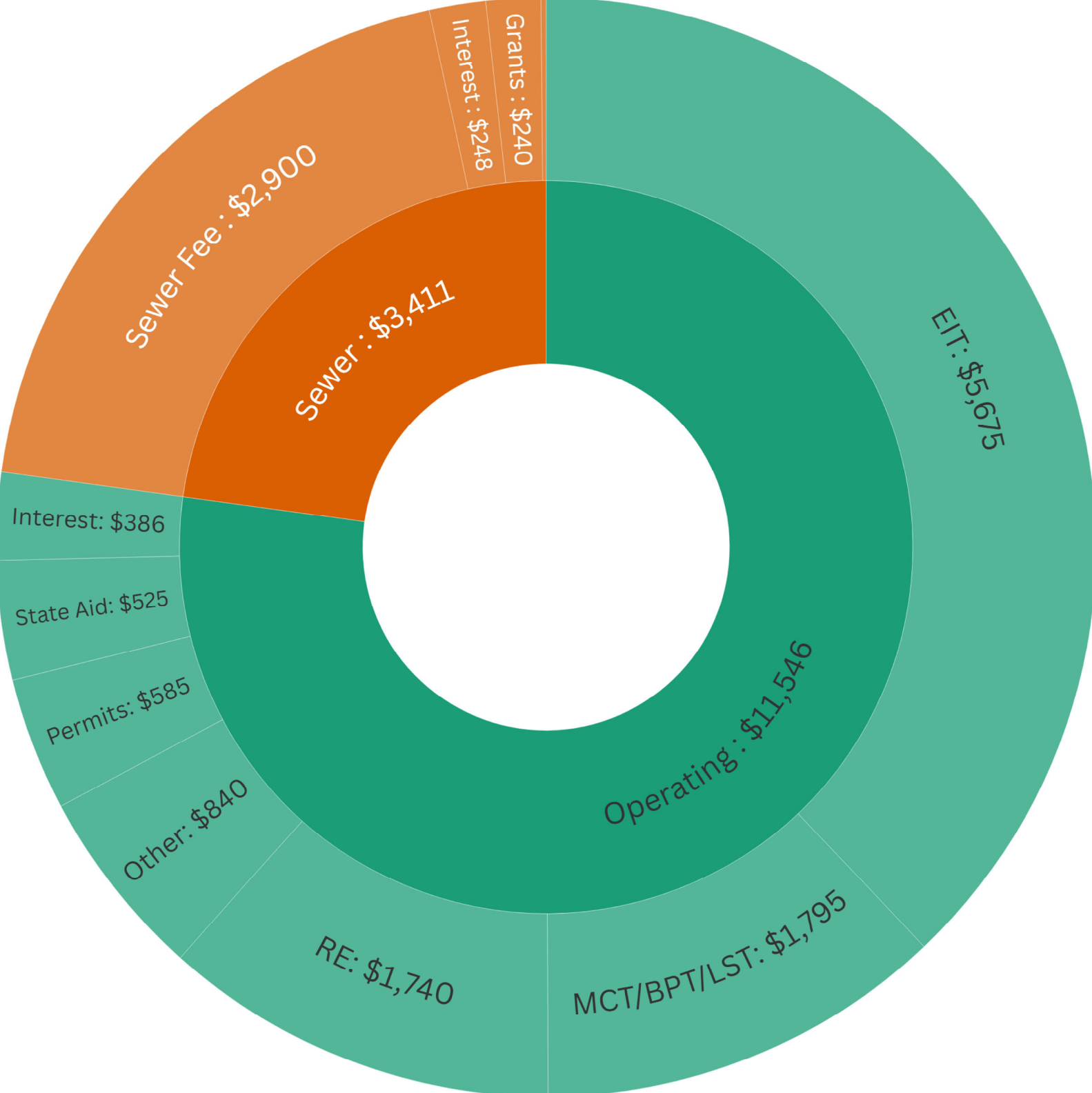
Highway Aid (Liquid Fuels) Fund (35)

**Lower Gwynedd Township
2025 Budget
Summary - All Funds**

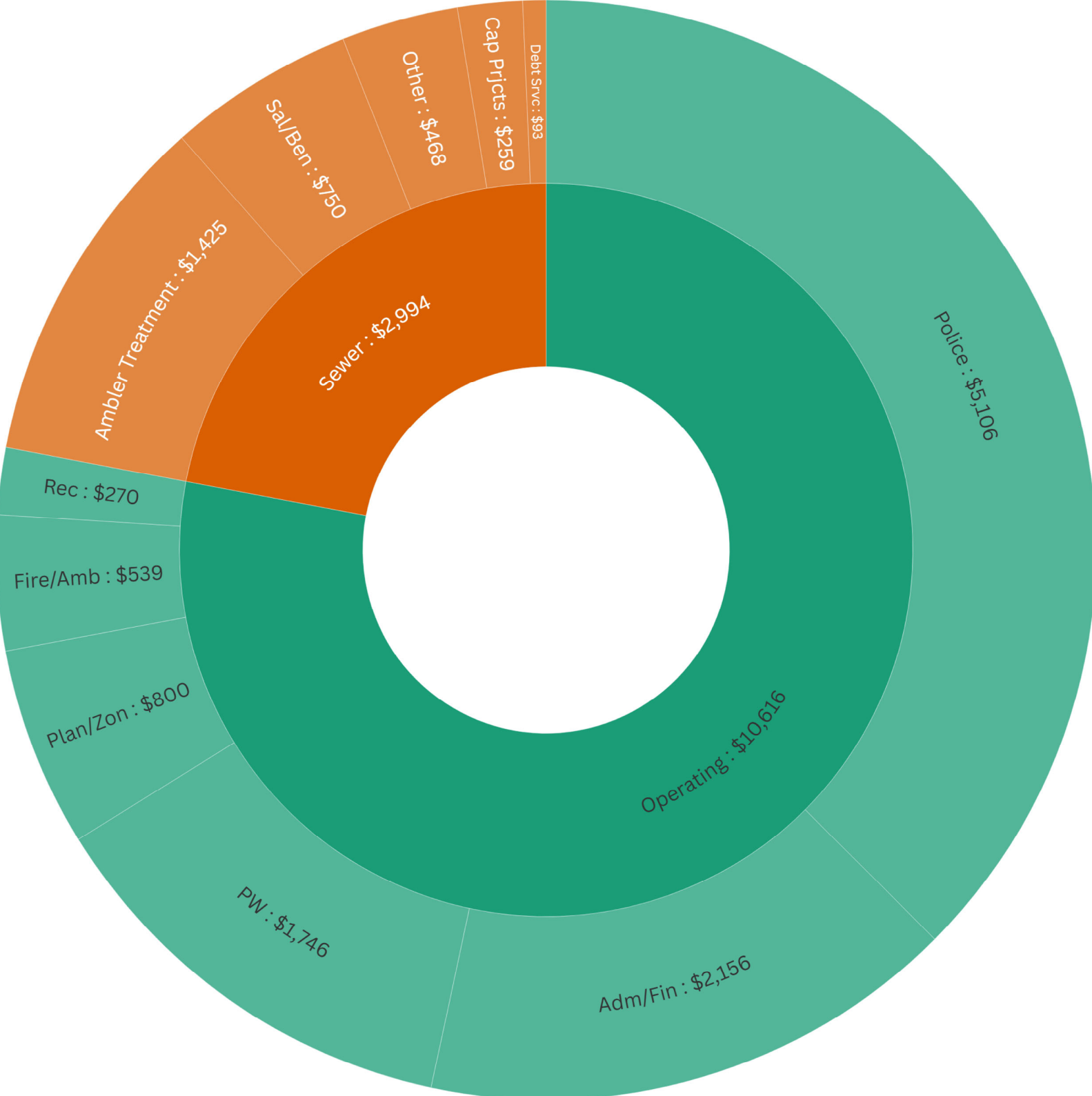
| Fund | | 2023 Audit | 2024 Projection | | 2025 Budget | | | | |
|-------------------------------|----------------------------|---------------------|-------------------|---------------------|-------------------|-------------------|-----------------------------|-------------------------|---------------------|
| | | Ending Fund Balance | Surplus / (Use of | Ending Fund Balance | Revenue | Expenditures | Surplus / (Use of Reserves) | Discretionary Transfers | Ending Fund Balance |
| <u>OPERATING FUNDS</u> | | | | | | | | | |
| 01 | General Fund | 8,012,323 | (367,666) * | 7,644,657 | 11,007,689 | 9,902,956 | 1,104,733 | (665,000) | 8,084,390 |
| 02 | Street Light | 29,227 | 11,476 | 40,703 | 15,620 | 9,970 | 5,650 | 0 | 46,353 |
| 03 | Fire Protection | 61,793 | 0 | 61,793 | 206,500 | 371,500 | (165,000) | 165,000 | 61,793 |
| 04 | Fire Hydrant | 59,526 | (14,482) | 45,044 | 42,200 | 62,000 | (19,800) | 0 | 25,244 |
| 05 | Recreation | (23,901) | 3,730 | (20,171) | 273,700 | 269,652 | 4,048 | 0 | (16,123) |
| Total Operating Funds | | 8,138,968 | (366,942) | 7,772,026 | 11,545,709 | 10,616,078 | 929,631 | (500,000) | 8,201,657 |
| <u>SEWER FUNDS</u> | | | | | | | | | |
| 08 | Sewer Operating | 5,763,141 | 212,124 | 5,975,265 | 2,940,500 | 2,734,863 | 205,637 | 0 | 6,180,902 |
| 09 | Sewer Capital Reserve | 4,371,454 | (52,419) | 4,319,035 | 470,000 | 259,000 | 211,000 | 0 | 4,530,035 |
| Total Sewer Funds | | 10,134,595 | 159,705 | 10,294,300 | 3,410,500 | 2,993,863 | 416,637 | 0 | 10,710,937 |
| <u>CAPITAL FUNDS</u> | | | | | | | | | |
| 30/16 | Capital Reserve/Open Space | 6,465,404 | 2,854,023 | 9,319,427 | 1,806,000 | 3,613,000 | (1,807,000) | 500,000 | 8,012,427 |
| 31 | Stormwater Management | 795,605 | 20,727 | 816,332 | 433,000 | 872,000 | (439,000) | 0 | 377,332 |
| 33 | Traffic Impact | 1,819,129 | (669,509) | 1,149,620 | 134,000 | 0 | 134,000 | 0 | 1,283,620 |
| 35 | Highway Aid | 400,572 | 65,352 | 465,924 | 386,214 | 420,000 | (33,786) | 0 | 432,138 |
| Total Capital Funds | | 9,480,710 | 2,270,593 | 11,751,303 | 2,759,214 | 4,905,000 | (2,145,786) | 500,000 | 10,105,517 |
| Grand Total All Funds | | 27,754,273 | 2,063,356 | 29,817,629 | 17,715,423 | 18,514,941 | (799,518) | 0 | 29,018,111 |

* The 2024 General Fund includes a discretionary transfer of previous year surplus from escrow fees and reimbursements. This transfer amount of 1.2M was transferred to the Capital Fund in January 2024.
The General Fund before this transfer would show a surplus of \$850,148.

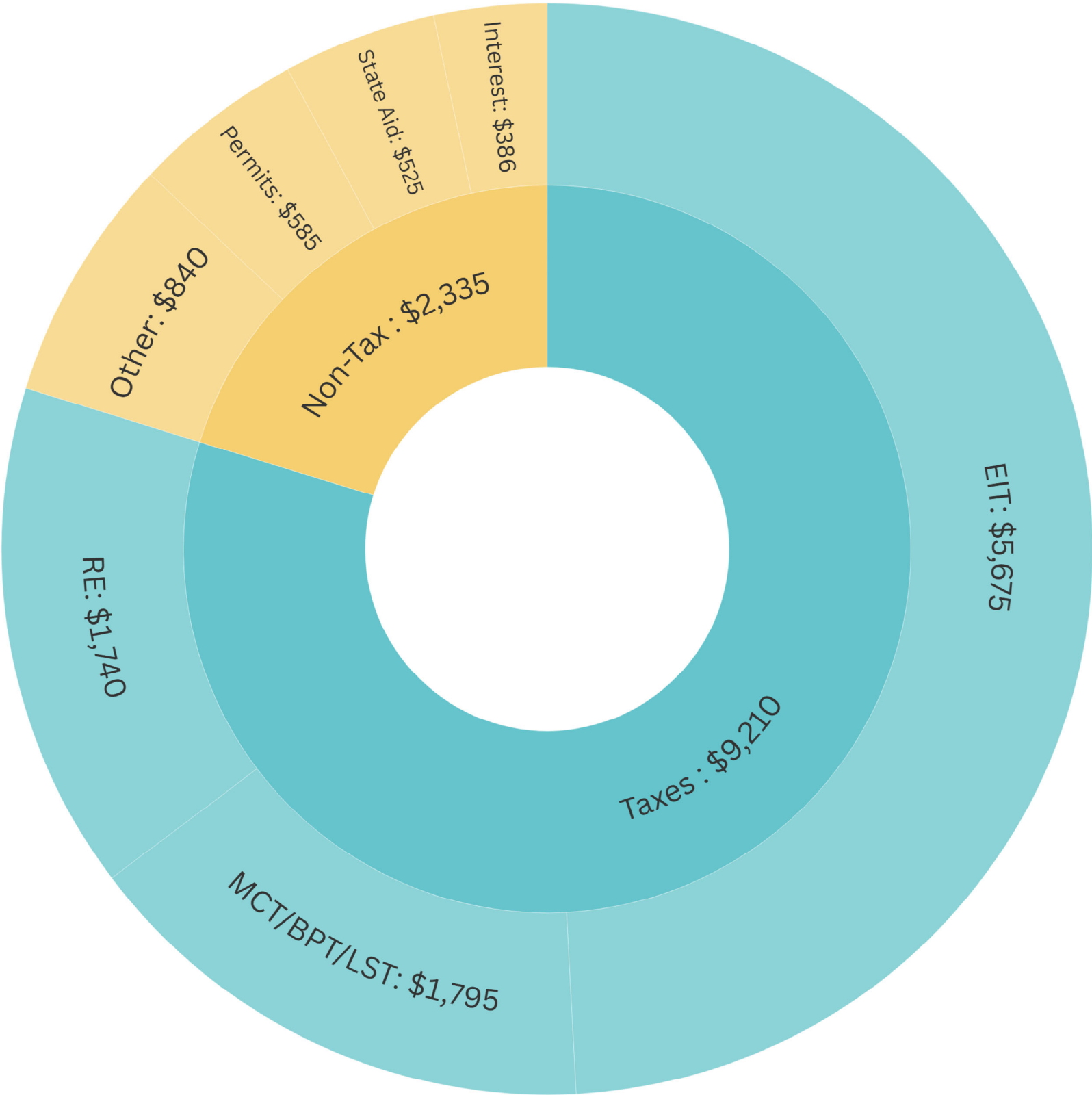
Total Operating (General + Sewer) Revenue
(in thousands): \$14,956



Total Operating (General + Sewer) Expenditures
(in thousands): \$13,610

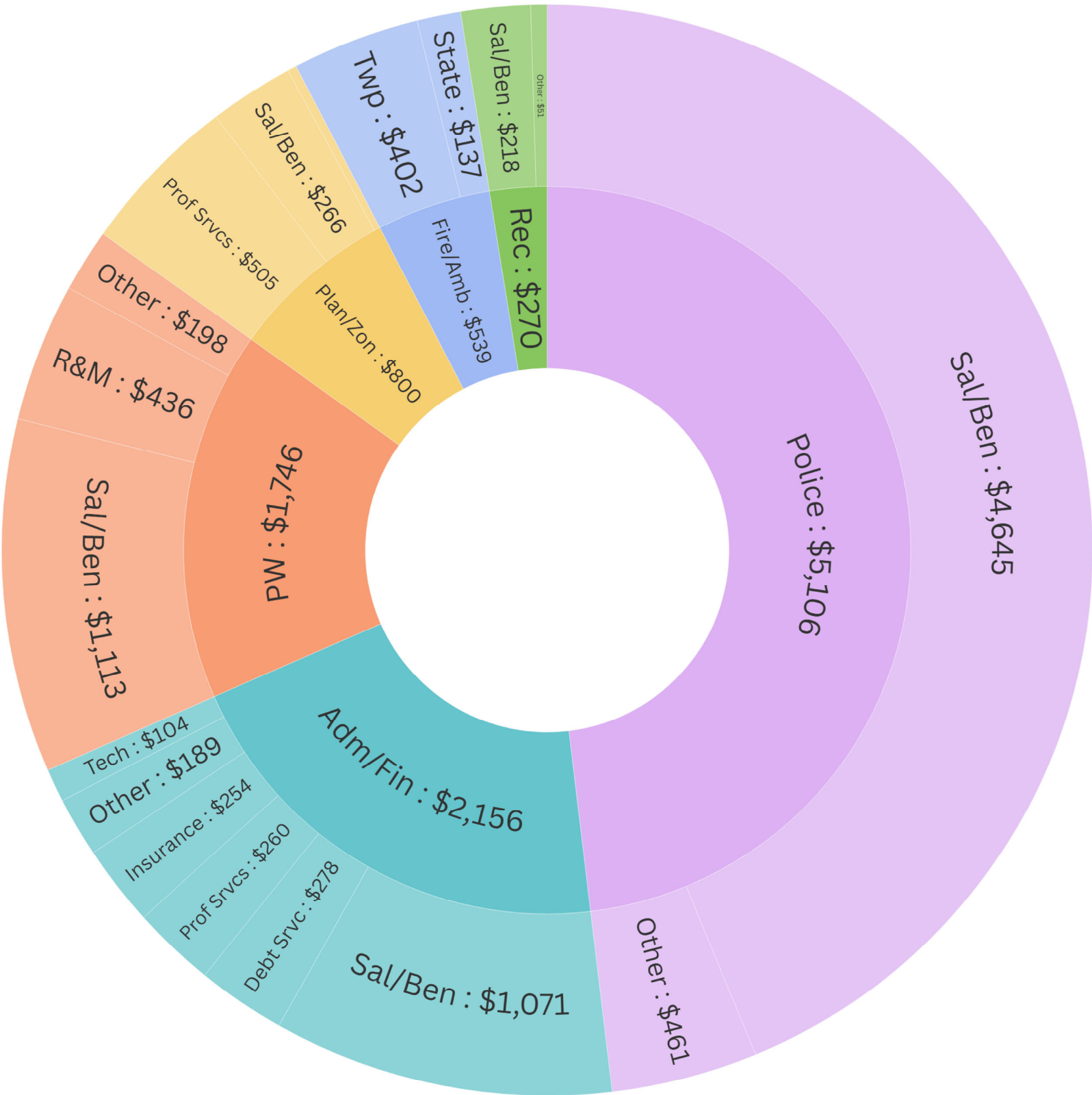


General Operating Funds Revenue
(net of interfund transfers, in thousands):
\$11,546

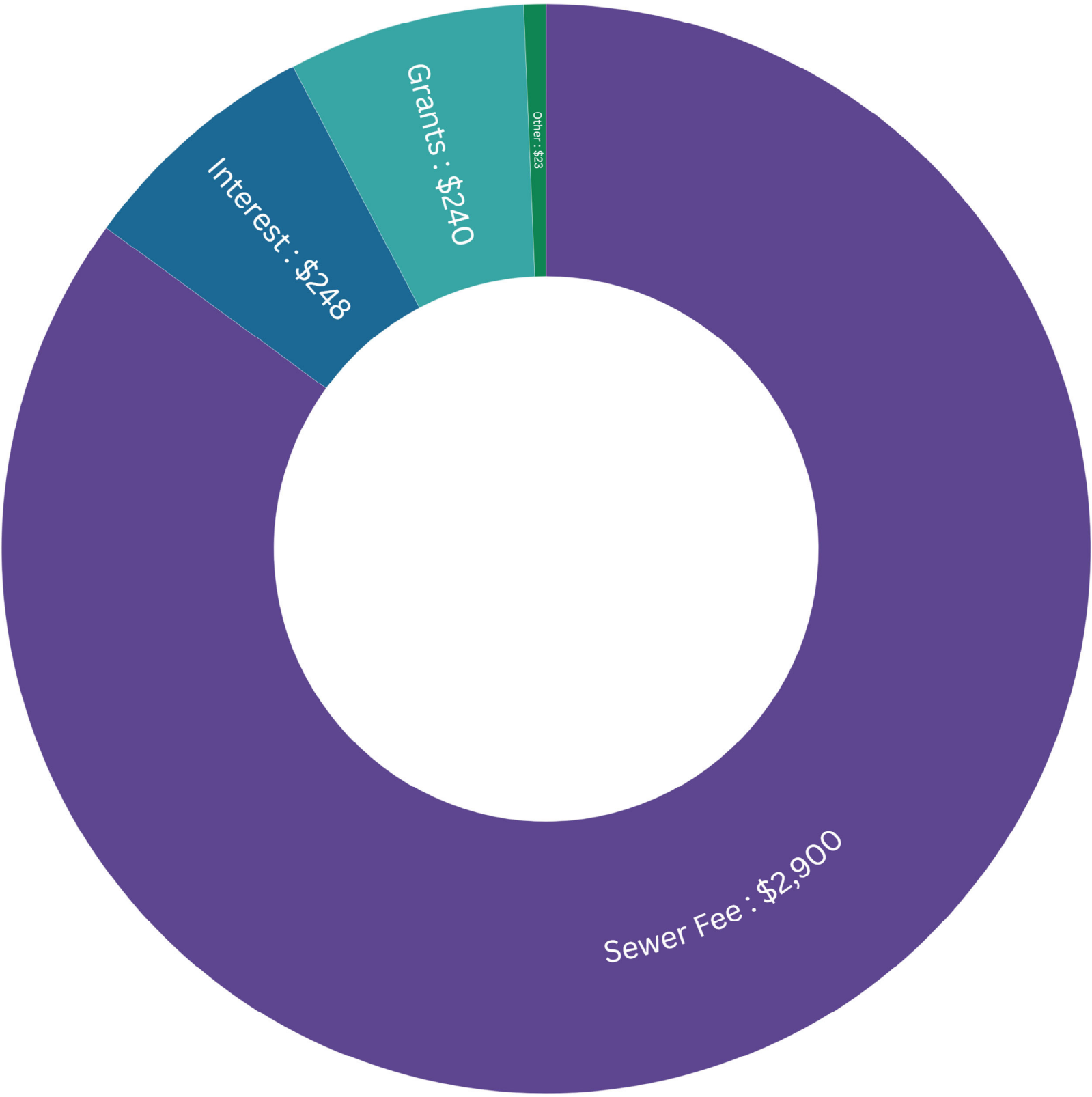


LGT 2025 Budget: Operating Funds Revenues
RE: Real Estate Tax
EIT: Earned Income Tax
MCT: Mercantile Tax
BPT: Business Privilege Tax
LST: Local Services Tax

General Operating Funds Expenditures
 (net of interfund transfers, in thousands):
\$10,616



Sewer Operating + Capital Revenue
(in thousands): \$3,411



Sewer Operating + Capital Expenditures
(in thousands): \$2,994



Capital Funds Revenue
(in thousands): \$3,259



Capital Funds Expenditures
(in thousands): \$4,905



Capital Project Plan, 2025 - 2029

| Projects | Proj. Years | Funding Source | Total Cost | Grant \$ | Twp \$ | 2024 EOY | 2025 Budget |
|---|-------------|---|---------------|--------------|---------------|------------|--------------|
| BUILDINGS | | | | | | | |
| Public Works Facility -Acquire land, construct new public works garage 2024: GKO completed space analysis; 2025: land acquisition, architectural & engineering design Awarded \$1,325,000 RACP, applied for 2nd RACP; 1st bond issuance Nov. 2024 | 2024-2028 | Bonds, RACP | \$ 31,000,000 | \$ 1,325,000 | \$ 29,675,000 | \$ 100,000 | \$ 5,000,000 |
| Penllyn Woods Community Building Replace HVAC | 2025 | Capital Fund 30 | \$ 30,000 | \$ - | \$ 30,000 | | \$ 30,000 |
| Replace roll-up door | 2025 | Capital Fund 30 | \$ 8,000 | \$ - | \$ 8,000 | | \$ 8,000 |
| Card Access Control-Similar to new system in Twp Bldg, install electronic system, set timing for locks | 2025 | Capital Fund 30 | \$ 40,000 | \$ - | \$ 40,000 | | \$ 40,000 |
| Township Building | | | | | | | |
| Update landscaping in front of Twp Bldg; 2024: design; 2025: install landscaping | 2024-2025 | Stormwater Fund 31 (tree bank) | \$ 30,000 | \$ - | \$ 30,000 | \$ 6,500 | \$ 13,500 |
| Full roof replacement | 2025 | Capital Fund 30; Sewer Cap Fund 09 | \$ 200,000 | \$ - | \$ 200,000 | \$ - | \$ 200,000 |
| Buildings/Properties Assessment -Needs assessment for reconfiguration of Twp Building when PWD moves & other properties used by Twp or acquired for SH intersection for reuse or improvements | 2026 | Capital Fund 30; Sewer Cap Fund 09 | \$ 50,000 | \$ - | \$ 50,000 | | |
| INFRASTRUCTURE (ROADS, BRIDGES, SIGNALS, ETC) | | | | | | | |
| Annual Road Paving: To properly maintain roads over next 10 years, ~ \$800K needed per year; supplement PA Liquid Fuels (gas tax) w/ Twp Cap Reserves; 2025 LF grant: \$368,200 2025 also includes \$10,000 for Bright's Lane trail crossing, paid out of Twp Cap Reserve | 2025 | Hwy Fund 35 (annual grant + reserves); Cap Fund 30; Sewer Cap Fund 09 | \$ 810,000 | \$ 400,000 | \$ 410,000 | \$ 511,553 | \$ 810,000 |
| Old Bethlehem Pike Bridge Replacement -Replace bridge to eliminate weight restriction that prohibits truck traffic; to be done in conjunction with streambank restoration project below Awarded LSA grant: \$786,000; design in 2024, DEP permit rec'd; bid awarded late 2024, construct 2025 | 2024-25 | Capital Fund 30; grant | \$ 925,000 | \$ 786,000 | \$ 139,000 | \$ 10,000 | \$ 915,000 |
| Bethlehem Pike/Dager Road Traffic Signal Mast Arm Replacements Address issues identified in 2022 inspection -bid awarded fall 2024; construction 2025 | 2025 | Traffic Impact Fund 33 | \$ 80,000 | \$ - | \$ 80,000 | \$ 5,000 | \$ 75,000 |
| Traffic Signal Modernization: Welsh Road at Evans Road & Darden Drive 2024: awarded Green Light Go grant \$324,640; design begins late 2024 | 2025 | Traffic Impact Fund 33; Grant | \$ 406,000 | \$ 324,640 | \$ 81,360 | \$ - | \$ 406,000 |
| Traffic Signal Modernization - Trewellyn Avenue & Penllyn Pike LSA grant awarded for \$451,312 | 2025-26 | Traffic Impact Fund 33; Grant | \$ 600,000 | \$ 451,312 | \$ 148,688 | \$ - | \$ 600,000 |
| Traffic Signal Modernization - Norristown Road & SHIP entrance Discussed during previous SHIP approval processes; funding expected from grants + developer | TBD | Grants, developer contributions | \$ 575,000 | \$ 575,000 | \$ - | | |
| Bridge Inspection - Twp bridges less than 20' length not inspected by PennDOT (DVRPC Munic. Bridge Retro-Reimbursement Program could be possible funding source for ID'd repairs) | 2025 | Capital Fund 30 | \$ 35,000 | | \$ 35,000 | \$ - | \$ 35,000 |
| Bridge projects from PennDOT inspection reports | | | | | | | |
| a. Hunt Seat Drive over Willow Run-Bridge Replacement | 2027 | Traffic Impact Fund 33 | \$ 358,000 | \$ - | \$ 358,000 | | |
| b. Cambridge Drive over Trewellyn Creek-Bridge Replacement | 2029 | Traffic Impact Fund 33 | \$ 395,000 | \$ - | \$ 395,000 | | |
| c. Forrest Hill Drive over Willow Run-Bridge Replacement (seek grant @ 2030) | 2031 | Traffic Impact Fund 33 | \$ 1,225,000 | | \$ 1,225,000 | | |

| Capital Project Plan, 2025 - 2029 | | | | | | | |
|--|-------------|---|------------|------------|------------|-----------|-------------|
| Projects | Proj. Years | Funding Source | Total Cost | Grant \$ | Twp \$ | 2024 EOY | 2025 Budget |
| TRANSPORTATION IMPROVEMENTS | | | | | | | |
| McKean Road Traffic Study - Study of McKean Road in conjunction with SHIP, YMCA and J&J to address possible road improvements | 2026 | Traffic Impact Fund 33 | \$ 50,000 | \$ - | \$ 50,000 | | |
| Penllyn Pike & Old Penllyn Pike Realignment-Project Scoping Preliminary traffic study - conceptual design, opinion of cost for each alternative Alternative 1: Realign to more of a 90 degree angle & evaluate a traffic signal Alternative 2: Roundabout | 2027 | Traffic Impact Fund 33 | \$ 60,000 | \$ - | \$ 60,000 | | |
| | 2027 | Traffic Impact Fund 33 | \$ 25,000 | \$ - | \$ 25,000 | | |
| High level construction estimate for planning: <u>\$2,000,000</u> ; seek MMTF grant | | | | | | | |
| Act 209 Capital Plan Update | 2027 | Traffic Impact Fund 33 | \$ 100,000 | \$ - | \$ 100,000 | | |
| Sumneytown Pike Corridor (Act 209 Plan) -Widening Project from Bethlehem Pike to Rt.202 Preliminary traffic study , conceptual design, opinion of cost Phase 1-Segment from SHV shopping center to Evans Road Phase 2- Evans Road to Route 202 | 2028-2030 | Traffic Impact Fund 33 | \$ 100,000 | \$ - | \$ 100,000 | | |
| | 2031-2033 | Traffic Impact Fund 33 | \$ 50,000 | \$ - | \$ 50,000 | | |
| High level construction estimate for planning: <u>\$17,500,000</u> Work w/ MontCo (owner of road); pursue TIP/grant funding; eligible for Act 209 fees | | | | | | | |
| STORMWATER MANAGEMENT | | | | | | | |
| Stormwater Management Strategic Plan -Identify potential priority projects addressing flooding & mitigating other drainage problems; will include required PRP & MS4 projects | 2024 | Stormwater Fund 31 | \$ 17,500 | \$ - | \$ 17,500 | \$ 17,500 | |
| Old Bethlehem Pike Streambank Restoration Project - 300 linear feet of streambank restoration; to be done in conjunction with Old Bethlehem Pike bridge replacement Awarded \$100,000 Watershed Restoration Grant; Match to be paid by WCWP's County ARPA funds DEP GP Received; construction in 2025; WRPP grant expires June 2025 | 2025 | Grants | \$ 159,000 | \$ 159,000 | \$ - | \$ 5,000 | \$ 154,000 |
| Houston Creek Flood Study and Implementation Projects STUDY: ID flooding sources/mitigation projects - \$44,200 Flood Mitigation Grant; Study finalized July 2023 | | | | | | | |
| Storm sewer upgrades, road re-profiling @ Knight & Francis; drainage w/ ADA curb project @ Knight | 2024-2025 | Capital Fund 30; Stormwater Fund 31 | \$ 170,000 | \$ - | \$ 170,000 | \$ 20,000 | \$ 20,000 |
| Brookside/Marion driveway (serving 446 Marion Ave) culvert replacement | 2024-2025 | Stormwater Fund 31 | \$ 155,000 | | \$ 155,000 | \$ 25,000 | \$ 130,000 |
| Partner with WSD for basin project - initial design, seek grants in 2025 | 2025-2027 | Capital Fund 30; Stormwater Fund 31 | \$ 900,000 | \$ - | \$ 900,000 | \$ - | \$ 10,000 |
| Streambank Restoration/Riparian Corridor Enhancement - Partner with J&J for project identified in Twp's Pollutant Reduction Plan for the Little Neshaminy Creek-completion required by 2025; Applied for Water Restoration Protection Grant July 2024 | 2024-2025 | Capital Fund 30, grant | \$ 260,000 | \$ 186,000 | \$ 74,000 | \$ 20,000 | \$ 240,000 |
| Penllyn Flood Study - Applied for Flood Mitigation Study July 2024 | 2025 | Capital Fund 30, grant | \$ 64,000 | \$ 54,400 | \$ 9,600 | \$ - | \$ 64,000 |
| Penllyn Flood Study implementation (placeholder) | 2027-2029 | Capital Fund 30, grant | \$ 500,000 | \$ 300,000 | \$ 200,000 | | |
| Tree Plan - Use of tree fee in lieu on Twp properties | 2024 | Stormwater Fund 31 | \$ 14,500 | \$ - | \$ 14,500 | \$ 14,500 | \$ - |
| Tree Plan Implementation - Remove dead trees, plant natives on Twp properties (annual est cost) | 2025+ | Stormwater Fund 31 | \$ 40,000 | \$ - | \$ 40,000 | | \$ 40,000 |
| Wissahickon Clean Watershed Partnership, Water Quality Plan Projects -2024: Little movement re: plan adoption-more likely in 2025; WCWP awarded \$1.5M County ARPA; Cost=possible LGT project implementation cost share | 2026-2028 | Stormwater Fund 31; County ARPA funding | \$ 150,000 | \$ - | \$ 150,000 | | |

Capital Project Plan, 2025 - 2029

| Projects | Proj. Years | Funding Source | Total Cost | Grant \$ | Twp \$ | 2024 EOY | 2025 Budget |
|--|-------------|-----------------------------|----------------------|---------------------|----------------------|---------------------|---------------------|
| PARK IMPROVEMENTS | | | | | | | |
| Ingersoll Park | | | \$ 2,771,000 | \$ 2,154,000 | \$ 617,000 | | |
| Baseball Field Fencing-Complete | 2024 | ARPA | \$ 311,000 | \$ 311,000 | \$ - | \$ 311,000 | |
| Concession/bathroom, press box, bullpen, seating, parking ; landscaping, batting cage pavilion DCED Small Water Sewer grant \$59K; Sen. Collett grant \$830K; LSA grant \$704K | 2024-2026 | Capital Fund 30; Grants | \$ 1,860,000 | \$ 1,593,000 | \$ 267,000 | \$ 30,000 | \$ 630,000 |
| Tot lot, entryway, picnic grove; seek grant in 2025 | 2026-27 | Capital Fund 30, Grant | \$ 600,000 | \$ 250,000 | \$ 350,000 | | |
| Oxford Park | | | \$ 2,311,000 | \$ 253,000 | \$ 478,000 | | |
| 2024: Pollinator garden - PECO Grant received 2024 | 2024 | Capital Fund 30; Grant | \$ 6,000 | \$ 3,000 | \$ 3,000 | \$ 6,000 | |
| Playground 2-5, gaga - applied for 2024 C2P2 grant | 2025-27 | Capital Fund 30; Grant | \$ 725,000 | \$ 250,000 | \$ 475,000 | | \$ 75,000 |
| Playground 5-12, envir. Ed. area | 2030+ | | \$ 880,000 | | | | |
| Playground 5-12, pavilion | 2030+ | | \$ 700,000 | | | | |
| Pen-Ambler Park | | | \$ 2,374,000 | \$ 1,253,000 | \$ 796,000 | | |
| Pollinator garden - PECO Grant received 2024 | 2024 | Capital Fund 30; Grant | \$ 6,000 | \$ 3,000 | \$ 3,000 | \$ 6,000 | |
| Pickleball, restroom; seek grant in 2025 | 2026-28 | Capital Fund 30; Grant | \$ 827,000 | \$ 600,000 | \$ 227,000 | | |
| Playground | 2029-30 | Capital Fund; Grant | \$ 1,216,000 | \$ 650,000 | \$ 566,000 | | |
| Pavilion, baseball field improvements | 2030+ | | \$ 325,000 | | | | |
| Other Parks/Open Space | | | | | | | |
| Penlynn Park (from 2022 strategic plan)- swings/playground; baseball backstop; dugout fencing | 2026 | Capital Fund 30 | \$ 50,000 | \$ - | \$ 50,000 | | |
| Texaco/Veterans Park Gateway -Landscaping & path at Texaco; remove existing manual sign & wall at Veterans Park; concept under review; Rotary may provide some funding (grant amount is an est.) | 2025 | Capital Fund 30; Grant | \$ 100,000 | \$ 50,000 | \$ 50,000 | | \$ 100,000 |
| TRAIL / PEDESTRIAN IMPROVEMENTS | | | | | | | |
| Pen-Ambler Park/Septa Trail Connection - trail connection from park to train station to be addressed in 2023 master site plan; MONTCO 2024 Awarded \$250K; DCED MMTF grant (\$290,400) submitted July 2024 | 2024-26 | Grants | \$ 540,400 | \$ 540,400 | \$ - | \$ 5,000 | \$ 100,000 |
| Sidewalk/Trail Pedestrian Plan identifying future projects/connections | 2024-25 | Capital Fund 30 | \$ 36,500 | \$ - | \$ 36,500 | \$ 10,000 | \$ 26,500 |
| Bethlehem Pike Pedestrian Improvement, Phase 3 -continue connection to Dager Road | 2028-29 | Capital Fund 30, grants | \$ 1,160,000 | | | | |
| SEWER CAPITAL PROJECTS | | | | | | | |
| Sanitary Sewer Inflow & Infiltration -annual televising and repairs where needed | 2023-2026 | Sewer Capital Fund 09 | \$ 100,000 | \$ - | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| Forrest Manor Pump Station -Back-up pump; <i>DCED Small Water & Sewer grant</i> deadline: 9/30/2026 | 2024 | Sewer Capital Fund 09/Grant | \$ 80,000 | \$ 60,000 | \$ 20,000 | \$ 80,000 | |
| Open Door Pump Station -Redesign & construct new pump station to handle more capacity & meet regulatory requirements; <i>DCED Small Water & Sewer grant</i> deadline:9/30/2026 | 2024-25 | Sewer Capital Fund 09/Grant | \$ 250,000 | \$ 180,000 | \$ 70,000 | \$ 150,000 | \$ 100,000 |
| Ambler Wastewater Treatment Plant - per Ambler, upgrades anticipated soon; LGT share TBD | 2026-28 | Sewer Capital Fund 09 | \$ 1,000,000 | \$ - | \$ 1,000,000 | | |
| CAPITAL PROJECT TOTALS | | | \$ 49,354,900 | \$ 9,051,752 | \$ 37,105,148 | \$ 1,433,053 | \$ 9,922,000 |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
|---------------|------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------|
| GENERAL | FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 01301 | 100 | CRT R/E TX | -1,050,385.89 | -1,055,000.00 | -1,055,000.00 | -1,040,970.85 | -1,050,000.00 | -1,218,815.00 | _____ |
| | | Based on .762 Real Estate Tax Rate @ 97.8% collection. Add in 160k from Rec RE taxes. Will adjust millage allocation | | | | | | | |
| 01301 | 400 | DLQT R/E T | -19,250.58 | -15,000.00 | -15,000.00 | -17,274.89 | -17,300.00 | -17,000.00 | _____ |
| | | Receive from Montco Tax Claim Bureau. | | | | | | | |
| 01301 | 600 | ITRM R/E T | -3,958.72 | -5,000.00 | -5,000.00 | -5,714.95 | -5,800.00 | -6,000.00 | _____ |
| | | House Sales and Purchases during year. | | | | | | | |
| 01310 | 100 | R/E TRANSF | -650,721.58 | -730,000.00 | -730,000.00 | -354,870.86 | -500,000.00 | -700,000.00 | _____ |
| | | ACT 511: Township receives 0.5% for Real Estate Transfer Tax. Keeping 2025 flat. | | | | | | | |
| 01310 | 210 | EIT CURRT | -5,180,564.85 | -5,615,000.00 | -5,615,000.00 | -4,507,207.63 | -5,600,000.00 | -5,675,000.00 | _____ |
| | | Per J Hunt from Berkheimer. | | | | | | | |
| 01310 | 310 | MERCANT TX | -249,828.80 | -260,000.00 | -260,000.00 | -248,411.90 | -250,000.00 | -240,000.00 | _____ |
| | | Gross receipts tax on retail and restaurants (3/4 mill) and wholesale sales (1/2 mill). | | | | | | | |
| 01310 | 510 | LOCAL SERV | -391,091.14 | -430,000.00 | -430,000.00 | -315,891.08 | -410,000.00 | -415,000.00 | _____ |
| | | Per J Hunt from Berkheimer. | | | | | | | |
| 01310 | 810 | BUS PRIVIL | -464,031.76 | -400,000.00 | -400,000.00 | -436,405.99 | -460,000.00 | -440,000.00 | _____ |
| | | 1 Mill Tax on Gross receipts - paid by service businesses and professionals. | | | | | | | |
| 01321 | 610 | TRNSNT RET | -1,320.00 | -200.00 | -200.00 | -1,620.00 | -2,000.00 | -2,000.00 | _____ |
| | | Permit Fees to solicit in the Township. | | | | | | | |
| 01321 | 800 | CABLE TV F | -265,870.21 | -257,000.00 | -257,000.00 | -191,574.39 | -250,000.00 | -235,000.00 | _____ |
| | | Represents 5% of cable tv revenue from Verizon and Comcast. | | | | | | | |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
|---------------|-----|--|-------------|-------------|-------------|-------------|-------------|-------------|---------|
| GENERAL FUND | | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 01331 | 100 | ST VEHI VI | -4,924.50 | -4,000.00 | -4,000.00 | -2,604.22 | -3,000.00 | -3,000.00 | |
| | | State Police Citations | | | | | | | |
| 01331 | 120 | CTY VLTN 0 | -6,526.04 | -7,500.00 | -7,500.00 | -6,794.27 | -7,250.00 | -7,500.00 | |
| | | District Citation Income. | | | | | | | |
| 01341 | 000 | INTEREST E | -307,629.61 | -330,000.00 | -330,000.00 | -299,729.72 | -398,000.00 | -375,000.00 | |
| | | PLGIT avg is 4.93% @ 9.30.2024 30k a month. | | | | | | | |
| 01342 | 210 | SEWER RV L | -127,200.00 | -130,000.00 | -130,000.00 | -63,600.00 | -127,200.00 | -135,000.00 | |
| | | Sewer Department use of Township Building/ROW/Easements increase. (re: 08.409.383]. 5% | | | | | | | |
| 01342 | 220 | BANK LEASE | -147,962.73 | -151,529.00 | -151,529.00 | -113,646.03 | -151,838.00 | -155,633.00 | |
| | | Per Lease. | | | | | | | |
| 01354 | 034 | DUI TSK FR | -753.10 | -2,500.00 | -2,500.00 | .00 | .00 | .00 | |
| | | Not in 2025 Budget Make inactive in 2025. | | | | | | | |
| 01355 | 010 | PT PURTA | -8,843.95 | -8,850.00 | -8,850.00 | .00 | -8,850.00 | -8,850.00 | |
| | | Based on value of property owned by utilities in the Township. | | | | | | | |
| 01355 | 012 | PENSION AI | -341,435.49 | -341,435.00 | -341,435.00 | -377,493.31 | -377,493.00 | -377,493.00 | |
| | | State Aid to offset Pension MMO's. | | | | | | | |
| 01355 | 070 | V.F.R.AID | -134,431.76 | -134,432.00 | -134,432.00 | -137,086.34 | -137,086.00 | -137,086.00 | |
| | | Volunteer Fire Relief Aide (re: 01.411.000). Split 70/30 Wissahickon/North Penn. | | | | | | | |
| 01355 | 080 | LIQUOR LIC | -1,400.00 | -1,400.00 | -1,400.00 | -2,100.00 | -2,100.00 | -1,400.00 | |
| 01358 | 040 | NMNTCO REC | .00 | -19,000.00 | -19,000.00 | -17,705.38 | -17,705.00 | -15,000.00 | |
| | | Annual State Recycling Grant - Managed NMONTCO Recycling Commission. | | | | | | | |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
|---------------|------|--|-------------|-------------|-------------|-------------|-------------|-------------|---------|
| GENERAL | FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 01361 | 300 | SUBD/DEV F | -15,908.00 | -12,000.00 | -12,000.00 | -15,250.00 | -18,000.00 | -40,000.00 | |
| | | Application fees & stormwater app fee (from account 31.387.200). | | | | | | | |
| 01361 | 330 | ZHB FEES | -19,790.00 | -20,000.00 | -20,000.00 | -41,960.00 | -47,100.00 | -30,000.00 | |
| 01361 | 340 | CNDTNL USE | -5,500.00 | -1,500.00 | -1,500.00 | -4,000.00 | -4,500.00 | -6,000.00 | |
| | | Berkadia. | | | | | | | |
| 01361 | 360 | IMPCT FEE | .00 | .00 | .00 | .00 | .00 | -15,000.00 | |
| | | Recreation Impact Fee (Park Maintenance moved to GF, so should income) | | | | | | | |
| 01361 | 370 | ADMIN FEE | -9,261.86 | -6,500.00 | -6,500.00 | -6,187.07 | -8,000.00 | -8,000.00 | |
| | | Fee for administering Escrow Funds - 10% fee max \$50. | | | | | | | |
| 01361 | 400 | SWR LTRL I | -2,610.00 | -3,000.00 | -3,000.00 | -3,300.00 | -3,500.00 | -4,000.00 | |
| | | Permit Fees. Determined by building activity. | | | | | | | |
| 01361 | 410 | BLDG PERMI | -343,571.37 | -350,000.00 | -350,000.00 | -196,463.59 | -250,000.00 | -300,000.00 | |
| | | Permit Fees. Determined by building activity. | | | | | | | |
| 01361 | 420 | ELECT PRMT | -39,277.30 | -35,000.00 | -35,000.00 | -23,025.00 | -30,000.00 | -30,000.00 | |
| | | Permit Fees. Determined by building activity. | | | | | | | |
| 01361 | 430 | PLMBG PERM | -85,513.00 | -85,000.00 | -85,000.00 | -52,579.50 | -70,000.00 | -75,000.00 | |
| | | Permit Fees. Determined by building activity. | | | | | | | |
| 01361 | 460 | FIRE SAFET | -21,385.00 | -24,000.00 | -24,000.00 | -12,450.00 | -18,000.00 | -20,000.00 | |
| | | Can be part of Building Permit. | | | | | | | |
| 01361 | 600 | PLMBRS L/R | -12,665.00 | -11,500.00 | -11,500.00 | -8,935.00 | -12,550.00 | -13,000.00 | |
| | | \$125 annual license fee for Master Plumbers. | | | | | | | |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2025 | | | 2025 BUDGET | | | FOR PERIOD 99 | | | |
|------------------|------|---|-------------|-------------|-------------|---------------|-------------|-------------|---------|
| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
| GENERAL | FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 01361 | 620 | ELECTR LIC | -8,963.00 | -8,000.00 | -8,000.00 | -7,000.00 | -10,165.00 | -10,000.00 | |
| | | \$50 Annual License Fee. | | | | | | | |
| 01361 | 640 | GEN CTR LI | -17,050.00 | -15,000.00 | -15,000.00 | -10,375.00 | -15,850.00 | -16,000.00 | |
| | | \$125.00 Annual License Fee for commercial. | | | | | | | |
| 01361 | 820 | ROP-ST.ENC | -15,930.00 | -12,000.00 | -12,000.00 | -28,230.00 | -30,000.00 | -20,000.00 | |
| | | Road Opening Permits for Township Roads. | | | | | | | |
| 01362 | 100 | SPCL DETL | -6,537.50 | -17,500.00 | -17,500.00 | -4,705.00 | -12,000.00 | -10,000.00 | |
| | | Police for school functions; sport events. | | | | | | | |
| 01362 | 110 | SALE POL R | -4,540.00 | -3,500.00 | -3,500.00 | -10,605.00 | -12,000.00 | -12,000.00 | |
| 01362 | 120 | S.R.OFFICE | -153,172.48 | -158,534.00 | -158,534.00 | -155,733.54 | -155,734.00 | -164,875.00 | |
| | | 75% of costs paid by Wissahickon School District. | | | | | | | |
| 01362 | 121 | C.GUARD | -8,595.78 | -8,939.00 | -8,939.00 | -8,776.95 | -8,777.00 | -8,800.00 | |
| | | 50% salary paid by Wissahickon School District. | | | | | | | |
| 01362 | 130 | SEC.ALRM M | -1,372.72 | -2,500.00 | -2,500.00 | -1,635.00 | -2,000.00 | -3,000.00 | |
| | | False Alarm Fees. Fines were increased in 2023 to deter false alarms. | | | | | | | |
| 01363 | 433 | SIGNAL FEE | -3,990.00 | -4,080.00 | -4,080.00 | -4,080.00 | -4,080.00 | -4,170.00 | |
| | | Brandywine Traffic signal payment once a year. See schedule. | | | | | | | |
| 01380 | 000 | MISC REVEN | -23,625.49 | -5,000.00 | -5,000.00 | -1,217.36 | -1,500.00 | -10,000.00 | |
| | | P-Card Rebate. | | | | | | | |
| 01387 | 010 | DVIT DIV | -16,441.00 | -30,000.00 | -30,000.00 | .00 | -30,000.00 | -30,000.00 | |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2025 | | | 2025 BUDGET | | | | FOR PERIOD 99 | | |
|---|-----|------------|----------------|----------------|----------------|---------------|----------------|----------------|---------|
| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
| GENERAL FUND | | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 01392 | 080 | TRSF SEW F | -7,877.00 | -10,394.00 | -10,394.00 | .00 | -11,285.00 | -13,067.00 | _____ |
| 25% of 2025 Non-Uniform Pension MMO (\$0) & Non-uniform Defined Contribution (\$52,269) | | | | | | | | | |
| TOTAL GENERAL FUND | | | -10,181,707.21 | -10,721,793.00 | -10,721,793.00 | -8,737,209.82 | -10,530,663.00 | -11,007,689.00 | _____ |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2025 | | 2025 BUDGET | | FOR PERIOD 99 | | | | |
|------------------|--|-------------|------------|---------------|------------|------------|------------|---------|
| ACCOUNTS FOR: | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
| GENERAL FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 401 | EXECUTIVE | | | | | | | |
| 01401 | 140 WAGES | 269,796.07 | 323,610.00 | 323,610.00 | 377,192.69 | 332,610.00 | 393,240.00 | _____ |
| | Wages for BOS & Admin staff (merged 01400110). | | | | | | | |
| 01401 | 153 LIFE INSUR | 5,457.94 | 6,686.00 | 6,686.00 | 8,391.10 | 6,686.00 | 8,296.00 | _____ |
| | (Merged 01400153). | | | | | | | |
| 01401 | 156 HEALTH INS | 157,829.99 | 204,476.00 | 204,476.00 | 156,325.26 | 150,000.00 | 209,727.11 | _____ |
| | (Merged 01400156). | | | | | | | |
| 01401 | 161 EMPR PR TX | 20,253.48 | 26,272.00 | 26,272.00 | 29,052.43 | 26,056.00 | 32,076.00 | _____ |
| | Includes Hlth Opt Out PR Tax OASDI & Medicare (merged 01400161, 400163, 401163). | | | | | | | |
| 01401 | 187 STAFF ENG | 25,005.50 | 28,000.00 | 28,000.00 | 25,974.09 | 27,000.00 | 28,000.00 | _____ |
| | Incentive Bonus (\$8K) & Holiday party/Volunteer Reception/Etc. (\$20K) (merged 01400220). | | | | | | | |
| 01401 | 200 OFFC SUPL | 11,241.07 | 15,500.00 | 15,500.00 | 12,511.29 | 15,000.00 | 16,000.00 | _____ |
| | Office Supplies for entire company (merged 01410200/414200) (includes 05451200). | | | | | | | |
| 01401 | 314 LEGAL | 264,352.12 | 160,000.00 | 160,000.00 | 147,110.18 | 140,000.00 | 160,000.00 | _____ |
| | Solicitor/Labor Attorney (merged 01404310). | | | | | | | |
| 01401 | 320 COMMUNICAT | 8,696.93 | 11,000.00 | 11,000.00 | 7,554.93 | 8,300.00 | 7,225.00 | _____ |
| | Tablets/cell phones for BOS & Admin (merged 01400320). | | | | | | | |
| 01401 | 340 LGL NTC | 17,131.79 | 20,000.00 | 20,000.00 | 12,468.73 | 10,500.00 | 15,000.00 | _____ |
| | Advertising ordinances, meetings, & events. | | | | | | | |
| 01401 | 350 INS/BONDIN | 74,911.07 | 73,460.00 | 73,460.00 | 184,085.98 | 188,266.00 | 254,283.49 | _____ |
| | Liability Bonding & workers Comp; 75% Liability/92% workers Comp. (merged 01402350, 486351, 486354). | | | | | | | |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2025 | | 2025 BUDGET | | FOR PERIOD 99 | | | | | |
|------------------|------|--|------------|---------------|-------------|--------------|------------|--------------|---------|
| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
| GENERAL | FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 01401 | 358 | RCYCLNG | 6,850.00 | 7,500.00 | 7,500.00 | 10,611.79 | 11,000.00 | 7,500.00 | _____ |
| | | Electronics/Paper shredding annual (merged 01427300). | | | | | | | |
| 01401 | 420 | TRNG/DS/SB | 7,240.20 | 31,115.00 | 17,115.00 | 8,266.03 | 15,000.00 | 20,000.00 | _____ |
| | | Newspaper & ICMA dues (merged 01400420, 404420). | | | | | | | |
| 01401 | 430 | TECH | 41,742.95 | 32,000.00 | 32,000.00 | 44,204.04 | 53,000.00 | 91,000.00 | _____ |
| | | All Laptops/printers (except department specific) Microsoft Office 100% (merged 01401430). | | | | | | | |
| 01401 | 450 | CONT.SERV. | 6,086.14 | 15,000.00 | 15,000.00 | 3,168.04 | 8,000.00 | 15,000.00 | _____ |
| | | Newsletter, website, general code, & drug testing partially (merged 01400316) (includes 05451340). | | | | | | | |
| 01401 | 460 | VOL BRD CM | 439.28 | 6,000.00 | 20,000.00 | 3,671.54 | 3,000.00 | 10,000.00 | _____ |
| | | Supplies for all volunteer committee & EAC recycling. | | | | | | | |
| TOTAL EXECUTIVE | | | 917,034.53 | 960,619.00 | 960,619.00 | 1,030,588.12 | 994,418.00 | 1,267,347.60 | _____ |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2025 | | 2025 BUDGET | | FOR PERIOD 99 | | | |
|------------------|---|-------------|------------|---------------|------------|------------|--------------------|
| ACCOUNTS FOR: | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 |
| GENERAL FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST COMMENT |
| 402 | FINANCIAL ADMIN | | | | | | |
| 01402 | 140 WAGES FIN | 143,801.34 | 220,350.00 | 220,350.00 | 166,282.97 | 177,781.00 | 230,302.00 _____ |
| | Finance Wages; Staff Accountant started Sept. 2024 and Elected Auditors (merged 01402140) | | | | | | |
| 01402 | 153 LIFE INS | 2,558.04 | 6,252.00 | 6,252.00 | 3,176.98 | 4,500.00 | 3,791.00 _____ |
| | Disability & Life Ins. Finance. | | | | | | |
| 01402 | 156 HEALTH INS | 34,196.53 | 46,393.00 | 46,393.00 | 32,409.74 | 35,000.00 | 53,070.67 _____ |
| | Health Ins. Finance. | | | | | | |
| 01402 | 161 EMPR PR TX | 10,835.29 | 16,877.00 | 16,877.00 | 12,901.05 | 13,577.00 | 17,618.00 _____ |
| | Includes Elected Auditor PR Tax(Merged 01402161). | | | | | | |
| 01402 | 310 PROFES SRV | 210,267.73 | 105,000.00 | 105,000.00 | 75,421.50 | 100,000.00 | 100,000.00 _____ |
| | HR, auditing, banking, pension (merged 01402311). | | | | | | |
| 01402 | 420 TRNG/DS/SB | 1,478.00 | 6,500.00 | 6,500.00 | 75.00 | .00 | 5,000.00 _____ |
| | Finance Dues CPE Training | | | | | | |
| 01402 | 430 TECH | 9,433.48 | 13,720.00 | 13,720.00 | 9,801.66 | 19,000.00 | 13,000.00 _____ |
| | Accounting software for Finance Dept. (merged 01402370). | | | | | | |
| | TOTAL FINANCIAL ADMIN | 412,570.41 | 415,092.00 | 415,092.00 | 300,068.90 | 349,858.00 | 422,781.67 _____ |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2025 | | 2025 BUDGET | | | | | | FOR PERIOD 99 | |
|------------------|----------------------|---|------------|------------|-------------|------------|------------|---------------|---------|
| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
| GENERAL FUND | | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 403 | TAX COLLECTION | | | | | | | | |
| 01403 | 110 | SALARY-ELE | 18,344.82 | 17,474.00 | 17,474.00 | 16,874.99 | 17,474.00 | 17,457.00 | _____ |
| 01403 | 121 | COMMIS-APP Commission for Berkheimer. | 17,445.52 | 17,500.00 | 17,500.00 | 16,563.38 | 17,500.00 | 17,500.00 | _____ |
| 01403 | 122 | COMMIS-EIT Commission for Berkheimer. | 58,724.64 | 65,000.00 | 65,000.00 | 58,883.41 | 65,000.00 | 65,000.00 | _____ |
| 01403 | 123 | COMMIS LST Commission for Berkheimer. | 7,645.10 | 7,500.00 | 7,500.00 | 7,859.55 | 7,500.00 | 7,500.00 | _____ |
| 01403 | 161 | PR TAX (Merged 01403161). | 1,403.55 | 1,336.00 | 1,336.00 | 1,291.11 | 1,336.00 | 1,336.00 | _____ |
| 01403 | 200 | SUPPLIES Supplies for Elected Tax collector. | 2,746.86 | 3,500.00 | 3,500.00 | 2,782.31 | 2,800.00 | 3,000.00 | _____ |
| | TOTAL TAX COLLECTION | | 106,310.49 | 112,310.00 | 112,310.00 | 104,254.75 | 111,610.00 | 111,793.00 | _____ |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
|---------------|--|------------|------------|-------------|------------|------------|------------|---------|
| GENERAL FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 409 | BUILDNGS & PLANT | | | | | | | |
| 01409 | 140 WAGES MAIN | 43,459.15 | 50,140.00 | 50,140.00 | 47,937.25 | 50,140.00 | 52,144.00 | _____ |
| 01409 | 153 LIFE INSUR Disability & Life Insurance. | -1,105.83 | 1,141.00 | 1,141.00 | 1,013.79 | 1,141.00 | 910.00 | _____ |
| 01409 | 156 HEALTH INS Health Insurance & Opt out. | 30,239.18 | 27,427.00 | 27,427.00 | 21,736.52 | 21,700.00 | 30,127.75 | _____ |
| 01409 | 161 PR TAX (Merged 01409163). | 3,451.08 | 3,836.00 | 3,836.00 | 3,670.52 | 3,836.00 | 3,989.00 | _____ |
| 01409 | 220 SUPPLIES General supplies (paper towels, trash bags, etc.) for all buildings including Park buildings and postage. | 11,726.24 | 14,000.00 | 14,000.00 | 19,043.94 | 21,000.00 | 25,000.00 | _____ |
| 01409 | 320 COMNCATNS Landlines for all buildings including Park Buildings. | 11,276.14 | 12,500.00 | 12,500.00 | 23,929.40 | 23,000.00 | 21,000.00 | _____ |
| 01409 | 360 UTILITIES All buildings Including Penllyn woods. 2025: have to replace old phone system (can no longer buy replacement phones) - \$6K one-time installation & \$4K/year in additional ongoing costs monthly fee | 35,208.73 | 45,000.00 | 45,000.00 | 32,509.08 | 45,000.00 | 55,000.00 | _____ |
| 01409 | 370 R&M General R&M; light bulbs, doors, windows, mulch etc. (includes 05454370). | 128,640.51 | 135,000.00 | 135,000.00 | 106,001.71 | 112,000.00 | 90,000.00 | _____ |
| 01409 | 450 CONT.SERV. Agreements with 3rd parties (Generator, HVAC, Elevator, Alarm, Janitorial, Pest Services). | .00 | .00 | .00 | 19,037.10 | 11,655.00 | 42,000.00 | _____ |
| | TOTAL BUILDNGS & PLANT | 262,895.20 | 289,044.00 | 289,044.00 | 274,879.31 | 289,472.00 | 320,170.75 | _____ |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
|---------------|--|--------------|--------------|--------------|--------------|--------------|--------------|---------|
| GENERAL FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 410 | POLICE | | | | | | | |
| 01410 | 140 POLICE WGS | 2,918,370.46 | 3,112,829.00 | 3,112,829.00 | 2,823,326.11 | 3,112,829.00 | 3,018,018.00 | _____ |
| | Wages Police- Chief/Lt/Srgts/Patrol (merged 01410110, 410120, 410130). | | | | | | | |
| 01410 | 150 NONUNIF PR | 138,541.71 | 146,021.00 | 146,021.00 | 138,818.84 | 146,021.00 | 152,920.00 | _____ |
| | Dispatch, Crossing Guard, Mechanic (merged 01410142, 410150, 410151). | | | | | | | |
| 01410 | 153 LIFE INS. | 41,766.83 | 43,417.57 | 43,417.57 | 43,807.75 | 43,418.00 | 43,396.00 | _____ |
| | Disability & Life Insurance Police. | | | | | | | |
| 01410 | 156 HEALTH INS | 702,887.68 | 683,248.39 | 683,248.39 | 493,452.33 | 525,384.00 | 624,526.22 | _____ |
| | Health Ins & Opt out Police (merged 01487158). | | | | | | | |
| 01410 | 158 P-RET HEAL | 10,439.12 | 15,000.00 | 15,000.00 | 10,406.36 | 10,500.00 | 11,850.00 | _____ |
| | OPEB | | | | | | | |
| 01410 | 161 PR TAX | 57,751.33 | 60,267.00 | 60,267.00 | 55,154.31 | 60,267.00 | 71,684.00 | _____ |
| | Includes payroll tax on Opt out. (Merged 01410163, 487161, 487163). | | | | | | | |
| 01410 | 174 ED TUITION | 7,406.03 | 15,000.00 | 15,000.00 | 4,983.41 | 7,500.00 | 15,000.00 | _____ |
| | Capped at \$15K for entire Dept. | | | | | | | |
| 01410 | 181 POLICE OT | 166,998.32 | 125,000.00 | 125,000.00 | 166,636.57 | 165,000.00 | 165,000.00 | _____ |
| | Sgts & Patrolman (merged 01410182). | | | | | | | |
| 01410 | 183 OVERTIME: | 5,334.88 | 11,500.00 | 11,500.00 | .00 | .00 | .00 | _____ |
| | Not Budgeted in 2025. | | | | | | | |
| 01410 | 184 SPECIAL DE | 17,985.99 | 17,500.00 | 17,500.00 | 13,214.51 | 12,000.00 | 10,000.00 | _____ |
| | Expenses associated with reimbursable events, connected to 01362110. | | | | | | | |
| 01410 | 187 UNUSED SIC | 8,497.50 | 10,000.00 | 10,000.00 | .00 | 8,500.00 | 10,000.00 | _____ |
| | Annual. | | | | | | | |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
|---------------|-----|---|-----------|-----------|-------------|-----------|------------|------------|---------|
| GENERAL FUND | | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 01410 | 188 | FESTIVE HO | 29,382.97 | 48,073.00 | 48,073.00 | 39,055.39 | 48,073.00 | 49,875.00 | _____ |
| | | NY, Memorial, Labor, Thanksgiving, Xmas. | | | | | | | |
| 01410 | 201 | REG RSP TM | 4,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 12,000.00 | _____ |
| | | Swat, MIRT, Accident Team. | | | | | | | |
| 01410 | 220 | OP SUPPLIE | 27,797.40 | 25,000.00 | 25,000.00 | 22,326.42 | 25,000.00 | 35,000.00 | _____ |
| | | Police supplies; Toll plate, police gear, etc. | | | | | | | |
| 01410 | 222 | DET OP SUP | 7,008.44 | 10,000.00 | 10,000.00 | 10,708.71 | 10,000.00 | 10,000.00 | _____ |
| | | Detective specific supplies; Video Camera, Leads tracking, ect. | | | | | | | |
| 01410 | 238 | UNIFORMS | 26,531.68 | 43,000.00 | 43,000.00 | 30,567.17 | 43,000.00 | 53,200.00 | _____ |
| | | Uniform cleaning/allowance (merged 01410239). | | | | | | | |
| 01410 | 262 | VEH MNT | 35,092.07 | 50,000.00 | 50,000.00 | 27,547.34 | 30,000.00 | 25,000.00 | _____ |
| | | (Merged 01410370). | | | | | | | |
| 01410 | 311 | PROF. SERV | 66,034.82 | 80,000.00 | 80,000.00 | 53,610.68 | 70,000.00 | 75,000.00 | _____ |
| | | PFM/USBank/CBIZ. | | | | | | | |
| 01410 | 320 | COMMUNICAT | 8,363.42 | 10,500.00 | 10,500.00 | 9,184.55 | 10,500.00 | 9,300.00 | _____ |
| | | Police cell phones & Modems. | | | | | | | |
| 01410 | 374 | FUEL/ GASO | 41,302.34 | 55,000.00 | 55,000.00 | 43,992.51 | 55,000.00 | 60,000.00 | _____ |
| | | Allocated quarterly. | | | | | | | |
| 01410 | 420 | TRNG/DS/SB | 24,317.58 | 29,000.00 | 29,000.00 | 16,401.33 | 20,000.00 | 30,000.00 | _____ |
| | | Conferences/professional associations (merged 01410460). | | | | | | | |
| 01410 | 430 | TECHNLGY | .00 | .00 | .00 | 15,112.12 | 20,000.00 | 66,000.00 | _____ |
| | | Police specific; copier/Software, Includes \$20k conversion to cloud. | | | | | | | |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2025 | | 2025 BUDGET | | | | | | | FOR PERIOD 99 |
|------------------|------|---|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
| GENERAL | FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 01410 | 450 | CONTRAC SV | 54,190.12 | 69,000.00 | 69,000.00 | 43,125.04 | 65,000.00 | 70,000.00 | _____ |
| | | Hiring, Physical fitness, & Drug testing (merged 01410310). | | | | | | | |
| 01410 | 480 | CMNTY RESP | 8,286.26 | 10,000.00 | 10,000.00 | 9,388.17 | 10,000.00 | 15,000.00 | _____ |
| | | Community Service Events. | | | | | | | |
| TOTAL POLICE | | | 4,408,286.95 | 4,674,355.96 | 4,674,355.96 | 4,075,819.62 | 4,502,992.00 | 4,632,769.22 | _____ |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2025 | | 2025 BUDGET | | FOR PERIOD 99 | | | | | |
|------------------|------------|-----------------------------|------------|---------------|-------------|------------|------------|------------|---------|
| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
| GENERAL | FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 411 | FIRE | | | | | | | | |
| 01411 | 000 | FIRE RELIE | 134,431.76 | 137,473.00 | 137,473.00 | 137,086.34 | 137,086.00 | 137,086.00 | _____ |
| | | State Aid Received in Fall. | | | | | | | |
| | TOTAL FIRE | | 134,431.76 | 137,473.00 | 137,473.00 | 137,086.34 | 137,086.00 | 137,086.00 | _____ |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2025 | | | 2025 BUDGET | | | | FOR PERIOD 99 | |
|------------------|-----------|-----------------------|-------------|-----------|-------------|-----------|---------------|--------------------|
| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 |
| GENERAL | FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST COMMENT |
| 412 | AMBULANCE | | | | | | | |
| 01412 | 520 | AMBULANCE | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 _____ |
| | | Discretionary by LGT. | | | | | | |
| | TOTAL | AMBULANCE | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 30,000.00 _____ |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
|---------------|---|------------|------------|-------------|------------|------------|------------|---------|
| GENERAL FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 414 | PLANING & ZONING | | | | | | | |
| 01414 | 140 WAGES B&Z | 124,466.72 | 243,500.00 | 243,500.00 | 151,673.32 | 243,500.00 | 187,302.00 | _____ |
| 01414 | 153 LIFE INS. Disability & Life B&Z. | 1,814.84 | 2,035.00 | 2,035.00 | 2,744.00 | 2,035.00 | 2,782.00 | _____ |
| 01414 | 156 HEALTH INS Health Ins. B&Z. | 24,004.15 | 52,801.00 | 52,801.00 | 44,493.48 | 46,494.00 | 61,045.31 | _____ |
| 01414 | 161 PR TAX Includes payroll tax on Opt out. (Merged 01414161). | 9,474.13 | 18,628.00 | 18,628.00 | 11,749.24 | 18,628.00 | 14,890.00 | _____ |
| 01414 | 310 PROF SERV- Planner, MCPC Comp plan (\$13,104) | 23,042.50 | 20,000.00 | 20,000.00 | 3,132.52 | 20,000.00 | 20,000.00 | _____ |
| 01414 | 311 PRF S-UCC Inspections for new buildings, additions, renovations, etc. | 198,220.50 | 210,000.00 | 210,000.00 | 176,842.25 | 168,000.00 | 210,000.00 | _____ |
| 01414 | 312 FIRE INSP A Comly (merged 01413312). | 12,155.25 | 12,000.00 | 12,000.00 | 12,953.25 | 8,000.00 | 10,000.00 | _____ |
| 01414 | 313 ENGNRNG Twp. Engineer, Traffic Engineer, Environmental Engineer (Merged 01408310). | 169,226.75 | 185,000.00 | 185,000.00 | 221,331.97 | 220,000.00 | 220,000.00 | _____ |
| 01414 | 314 PRF SRV LG Court Reporter & ZHB Legal. | 42,855.30 | 30,000.00 | 30,000.00 | 43,117.34 | 40,000.00 | 45,000.00 | _____ |
| 01414 | 340 LGL NTCES Public notices for meetings. | 9,821.34 | 15,000.00 | 15,000.00 | 14,460.80 | 15,000.00 | 15,000.00 | _____ |
| 01414 | 420 TRNG/DS/SB Cont Education Units | 592.60 | 1,000.00 | 1,000.00 | 435.00 | .00 | 1,000.00 | _____ |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
|---|-------------|------------|------------|-------------|------------|------------|------------|---------|
| GENERAL FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 01414 | 430 TECHNLY | 20,550.00 | 30,000.00 | 30,000.00 | 17,876.54 | 19,000.00 | 12,500.00 | _____ |
| GIS & Software specific to B&Z; TRIASR 60% (merged 01414316). | | | | | | | | |
| TOTAL PLANING & ZONING | | 636,224.08 | 819,964.00 | 819,964.00 | 700,809.71 | 800,657.00 | 799,519.31 | _____ |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2025 | | 2025 BUDGET | | FOR PERIOD 99 | | | | |
|------------------|---|-------------|------------|---------------|------------|------------|------------|---------|
| ACCOUNTS FOR: | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
| GENERAL FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 430 | PW-HIGHWAY RDS STS | | | | | | | |
| 01430 | 140 WAGES PW | 422,408.25 | 507,267.00 | 507,267.00 | 458,731.05 | 507,267.00 | 692,201.00 | _____ |
| | wages Public Works (merged 01437151) (includes 05454141). | | | | | | | |
| 01430 | 153 LIFE INS. | 9,116.62 | 9,630.00 | 9,630.00 | 9,729.60 | 9,630.00 | 12,092.00 | _____ |
| | Disability & Life Highway. | | | | | | | |
| 01430 | 156 HEALTH INS | 189,657.24 | 168,453.00 | 168,453.00 | 137,335.20 | 130,000.00 | 234,920.89 | _____ |
| | Health Ins Highway (merged 01437156). | | | | | | | |
| 01430 | 161 PR TAX | 32,654.89 | 41,865.00 | 41,865.00 | 35,899.67 | 41,865.00 | 56,193.82 | _____ |
| | Includes payroll tax on Opt out. (Merged 01430163, 432161, 432163, 437161, 437163). | | | | | | | |
| 01430 | 181 OT SNOW HW | 3,827.47 | 40,000.00 | 40,000.00 | 4,823.73 | 6,000.00 | 30,000.00 | _____ |
| | OT for Snow & Ice (merged 01430181). | | | | | | | |
| 01430 | 220 SUPPLIES | 22,297.26 | 28,000.00 | 28,000.00 | 24,031.25 | 26,000.00 | 53,000.00 | _____ |
| | Screws, Paint, Gas mix, etc. (merged 01432262, 430260, 430261, 437200) (includes 05454220, 454221, 454372). | | | | | | | |
| 01430 | 221 SNWICE SUP | 62.65 | 4,000.00 | 4,000.00 | 2,921.77 | 4,000.00 | 4,000.00 | _____ |
| | Calcium & Snow Equipment (merged 01432220). | | | | | | | |
| 01430 | 238 CLOTHING & | 3,491.56 | 4,000.00 | 4,000.00 | 3,769.79 | 4,000.00 | 6,000.00 | _____ |
| | Shirts & Boots etc. reimbursements (includes 05454238). | | | | | | | |
| 01430 | 262 RPRS TOOLS | 25,894.69 | 17,500.00 | 17,500.00 | 35,262.12 | 35,000.00 | 35,000.00 | _____ |
| | (Merged 01437261) (includes 05437370). | | | | | | | |
| 01430 | 320 COMMUNICAT | 1,655.17 | 2,000.00 | 2,000.00 | 2,562.24 | 2,000.00 | 2,700.00 | _____ |
| | Cell phones & Reimbursements for PW (includes 05454320). | | | | | | | |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
|--------------------------|---|------------|------------|-------------|------------|------------|--------------|---------|
| GENERAL FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 01430 | 360 UTILITIES | 6,263.77 | 5,750.00 | 5,750.00 | 6,624.03 | 6,500.00 | 11,200.00 | _____ |
| | Including Traffic Signal & Street Light utilities (merged 01433360, 434360); 2025: Add Pen-Ambler & Penllyn street lights (from 02434371 & 02434372) | | | | | | | |
| 01430 | 370 R&M PW | 95,793.85 | 65,700.00 | 65,700.00 | 55,176.88 | 57,000.00 | 57,000.00 | _____ |
| | Not Buildings & Vehicles (merged 01433000, 433010, 433200, 434370, 436245) (includes 5454370, 454380, 454720). | | | | | | | |
| 01430 | 371 STMWTR RM | .00 | .00 | .00 | .00 | .00 | 17,500.00 | _____ |
| | Specific to Stormwater Management. | | | | | | | |
| 01430 | 374 FUEL/ GASO | 13,826.66 | 18,000.00 | 18,000.00 | 11,143.59 | 12,000.00 | 18,000.00 | _____ |
| | Allocated quarterly. | | | | | | | |
| 01430 | 420 TRNG/DS/SB | 7,546.72 | 2,000.00 | 2,000.00 | 4,534.50 | 2,000.00 | 4,000.00 | _____ |
| | Licenses & certifications; Pest, CDL, Pub. Works assoc. etc. (includes 05454460). | | | | | | | |
| 01430 | 430 TECHNLY | .00 | .00 | .00 | 130.18 | .00 | 8,500.00 | _____ |
| | TRAISR 40%, Comm Pass Software. | | | | | | | |
| 01430 | 450 CONTRACT S | 13,976.55 | 10,000.00 | 10,000.00 | 24,804.24 | 20,000.00 | 70,000.00 | _____ |
| | Grass cutting (Not basins) drug testing, Service Agreements (merged 01431450)(includes 05454450, 487157). | | | | | | | |
| 01430 | 451 STRMWTR CS | .00 | .00 | .00 | .00 | .00 | 42,000.00 | _____ |
| | Service Agreements STMWTR (street sweeping, basin mowing, etc.). | | | | | | | |
| TOTAL PW-HIGHWAY RDS STS | | 848,473.35 | 924,165.00 | 924,165.00 | 817,479.84 | 863,262.00 | 1,354,307.71 | _____ |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2025 | | 2025 BUDGET | | FOR PERIOD 99 | | | |
|------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| ACCOUNTS FOR: | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 |
| GENERAL FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST COMMENT |
| 487 | EMPLOYEE BENEFITS | | | | | | |
| 01487 | 157 FRINGE BEN | 9,277.82 | 8,775.00 | 8,775.00 | 4,978.63 | 8,775.00 | 15,000.00 _____ |
| | Gym memberships & Sick buyout. | | | | | | |
| 01487 | 197 DFND CNTRB | 22,108.19 | 45,846.00 | 45,846.00 | 48,398.71 | 45,846.00 | 60,827.00 _____ |
| | MMO Est 2025 \$54,363 (Per Budget Sheet \$89,790 01:\$60,827 05:\$10,877 08:\$18,087). | | | | | | |
| 01487 | 600 TX PLC PEN | 315,262.46 | 448,845.00 | 448,845.00 | 448,845.00 | 448,845.00 | 448,011.00 _____ |
| | MMO Est. 2025 new Acct in 487 (merged 01492600). | | | | | | |
| 01487 | 610 TX OPEB | 25,000.00 | 35,549.00 | 35,549.00 | 35,549.00 | 35,549.00 | 25,000.00 _____ |
| | New acct in 487 (merged 01492610). | | | | | | |
| 01487 | 650 TX NU PEN | 26,173.03 | 45,143.00 | 45,143.00 | 6,028.00 | 45,143.00 | .00 _____ |
| | MMO Est 2025 new account in 487 (merged 01492650). | | | | | | |
| | TOTAL EMPLOYEE BENEFITS | 397,821.50 | 584,158.00 | 584,158.00 | 543,799.34 | 584,158.00 | 548,838.00 _____ |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2025 | | 2025 BUDGET | | FOR PERIOD 99 | | | |
|------------------|--|----------------|----------------|----------------|----------------|----------------|--------------------|
| ACCOUNTS FOR: | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 |
| GENERAL FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST COMMENT |
| 492 | INTERFUND OPERATING TRANS | | | | | | |
| 01492 | 030 TRNSF FIRE | 165,000.00 | 165,000.00 | 165,000.00 | 165,000.00 | 165,000.00 | 165,000.00 |
| 01492 | 050 TRNS REC F | 200,000.00 | 180,000.00 | 180,000.00 | .00 | 50,000.00 | .00 |
| | Rec Projection 2024 is short \$50k. | | | | | | |
| 01492 | 200 TRNS SKG F | .00 | .00 | .00 | .00 | .00 | 278,343.00 |
| | Bond Issue \$5M 2025 Debt Service \$371,123 *75%. | | | | | | |
| 01492 | 300 TRX CAP FN | 1,300,000.00 | 1,000,000.00 | 1,000,000.00 | 2,017,814.04 | 2,017,814.04 | 500,000.00 |
| | Per Capital use of Reserves 2024 \$800K here not Traffic Impact. | | | | | | |
| | TOTAL INTERFUND OPERATING TR | 1,665,000.00 | 1,345,000.00 | 1,345,000.00 | 2,182,814.04 | 2,232,814.04 | 943,343.00 |
| | TOTAL GENERAL FUND | -362,658.94 | -429,612.04 | -429,612.04 | -202,234.97 | 365,664.04 | -439,732.74 |
| | TOTAL REVENUE | -10,181,707.21 | -10,721,793.00 | -10,721,793.00 | -10,399,834.94 | -10,530,663.00 | -11,007,689.00 |
| | TOTAL EXPENSE | 9,819,048.27 | 10,292,180.96 | 10,292,180.96 | 10,197,599.97 | 10,896,327.04 | 10,567,956.26 |
| | GRAND TOTAL | -362,658.94 | -429,612.04 | -429,612.04 | -202,234.97 | 365,664.04 | -439,732.74 |

** END OF REPORT - Generated by Melinda Haldeman **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
|-------------------|-----|---|------------|------------|-------------|------------|------------|------------|---------|
| STREET LIGHT FUND | | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 02301 | 100 | CRT R/E TX | -18,268.96 | -19,000.00 | -19,000.00 | -16,363.57 | -19,000.00 | -14,000.00 | _____ |
| | | Assessment for Street Lights in the specific neighborhoods (Not RE Tax millage). | | | | | | | |
| 02341 | 000 | INTEREST E | -1,264.62 | -1,100.00 | -1,100.00 | -1,247.94 | -1,610.00 | -1,620.00 | _____ |
| 02434 | 371 | R/M PEN AM | 2,538.93 | 3,500.00 | 3,500.00 | 1,899.81 | 2,590.00 | .00 | _____ |
| | | Electric cost. Moved to Gen Fund 01430360. | | | | | | | |
| 02434 | 372 | R/M PENLLY | 1,809.24 | 2,500.00 | 2,500.00 | 1,439.36 | 2,000.00 | .00 | _____ |
| | | Electric cost. Moved to Gen Fund 01430360. | | | | | | | |
| 02434 | 373 | R/M TRE ES | 499.30 | 750.00 | 750.00 | 39.80 | 750.00 | 1,000.00 | _____ |
| | | Electric cost plus \$500 for repairs (only have Feb bill. Called PECO Billing issue. Will get). | | | | | | | |
| 02434 | 374 | R/M WD POD | 1,646.21 | 120.00 | 120.00 | 102.77 | 125.00 | 630.00 | _____ |
| | | Electric cost plus \$500 for repairs. | | | | | | | |
| 02434 | 375 | R/M FOX RE | 397.02 | 425.00 | 425.00 | 267.56 | 333.00 | 850.00 | _____ |
| | | Electric cost plus \$500 for repairs. | | | | | | | |
| 02434 | 376 | R/M POLO C | 566.32 | 800.00 | 800.00 | 260.13 | 319.00 | 825.00 | _____ |
| | | Electric cost plus \$500 for repairs. | | | | | | | |
| 02434 | 377 | R/M BETHLE | 4,008.95 | 4,200.00 | 4,200.00 | 1,389.08 | 1,762.00 | 2,300.00 | _____ |
| | | Electric cost plus \$500 for repairs. | | | | | | | |
| 02434 | 378 | R/M CEDAR | 468.77 | 525.00 | 525.00 | 346.42 | 428.00 | 950.00 | _____ |
| | | Electric cost plus \$500 for repairs. | | | | | | | |
| 02434 | 379 | R/M G.RESE | 93.44 | 120.00 | 120.00 | 60.95 | 76.00 | 600.00 | _____ |
| | | Electric cost plus \$500 for repairs. | | | | | | | |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
|-------------------------|-----|---------------------------------------|------------|------------|-------------|------------|------------|------------|---------|
| STREET LIGHT FUND | | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 02434 | 380 | R/M G.CRES | 326.89 | 400.00 | 400.00 | 249.91 | 307.00 | 825.00 | _____ |
| | | Electric cost plus \$500 for repairs. | | | | | | | |
| 02434 | 381 | R/M WALNUT | 326.42 | 400.00 | 400.00 | 242.81 | 297.00 | 810.00 | _____ |
| | | Electric cost plus \$500 for repairs. | | | | | | | |
| 02434 | 382 | R/M GWYNN | 93.38 | 115.00 | 115.00 | 61.51 | 78.00 | 600.00 | _____ |
| | | Electric cost plus \$500 for repairs. | | | | | | | |
| 02434 | 383 | WISTER WOO | 77.83 | 80.00 | 80.00 | 56.32 | 69.00 | 580.00 | _____ |
| | | Electric cost plus \$500 for repairs. | | | | | | | |
| TOTAL STREET LIGHT FUND | | | -6,680.88 | -6,165.00 | -6,165.00 | -11,195.08 | -11,476.00 | -5,650.00 | _____ |
| TOTAL REVENUE | | | -19,533.58 | -20,100.00 | -20,100.00 | -17,611.51 | -20,610.00 | -15,620.00 | _____ |
| TOTAL EXPENSE | | | 12,852.70 | 13,935.00 | 13,935.00 | 6,416.43 | 9,134.00 | 9,970.00 | _____ |
| GRAND TOTAL | | | -6,680.88 | -6,165.00 | -6,165.00 | -11,195.08 | -11,476.00 | -5,650.00 | _____ |

** END OF REPORT - Generated by Melinda Haldeman **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
|----------------------------|-----|---|-------------|-------------|-------------|-------------|-------------|-------------|---------|
| FIRE PROTECTION FUND | | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 03301 | 100 | CRT R/E TX | -201,250.19 | -202,000.00 | -202,000.00 | -199,629.39 | -202,000.00 | -202,000.00 | _____ |
| | | Real Estate Taxes for Fire Companies. | | | | | | | |
| 03301 | 600 | ITM R/E TX | -764.88 | -700.00 | -700.00 | -1,094.98 | -1,200.00 | -1,000.00 | _____ |
| 03341 | 000 | INTEREST E | -5,953.04 | -5,500.00 | -5,500.00 | -2,822.48 | -3,100.00 | -3,500.00 | _____ |
| 03392 | 010 | TRNSFR GEN | -165,000.00 | -165,000.00 | -165,000.00 | -165,000.00 | -165,000.00 | -165,000.00 | _____ |
| 03480 | 900 | N PENN VOL | 60,268.44 | 61,110.00 | 61,110.00 | .00 | 61,900.00 | 62,000.00 | _____ |
| | | Contribution from Real Estate Fire Tax plus Interest (30%). | | | | | | | |
| 03480 | 910 | WISS VL FR | 140,626.33 | 142,590.00 | 142,590.00 | 139,486.33 | 144,400.00 | 144,500.00 | _____ |
| | | Contribution from Real Estate Fire Tax plus Interest (70%). | | | | | | | |
| 03489 | 354 | WC WISSAHI | .00 | 15,000.00 | 15,000.00 | 16,060.70 | 16,061.00 | 17,000.00 | _____ |
| | | We pay portion of WC Ins to Ambler. | | | | | | | |
| 03489 | 355 | WC NP | 9,521.00 | 7,500.00 | 7,500.00 | 8,335.00 | 8,335.00 | 11,000.00 | _____ |
| | | We pay portion of WC Ins to N. Wales. | | | | | | | |
| 03489 | 900 | CNTRB N.PE | 34,300.00 | 42,750.00 | 42,750.00 | .00 | 42,180.00 | 41,000.00 | _____ |
| | | Gen. Fund transfer net of insurance (30%). | | | | | | | |
| 03489 | 910 | CTRB WISSA | 97,300.00 | 99,750.00 | 99,750.00 | .00 | 98,424.00 | 96,000.00 | _____ |
| | | Gen. Fund transfer net of insurance (70%). | | | | | | | |
| TOTAL FIRE PROTECTION FUND | | | -30,952.34 | -4,500.00 | -4,500.00 | -204,664.82 | .00 | .00 | _____ |
| | | TOTAL REVENUE | -372,968.11 | -373,200.00 | -373,200.00 | -368,546.85 | -371,300.00 | -371,500.00 | _____ |
| | | TOTAL EXPENSE | 342,015.77 | 368,700.00 | 368,700.00 | 163,882.03 | 371,300.00 | 371,500.00 | _____ |
| | | GRAND TOTAL | -30,952.34 | -4,500.00 | -4,500.00 | -204,664.82 | .00 | .00 | _____ |

** END OF REPORT - Generated by Melinda Haldeman **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2025 | | | 2025 BUDGET | | | | FOR PERIOD 99 | |
|---|-----|------------|-------------|------------|-------------|------------|---------------|--------------------|
| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 |
| FIRE HYDRANT FUND | | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST COMMENT |
| 04301 | 100 | CRT R/E TX | -39,744.57 | -41,500.00 | -41,500.00 | -36,735.63 | -37,500.00 | -39,000.00 _____ |
| No change in millage, draw down fund reserves. Consider merging into GF 2026. | | | | | | | | |
| 04301 | 600 | ITM R/E TX | -118.16 | -150.00 | -150.00 | -221.94 | -222.00 | -200.00 _____ |
| 04341 | 000 | INTEREST E | -3,130.36 | -3,100.00 | -3,100.00 | -2,455.57 | -3,255.00 | -3,000.00 _____ |
| 04411 | 360 | RNTL HYDRT | 49,397.87 | 50,000.00 | 50,000.00 | 43,706.37 | 55,459.00 | 62,000.00 _____ |
| North Wales Annual Hydrant Capacity and Ambler Water \$8k. | | | | | | | | |
| TOTAL FIRE HYDRANT FUND | | | 6,404.78 | 5,250.00 | 5,250.00 | 4,293.23 | 14,482.00 | 19,800.00 _____ |
| TOTAL REVENUE | | | -42,993.09 | -44,750.00 | -44,750.00 | -39,413.14 | -40,977.00 | -42,200.00 _____ |
| TOTAL EXPENSE | | | 49,397.87 | 50,000.00 | 50,000.00 | 43,706.37 | 55,459.00 | 62,000.00 _____ |
| GRAND TOTAL | | | 6,404.78 | 5,250.00 | 5,250.00 | 4,293.23 | 14,482.00 | 19,800.00 _____ |
| ** END OF REPORT - Generated by Melinda Haldeman ** | | | | | | | | |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
|-----------------|-----|---|-------------|-------------|-------------|-------------|-------------|-------------|---------|
| RECREATION FUND | | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 05301 | 100 | CRT R/E TX | -392,820.40 | -394,000.00 | -394,000.00 | -394,159.61 | -395,000.00 | -240,000.00 | _____ |
| | | Moving 160k to GF. Changing millage allocation | | | | | | | |
| 05301 | 600 | ITM R/E TX | -1,525.12 | -1,500.00 | -1,500.00 | -2,137.48 | -2,500.00 | -2,200.00 | _____ |
| 05341 | 000 | INTEREST E | -11,451.21 | -12,000.00 | -12,000.00 | -530.75 | -1,500.00 | -2,500.00 | _____ |
| 05358 | 010 | DVIT SAFET | .00 | .00 | .00 | .00 | .00 | -1,000.00 | _____ |
| | | Safety Grant from DVHT for safety cones. | | | | | | | |
| 05361 | 360 | IMPACT FEE | -17,972.75 | -22,096.00 | -22,096.00 | -16,252.00 | -16,252.00 | .00 | _____ |
| | | Move to GF - used for park maintenance ACCOUNT 01361360 | | | | | | | |
| 05367 | 300 | PARK RESER | -2,905.00 | -5,000.00 | -5,000.00 | -3,965.00 | -4,500.00 | -5,000.00 | _____ |
| 05367 | 400 | PROGRAM FE | -6,280.00 | -2,650.00 | -2,650.00 | -1,501.00 | -2,250.00 | -3,000.00 | _____ |
| | | Flower show tickets; other program/event revenue. | | | | | | | |
| 05367 | 410 | FALL FEST | -20,525.00 | -20,000.00 | -20,000.00 | -18,400.00 | -18,400.00 | -20,000.00 | _____ |
| 05367 | 800 | SUMMER CAM | -11,385.00 | -40,000.00 | -40,000.00 | .00 | .00 | .00 | _____ |
| | | No summer camp in 2025. | | | | | | | |
| 05367 | 900 | TKT SALE C | 75.00 | -200.00 | -200.00 | .00 | .00 | .00 | _____ |
| 05392 | 010 | TRNS FR GF | -200,000.00 | -180,000.00 | -180,000.00 | .00 | -50,000.00 | .00 | _____ |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
|-----------------|-----|---|------------|------------|-------------|------------|------------|------------|---------|
| RECREATION FUND | | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 05437 | 370 | R/M TOOLS | 11,913.39 | 7,500.00 | 7,500.00 | 6,105.91 | 6,106.00 | .00 | |
| | | Now in General Fund. | | | | | | | |
| 05437 | 374 | FUEL/ GASO | 2,246.60 | 3,500.00 | 3,500.00 | 1,123.46 | 3,500.00 | 3,500.00 | |
| | | Allocated quarterly. | | | | | | | |
| 05451 | 140 | WAGES REC | 119,091.95 | 136,236.00 | 136,236.00 | 126,281.64 | 136,236.00 | 148,177.00 | |
| | | Wages Recreation (merged 05451120 & 05454140). | | | | | | | |
| 05451 | 153 | LIFE INSUR | 3,373.17 | 2,008.00 | 2,008.00 | 1,444.18 | 2,008.00 | 1,633.00 | |
| | | Disability & Life Insurance Parks. | | | | | | | |
| 05451 | 156 | HEALTH INS | 88,003.27 | 113,329.00 | 113,329.00 | 41,854.23 | 57,000.00 | 45,790.99 | |
| | | Health Ins & Opt out Parks (merged 05487158). | | | | | | | |
| 05451 | 161 | PR TAX | 29,541.05 | 23,943.00 | 23,943.00 | 16,939.65 | 17,690.00 | 11,870.23 | |
| | | Includes payroll tax on opt out. (Merged 05451163, 487161, 487163). | | | | | | | |
| 05451 | 200 | OFFICE SUP | 298.73 | 500.00 | 500.00 | 206.41 | 207.00 | .00 | |
| | | Now in General Fund. | | | | | | | |
| 05451 | 320 | COMMUNICAT | 2,235.44 | 2,500.00 | 2,500.00 | 2,284.77 | 2,500.00 | 804.00 | |
| | | Cell phone for Parks Director. | | | | | | | |
| 05451 | 330 | TRAVEL | .00 | 100.00 | 100.00 | .00 | .00 | .00 | |
| | | Now in General Fund. | | | | | | | |
| 05451 | 340 | ADVRTSG PR | 1,038.41 | 2,000.00 | 2,000.00 | 603.78 | 650.00 | .00 | |
| | | Now in General Fund. | | | | | | | |
| 05451 | 420 | TRNG/DS/SB | 447.00 | 5,450.00 | 5,450.00 | 155.00 | 1,700.00 | 2,000.00 | |
| | | Parks memberships & associations (merged 05451460). | | | | | | | |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
|-----------------|-----|---|------------|------------|-------------|-----------|------------|------------|---------|
| RECREATION FUND | | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 05452 | 141 | WAGES-SUMM | 6,146.11 | 16,000.00 | 16,000.00 | .00 | .00 | .00 | |
| | | No Summer Camp 2025. | | | | | | | |
| 05452 | 161 | PR TAX | 459.09 | 2,770.00 | 2,770.00 | .00 | .00 | .00 | |
| | | Summer Camp PR Tax (merged 05452163). | | | | | | | |
| 05452 | 221 | SPPLS SUMM | 425.21 | 1,000.00 | 1,000.00 | .00 | .00 | .00 | |
| | | No Summer Camp 2025. | | | | | | | |
| 05453 | 141 | FALL FEST | 10,691.81 | 13,500.00 | 13,500.00 | 11,163.22 | 13,500.00 | 20,000.00 | |
| | | Expenses associated with Fall Fest; connects to account 05367410 (merged 05453247). | | | | | | | |
| 05453 | 300 | EVENTS | 5,092.65 | 9,000.00 | 9,000.00 | 7,325.58 | 7,500.00 | 10,000.00 | |
| | | Includes supplies for events (merged 05459210.) | | | | | | | |
| 05454 | 141 | WAGES-MAIN | 243,132.68 | 155,036.00 | 155,036.00 | 95,007.29 | 95,007.00 | .00 | |
| | | Now in General Fund. | | | | | | | |
| 05454 | 220 | SUPPLIES | 16,500.86 | 25,000.00 | 25,000.00 | 14,235.13 | 14,300.00 | .00 | |
| | | Now in General Fund. | | | | | | | |
| 05454 | 238 | CLOTHING | 1,560.93 | 1,750.00 | 1,750.00 | 743.35 | 743.00 | .00 | |
| | | Now in General Fund. | | | | | | | |
| 05454 | 320 | COMMUNICAT | 1,216.72 | 1,000.00 | 1,000.00 | 503.53 | 504.00 | .00 | |
| | | Now in General Fund. | | | | | | | |
| 05454 | 360 | UTILITIES | 13,509.88 | 14,000.00 | 14,000.00 | 10,776.47 | 14,000.00 | 15,000.00 | |
| | | (Merged 05454361). | | | | | | | |
| 05454 | 370 | R&M | 22,819.64 | 30,000.00 | 30,000.00 | 12,722.82 | 12,800.00 | .00 | |
| | | Now in General Fund. | | | | | | | |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2025 | | 2025 BUDGET | | FOR PERIOD 99 | | | | | |
|-----------------------|-----|----------------------|-------------|---------------|-------------|-------------|-------------|-------------|---------|
| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
| RECREATION FUND | | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 05454 | 373 | PARK BLDG | 5,320.59 | 6,000.00 | 6,000.00 | 3,975.00 | 3,975.00 | .00 | _____ |
| | | Now in General Fund. | | | | | | | |
| 05454 | 380 | RNTLS-EQPM | 6,196.84 | 4,500.00 | 4,500.00 | 4,732.50 | 4,733.00 | .00 | _____ |
| | | Now in General Fund. | | | | | | | |
| 05454 | 420 | DUES | 265.00 | 300.00 | 300.00 | 255.00 | 255.00 | .00 | _____ |
| | | Now in General Fund. | | | | | | | |
| 05454 | 450 | CONT.SERV. | 63,917.99 | 61,393.00 | 61,393.00 | 39,916.29 | 39,916.00 | .00 | _____ |
| | | Now in General Fund. | | | | | | | |
| 05454 | 460 | CONF, TRAIN | 1,347.80 | 1,500.00 | 1,500.00 | 845.20 | 850.00 | .00 | _____ |
| | | Now in General Fund. | | | | | | | |
| 05486 | 351 | LIABILITY | 3,748.00 | 2,563.00 | 2,563.00 | 9,736.44 | 9,737.00 | .00 | _____ |
| 05486 | 354 | WRKERS CMP | 9,762.12 | 15,040.00 | 15,040.00 | 19,799.40 | 25,255.00 | .00 | _____ |
| 05487 | 197 | DFND CNTBN | 17,239.78 | 9,972.00 | 9,972.00 | 15,241.19 | 16,000.00 | 10,877.00 | _____ |
| TOTAL RECREATION FUND | | | 22,753.23 | -10,056.00 | -10,056.00 | 7,031.60 | -3,730.00 | -4,047.78 | _____ |
| | | TOTAL REVENUE | -664,789.48 | -677,446.00 | -677,446.00 | -436,945.84 | -490,402.00 | -273,700.00 | _____ |
| | | TOTAL EXPENSE | 687,542.71 | 667,390.00 | 667,390.00 | 443,977.44 | 486,672.00 | 269,652.22 | _____ |
| | | GRAND TOTAL | 22,753.23 | -10,056.00 | -10,056.00 | 7,031.60 | -3,730.00 | -4,047.78 | _____ |

** END OF REPORT - Generated by Melinda Haldeman **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2025 | | 2025 BUDGET | | FOR PERIOD 99 | | | | | |
|------------------|-----|---|---------------|---------------|---------------|---------------|---------------|---------------|---------|
| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
| SEWER FUND | | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 08341 | 000 | INTEREST E | -68,769.66 | -70,000.00 | -70,000.00 | -15,972.22 | -18,000.00 | -18,000.00 | _____ |
| | | Interest is lower because Sewer Capital Fund did not transfer in money. | | | | | | | |
| 08361 | 370 | ADMIN FEE | -50.00 | -100.00 | -100.00 | .00 | .00 | .00 | _____ |
| 08364 | 110 | S CONN PMT | -6,097.00 | -7,800.00 | -7,800.00 | -9,118.00 | -9,500.00 | -10,000.00 | _____ |
| 08364 | 111 | TAP IN FEE | -43,584.00 | -25,000.00 | -25,000.00 | -8,118.00 | -8,200.00 | -10,000.00 | _____ |
| 08364 | 120 | SEWER USE | -2,719,637.11 | -2,800,000.00 | -2,800,000.00 | -2,088,893.01 | -2,788,893.00 | -2,900,000.00 | _____ |
| 08364 | 130 | BY-PASS ME | .00 | -1,500.00 | -1,500.00 | .00 | .00 | -1,500.00 | _____ |
| 08383 | 100 | ASSESSMENT | 1,048.65 | -1,000.00 | -1,000.00 | .00 | .00 | -1,000.00 | _____ |
| 08392 | 090 | TRANSFER | -115,017.48 | -800,000.00 | -800,000.00 | .00 | .00 | .00 | _____ |
| TOTAL SEWER FUND | | | -2,952,106.60 | -3,705,400.00 | -3,705,400.00 | -2,122,101.23 | -2,824,593.00 | -2,940,500.00 | _____ |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
|---------------|-----|---|--------------|--------------|--------------|------------|--------------|--------------|---------|
| SEWER FUND | | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 08401 | 314 | LEGAL | 5,165.00 | 15,000.00 | 15,000.00 | 155.05 | 1,000.00 | 1,500.00 | _____ |
| | | (Merged 08404314). | | | | | | | |
| 08402 | 310 | FINANCIAL | 17,525.22 | 27,500.00 | 27,500.00 | 17,816.55 | 27,500.00 | 20,000.00 | _____ |
| | | HR, auditing, banking, etc. | | | | | | | |
| 08408 | 310 | ENGINEERIN | 4,000.00 | 5,000.00 | 5,000.00 | .00 | 1,000.00 | 5,000.00 | _____ |
| | | Sewer line repair. | | | | | | | |
| 08409 | 383 | EXP REIMB | 127,200.00 | 130,000.00 | 130,000.00 | 63,600.00 | 127,200.00 | 135,000.00 | _____ |
| 08429 | 140 | SALAR/WAGE | 287,298.22 | 508,431.00 | 508,431.00 | 343,539.98 | 508,431.00 | 522,238.00 | _____ |
| | | (Merged 08429130, 429151). | | | | | | | |
| 08429 | 161 | PR TAX | 22,358.15 | 39,285.00 | 39,285.00 | 26,272.25 | 38,894.00 | 40,291.00 | _____ |
| | | Includes payroll tax on Opt out. (Merged 08429163, 487161, 487163). | | | | | | | |
| 08429 | 181 | WAGES OT | .00 | .00 | .00 | 2,523.27 | 2,500.00 | 1,500.00 | _____ |
| | | OT Sewer. | | | | | | | |
| 08429 | 220 | OPRTNG SPP | 42,183.80 | 35,000.00 | 35,000.00 | 20,206.61 | 34,000.00 | 10,000.00 | _____ |
| | | General supplies for sewer & shut off fees. (Lower than other years because a lot moved to contracted services) | | | | | | | |
| 08429 | 238 | UNIFORMS | 1,291.38 | 2,500.00 | 2,500.00 | 845.72 | 2,200.00 | 2,500.00 | _____ |
| | | Including reimbursements. | | | | | | | |
| 08429 | 262 | RM VEHICLES | 33,529.79 | 25,000.00 | 25,000.00 | 16,597.95 | 20,000.00 | 25,000.00 | _____ |
| | | (Merged 08429373). | | | | | | | |
| 08429 | 300 | AMBLR OPER | 1,059,313.16 | 1,200,000.00 | 1,200,000.00 | 929,292.60 | 1,239,100.00 | 1,275,000.00 | _____ |
| | | Treatment of Raw Sewage (See 08.429.730) | | | | | | | |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
|---------------|------|---|------------|--------------|--------------|-----------|------------|------------|---------|
| SEWER | FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 08429 | 320 | COMMUNICAT | 6,152.05 | 5,800.00 | 5,800.00 | 5,286.09 | 5,800.00 | 6,684.00 | _____ |
| | | Landline for pump-stations & cell phones. | | | | | | | |
| 08429 | 350 | INSURANCE | 18,728.00 | 33,947.00 | 33,947.00 | 48,682.28 | 69,817.00 | 59,828.51 | _____ |
| | | Liability & Property/Workers Comp; 25% Liability/8% Workers Comp. | | | | | | | |
| 08429 | 360 | UTILITIES | 16,854.33 | 17,000.00 | 17,000.00 | 13,014.44 | 19,000.00 | 19,000.00 | _____ |
| | | For Pump stations. | | | | | | | |
| 08429 | 370 | R&M SEWER | 26,957.95 | 55,000.00 | 55,000.00 | 28,335.50 | 45,000.00 | 55,000.00 | _____ |
| | | (Merged 08429371, 429372). | | | | | | | |
| 08429 | 374 | FUEL/ GASO | 4,157.20 | 7,000.00 | 7,000.00 | 2,078.07 | 4,000.00 | 7,000.00 | _____ |
| | | Allocated quarterly. | | | | | | | |
| 08429 | 430 | TECHNLGY | .00 | .00 | .00 | 1,015.50 | 3,500.00 | 20,000.00 | _____ |
| | | Allocated portion of all Township-wide hardware/software. | | | | | | | |
| 08429 | 450 | CNTRCT SRV | 74,715.34 | 62,225.00 | 62,225.00 | 88,154.77 | 100,000.00 | 100,000.00 | _____ |
| | | 3rd party agreements; Meter calibration, PAONECALL, drug testing (merged 08487157). | | | | | | | |
| 08429 | 460 | TRNG/DS/SB | .00 | .00 | .00 | .00 | .00 | 1,000.00 | _____ |
| | | Licenses & Certifications. | | | | | | | |
| 08429 | 730 | AMBLR CAP | 174,897.47 | 1,000,000.00 | 1,000,000.00 | 94,292.92 | 150,000.00 | 150,000.00 | _____ |
| | | Per Ambler: no charge for 2025; Large capital upgrades coming in future. (See 08.429.300) | | | | | | | |
| 08486 | 354 | WORKER'S C | 1,685.32 | 2,507.00 | 2,507.00 | 3,299.90 | 3,612.00 | 3,792.00 | _____ |
| 08487 | 153 | LIFE INSUR | 4,975.06 | 7,119.00 | 7,119.00 | 4,793.61 | 7,119.00 | 9,515.00 | _____ |
| | | Dis. & Life Sewer. | | | | | | | |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
|---------------|---|---------------|---------------|---------------|---------------|---------------|---------------|---------|
| SEWER FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 492 | INTERFUND OPERATING TRANS | | | | | | | |
| 08492 | 010 TRNS TO GF | 7,877.00 | 15,065.00 | 15,065.00 | .00 | 11,285.00 | 13,067.00 | _____ |
| | 25% of 2025 Non-uniform Pension MMO (\$0) & Non-uniform Contribution MMO (\$52,269) | | | | | | | |
| 08492 | 090 TRNSF SCR | 600,000.00 | .00 | .00 | 100,000.00 | 100,000.00 | .00 | _____ |
| 08492 | 200 TRNS SINKI | .00 | .00 | .00 | .00 | .00 | 92,780.00 | _____ |
| | Bond Issue \$5M 2025 Debt Service \$371,123 *25%. | | | | | | | |
| | TOTAL INTERFUND OPERATING TR | 607,877.00 | 15,065.00 | 15,065.00 | 100,000.00 | 111,285.00 | 105,847.00 | _____ |
| | TOTAL SEWER FUND | -311,539.45 | -347,798.00 | -347,798.00 | -247,101.39 | -212,124.00 | -205,635.22 | _____ |
| | TOTAL REVENUE | -2,952,106.60 | -3,705,400.00 | -3,705,400.00 | -2,122,101.23 | -2,824,593.00 | -2,940,500.00 | _____ |
| | TOTAL EXPENSE | 2,640,567.15 | 3,357,602.00 | 3,357,602.00 | 1,874,999.84 | 2,612,469.00 | 2,734,864.78 | _____ |
| | GRAND TOTAL | -311,539.45 | -347,798.00 | -347,798.00 | -247,101.39 | -212,124.00 | -205,635.22 | _____ |

** END OF REPORT - Generated by Melinda Haldeman **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
|-----------------------------|-----------------|--|-------------|--------------|--------------|-------------|-------------|-------------|---------|
| SEWER | CAPITAL RESERVE | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 09341 | 000 | INTEREST E | -196,468.21 | -180,000.00 | -180,000.00 | -181,922.03 | -242,581.00 | -230,000.00 | _____ |
| 09354 | 361 | GRANTS | .00 | .00 | .00 | .00 | .00 | -240,000.00 | _____ |
| | | PA H2O grant for Forrest Manor & open door pump station improvements | | | | | | | |
| 09392 | 080 | TRNSFR SEW | -600,000.00 | .00 | .00 | -100,000.00 | -100,000.00 | .00 | _____ |
| 09409 | 700 | CAP IMP BL | .00 | 56,685.00 | 56,685.00 | 18,174.80 | 20,000.00 | 53,000.00 | _____ |
| | | 2024: 25% of Township building access system & locks, trolley opener repair; 2025: 25% Township building roof & landscaping | | | | | | | |
| 09429 | 740 | CAPITAL PU | 35,781.00 | 46,000.00 | 46,000.00 | 39,615.78 | 45,000.00 | 6,000.00 | _____ |
| | | 2024: replace Sumneytown shed, share of P.W. line striper & tire changer; 2025: Hydro excavator attachment. | | | | | | | |
| 09439 | 000 | INFRASTRUC | 79,236.48 | 439,000.00 | 439,000.00 | 62,067.43 | 330,000.00 | 200,000.00 | _____ |
| | | 2024: I&I (\$100K), Forrest Manor (\$80K), open door (\$150) | | | | | | | |
| 09492 | 080 | TRANS TO S | .00 | 800,000.00 | 800,000.00 | .00 | .00 | .00 | _____ |
| TOTAL SEWER CAPITAL RESERVE | | | -681,450.73 | 1,161,685.00 | 1,161,685.00 | -162,064.02 | 52,419.00 | -211,000.00 | _____ |
| TOTAL REVENUE | | | -796,468.21 | -180,000.00 | -180,000.00 | -281,922.03 | -342,581.00 | -470,000.00 | _____ |
| TOTAL EXPENSE | | | 115,017.48 | 1,341,685.00 | 1,341,685.00 | 119,858.01 | 395,000.00 | 259,000.00 | _____ |
| GRAND TOTAL | | | -681,450.73 | 1,161,685.00 | 1,161,685.00 | -162,064.02 | 52,419.00 | -211,000.00 | _____ |

** END OF REPORT - Generated by Melinda Haldeman **

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | PCT |
|---------------|---------|--|-------------|---------------|---------------|---------------|---------------|---------------|---------|
| CAPITAL | RESERVE | FUND | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | CHANGE |
| 30341 | 000 | INTEREST E | -232,291.65 | -230,007.00 | -230,007.00 | -310,091.58 | -392,215.00 | -350,000.00 | 52.2% |
| | | Transferred \$1M Jan 2024 from accumulated escrow fee's/reimbursements | | | | | | | |
| 30351 | 970 | ARPA | -776,604.97 | .00 | .00 | -310,980.00 | -414,980.00 | .00 | .0% |
| | | ARPA Funds all spent in 2024. | | | | | | | |
| 30354 | 090 | GEN'L GRNT | .00 | -1,201,067.00 | -1,201,067.00 | -835,703.90 | -1,159,400.00 | -1,236,000.00 | 2.9% |
| | | LSA Old Bethlehem Pike Bridge replacement \$786K, Rotary for Texaco improvement \$50K, RACP partial reimbursement for land acquired \$400K | | | | | | | |
| 30354 | 705 | PCCD GRANT | -14,053.00 | .00 | -115,000.00 | -32,115.87 | -115,000.00 | -15,000.00 | -87.0% |
| | | Body Cams. | | | | | | | |
| 30391 | 000 | SALE OF FI | .00 | -20,000.00 | -20,000.00 | -709,980.00 | -710,000.00 | -90,000.00 | 350.0% |
| | | Sale Bucket Truck \$70k and miscellaneous \$20k. | | | | | | | |
| 30392 | 010 | INTERFUND | -600,000.00 | -200,000.00 | -200,000.00 | -1,217,814.04 | -2,017,814.00 | -500,000.00 | 150.0% |
| | | 2024 transferred \$1 million from accumulated escrow fee's/reimbursements | | | | | | | |
| 30401 | 700 | ADMN CP PU | 12,852.00 | 12,852.00 | 12,852.00 | 12,978.00 | 13,000.00 | .00 | -100.0% |
| | | Document Management all paid in 2024. | | | | | | | |
| 30401 | 900 | ARPA EXP | 526,604.97 | 750,000.00 | 750,000.00 | 421,846.85 | 414,980.00 | .00 | .0% |
| | | All ARPA funds used in 2024. | | | | | | | |
| 30407 | 740 | CMPTR SY U | 5,720.00 | 64,315.00 | 64,315.00 | 17,069.68 | 17,100.00 | .00 | .0% |
| | | Moved to 01.401.430. | | | | | | | |
| 30409 | 721 | IMPROVEMEN | 31,333.79 | 386,000.00 | 386,000.00 | 31,237.48 | 52,000.00 | 236,000.00 | -38.9% |
| | | 2024: Fire alarms; 2025: Roof replacement \$150k, Landscaping at township building \$10k (75%); Rollup door \$8k, Replace HVAC \$28k, Access controls \$40k at Penllyn Woods | | | | | | | |

NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

PROJECTION: 2025 2025 BUDGET FOR PERIOD 99

| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | PCT |
|----------------------------|--------------|--|---------------|---------------|---------------|---------------|---------------|---------------|--------|
| CAPITAL | RESERVE FUND | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | CHANGE |
| 30410 | 700 | POLICE EQ | 164,096.97 | 127,000.00 | 127,000.00 | 96,729.94 | 112,000.00 | 174,000.00 | 37.0% |
| | | Rifle Suppressors \$12.6k, Axon Taser \$20.5k, Shed for vehicle impoundment \$28.4k, (25) Glockes \$16k, & Police Car fully outfitted \$96.5k | | | | | | | |
| 30410 | 705 | PCCD GRANT | 26,309.80 | .00 | 115,000.00 | 40,093.50 | 115,000.00 | 15,000.00 | -87.0% |
| | | Body Cams. | | | | | | | |
| 30430 | 700 | CAP. PURCH | 35,781.00 | 110,000.00 | 110,000.00 | 119,951.41 | 147,000.00 | 231,000.00 | 110.0% |
| | | Dump Truck 2023 arrived in 2024, Tire changing machine in 2024; 2025: Bucket truck \$210k, Lawn mower \$12k, & Power rake attachment \$9k. | | | | | | | |
| 30439 | 000 | INFRSTRC R | 1,869.00 | 300,000.00 | 300,000.00 | 7,775.71 | 320,000.00 | 1,051,000.00 | 250.3% |
| | | Additional paving not in Liquid Fuels \$335K (& \$65K in engineering); Trewellyn Signal \$200K out of \$600K (LSA Grant); Welsh rd. signal \$406K (Green Light Go Grant - reimbursable); Beth Pk/Dager rd. mast arm \$75K; inspection of smaller bridges \$35K | | | | | | | |
| 30439 | 300 | PROF.SERV. | 29,760.17 | 62,000.00 | 62,000.00 | 25,733.87 | 62,000.00 | 65,000.00 | 4.8% |
| | | Engineering for road program & concrete. | | | | | | | |
| 30439 | 721 | BTH PK CUL | 10,005.79 | 265,000.00 | 265,000.00 | 21,537.73 | 100,000.00 | 915,000.00 | 245.3% |
| | | Currently up for bid. | | | | | | | |
| 30439 | 722 | PED BRIDGE | 26,860.11 | 550,000.00 | 550,000.00 | 555,530.03 | 555,306.00 | .00 | .0% |
| | | Completed in 2024. | | | | | | | |
| 30454 | 600 | PARK IMPRO | 190,452.98 | 716,500.00 | 716,500.00 | 116,112.64 | 165,000.00 | 926,000.00 | 29.2% |
| | | Penllyn train station \$100K out of \$540K; Texaco site \$100K, Ingersoll \$630K, Oxford Sidewalk \$75K, & Trails plan 21K | | | | | | | |
| TOTAL CAPITAL RESERVE FUND | | | -561,303.04 | 1,692,593.00 | 1,692,593.00 | -1,950,088.55 | -2,736,023.00 | 1,422,000.00 | -16.0% |
| TOTAL REVENUE | | | -1,622,949.62 | -1,651,074.00 | -1,766,074.00 | -3,416,685.39 | -4,809,409.00 | -2,191,000.00 | 24.1% |
| TOTAL EXPENSE | | | 1,061,646.58 | 3,343,667.00 | 3,458,667.00 | 1,466,596.84 | 2,073,386.00 | 3,613,000.00 | 4.5% |
| GRAND TOTAL | | | -561,303.04 | 1,692,593.00 | 1,692,593.00 | -1,950,088.55 | -2,736,023.00 | 1,422,000.00 | -16.0% |

** END OF REPORT - Generated by Ron Krempasky **

Lower Gwynedd Township



NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2025 | | | 2025 BUDGET | | | | FOR PERIOD 99 | | |
|-----------------------------|-----|---|-------------|-------------|-------------|-------------|---------------|-------------|---------|
| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
| STORMWATER MANAGEMENT | | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 31341 | 000 | INTEREST | -17,894.40 | -20,000.00 | -20,000.00 | -32,793.68 | -43,230.00 | -38,000.00 | _____ |
| 31354 | 105 | DCED | .00 | -158,920.00 | -158,920.00 | -64,497.00 | -64,497.00 | -345,000.00 | _____ |
| | | Watershed grants; Old Bethlehem pike streambank restoration \$159K, Little Neshaminy \$186K. | | | | | | | |
| 31387 | 100 | TREE CONT. | -150,000.00 | -250,000.00 | -250,000.00 | .00 | -39,000.00 | -50,000.00 | _____ |
| | | 2024: budgeted for GMU but they will install other environmental improvements instead; 2024 includes 1616 School House, 2025: Whitefield SH Corp. Center. | | | | | | | |
| 31387 | 200 | STRM FEES | -84,074.00 | -10,435.00 | -10,435.00 | -34,727.50 | -36,000.00 | .00 | _____ |
| 31446 | 001 | COMP REQ | 19,615.91 | 60,000.00 | 60,000.00 | 45,822.67 | 50,000.00 | 60,000.00 | _____ |
| | | Permit fee's & regulatory requirements TMDL \$15K. | | | | | | | |
| 31446 | 101 | SWM PROJ | 19,412.10 | 356,000.00 | 356,000.00 | 27,539.72 | 28,000.00 | 585,000.00 | _____ |
| | | Little Neshaminy (Janssen) streambank (\$154), Old Bethlehem Pike streambank (\$240K), Marion Ave culvert (\$130K), Penllyn flood study (\$64K). | | | | | | | |
| 31446 | 102 | SWM REPAIR | 16,056.00 | 15,000.00 | 15,000.00 | 3,096.00 | 10,000.00 | 30,000.00 | _____ |
| | | Capital upgrades to stormwater infrastructure. Including Knight rd curb. | | | | | | | |
| 31446 | 104 | TREE GWAY | 13,130.00 | 22,000.00 | 22,000.00 | 12,755.00 | 14,000.00 | 22,000.00 | _____ |
| | | Expenses related to tree giveaway. | | | | | | | |
| 31446 | 450 | CONT SERV | 7,206.00 | 25,000.00 | 25,000.00 | 56,804.25 | 60,000.00 | 175,000.00 | _____ |
| | | Engineering & Trees Includes grant prep for WSD Basin 2025; \$150K for tree removal & planting from tree bank (merged 31446450). | | | | | | | |
| TOTAL STORMWATER MANAGEMENT | | | -176,548.39 | 38,645.00 | 38,645.00 | 13,999.46 | -20,727.00 | 439,000.00 | _____ |
| TOTAL REVENUE | | | -251,968.40 | -439,355.00 | -439,355.00 | -132,018.18 | -182,727.00 | -433,000.00 | _____ |
| TOTAL EXPENSE | | | 75,420.01 | 478,000.00 | 478,000.00 | 146,017.64 | 162,000.00 | 872,000.00 | _____ |
| GRAND TOTAL | | | -176,548.39 | 38,645.00 | 38,645.00 | 13,999.46 | -20,727.00 | 439,000.00 | _____ |

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2025 | | 2025 BUDGET | | | | | | FOR PERIOD 99 | |
|---------------------------|-----|--|-------------|---------------|---------------|---------------|---------------|---------------|---------|
| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
| TRAFFIC IMPACT FUND | | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 33341 | 000 | INTEREST E | -82,140.59 | -81,000.00 | -81,000.00 | -72,817.29 | -98,454.00 | -84,000.00 | _____ |
| 33354 | 001 | GLG ARLE | .00 | -452,000.00 | -452,000.00 | -159,440.80 | -159,441.00 | .00 | _____ |
| | | Signal infrastructure replacement is in Fund 30. | | | | | | | |
| 33354 | 003 | MM PHASE 2 | .00 | -1,964,316.00 | -1,964,316.00 | -845,013.48 | -1,964,316.00 | .00 | _____ |
| 33361 | 360 | IMPACT FEE | -11,425.00 | -50,000.00 | -50,000.00 | .00 | -18,280.00 | -50,000.00 | _____ |
| 33392 | 010 | FRGEN FUND | -700,000.00 | -800,000.00 | -800,000.00 | .00 | .00 | .00 | _____ |
| 33433 | 200 | MM PHASE 2 | 442,528.21 | 2,650,000.00 | 2,650,000.00 | 1,870,675.38 | 2,900,000.00 | .00 | _____ |
| 33433 | 410 | NON 209 | .00 | 40,000.00 | 40,000.00 | .00 | .00 | .00 | _____ |
| 33439 | 000 | INFRASTRUC | 198,348.44 | 665,000.00 | 665,000.00 | 5,824.02 | 10,000.00 | .00 | _____ |
| | | Signal infrastructure replacement is in Fund 30. | | | | | | | |
| TOTAL TRAFFIC IMPACT FUND | | | -152,688.94 | 7,684.00 | 7,684.00 | 799,227.83 | 669,509.00 | -134,000.00 | _____ |
| TOTAL REVENUE | | | -793,565.59 | -3,347,316.00 | -3,347,316.00 | -1,077,271.57 | -2,240,491.00 | -134,000.00 | _____ |
| TOTAL EXPENSE | | | 640,876.65 | 3,355,000.00 | 3,355,000.00 | 1,876,499.40 | 2,910,000.00 | .00 | _____ |
| GRAND TOTAL | | | -152,688.94 | 7,684.00 | 7,684.00 | 799,227.83 | 669,509.00 | -134,000.00 | _____ |

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NEXT YEAR / CURRENT YEAR BUDGET ANALYSIS

| PROJECTION: 2025 | | | 2025 BUDGET | | | | FOR PERIOD 99 | | |
|--|-----|------------|-------------|-------------|-------------|-------------|---------------|-------------|---------|
| ACCOUNTS FOR: | | | 2023 | 2024 | 2024 | 2024 | 2024 | 2025 | |
| HIGHWAY AID FUND | | | ACTUAL | ORIG BUD | REVISED BUD | ACTUAL | PROJECTION | DEPT REQST | COMMENT |
| 35341 | 000 | INTEREST E | -30,245.24 | -36,000.00 | -36,000.00 | -20,116.03 | -26,000.00 | -18,000.00 | _____ |
| 35355 | 050 | MTR VHC FT | -368,867.51 | -370,000.00 | -370,000.00 | -368,213.97 | -368,214.00 | -368,214.00 | _____ |
| 35430 | 220 | SUPPLIES | 6,527.77 | 30,000.00 | 30,000.00 | 27,200.56 | 27,201.00 | 20,000.00 | _____ |
| 35439 | 000 | HWY CNST R | 296,793.60 | 415,000.00 | 415,000.00 | 301,661.25 | 301,661.00 | 400,000.00 | _____ |
| Small use of Liquid Fuels reserves, supplemented by \$365K in capital reserve construction & engineering: plus \$20K in sewer capital for manholes | | | | | | | | | |
| TOTAL HIGHWAY AID FUND | | | -95,791.38 | 39,000.00 | 39,000.00 | -59,468.19 | -65,352.00 | 33,786.00 | _____ |
| TOTAL REVENUE | | | -399,112.75 | -406,000.00 | -406,000.00 | -388,330.00 | -394,214.00 | -386,214.00 | _____ |
| TOTAL EXPENSE | | | 303,321.37 | 445,000.00 | 445,000.00 | 328,861.81 | 328,862.00 | 420,000.00 | _____ |
| GRAND TOTAL | | | -95,791.38 | 39,000.00 | 39,000.00 | -59,468.19 | -65,352.00 | 33,786.00 | _____ |
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