

LOWER GWYNEDD TOWNSHIP

2026 FINAL BUDGET

WITH 2025 REVISED BUDGET AND PROJECTION

	ACCOUNT	DESCRIPTION	2025 REVISED BUDGET	2025 PROJECTION	FINAL 2026 BUDGET	TEXT FOR BUDGET
		GENERAL FUND				
		GF REVENUES:				
RE & TRX TAXES	01 -301-100	CURRENT REAL ESTATE TAXES	1,458,815	1,443,000	1,444,231	Mileage 1.047 * 97% Collection Includes Rec Fund
	01 -301-400	DELINQUENT REAL ESTATE TAXES	17,000	7,200	7,500	Receive from Montco Tax Claim Bureau.
	01 -301-600	INTERIM REAL ESTATE TAXES	8,200	4,000	5,000	House Sales and Purchases during year
	01 -310-100	REAL ESTATE TRANSFER TAX	700,000	525,000	600,000	Township receives 0.5% for Real Estate Transfer Tax. Keeping 2025 flat.
ACT 511	01 -310-210	EARNED INCOME TAX - CURR	5,675,000	5,840,000	6,000,000	Per BRKHMR
	01 -310-310	MERCANTILE TAX CURRENT YR	240,000	248,000	240,000	Gross receipts tax on retail and restaurants (1.5mill) and wholesale sales (.2mills). Per BRKHMR
	01 -310-510	LOCAL SERVICES TAX	415,000	440,000	425,000	Per BRKHMR
	01 -310-810	BUS PRIVILEGE TAX CURRENT	440,000	750,000	650,000	1.5 Mill Tax on Gross receipts - paid by service businesses and professionals. Per BRKHMR
	01 -321-610	TRANSIENT RETAILERS	2,000	2,200	2,200	Permit Fees to solicit in the Township.
	01 -321-800	CABLE TV FRANCHISE	235,000	245,000	235,000	5% of cable tv revenue: Verizon and Comcast. Moving downward. People switching on Streaming Services
	01 -331-100	STATE VEHICLE VIOLATIONS	3,000	5,500	6,000	State Police Citations. District Crt
	01 -331-120	CTY VILATNS ORDNCS, STATS	7,500	19,962	10,000	County Citation Income and Bus Citations
	01 -341-000	INTEREST EARNINGS	377,500	338,982	370,000	PLIGIT avg is 4.13% Interest rate is going down Added in rec (Citadel better interest)
	01 -342-210	SEWER REV. LEASE	135,000	135,000	135,000	Sewer Department use of Township Building/ROW/Easements
	01 -342-220	BANK LEASE	155,633	155,632	159,197	Per Lease. (13,048.93 4 mnths 13375.16 8 mnths)
	01 -355-010	PROPERTY TAXES, P.U.R.T.A.	8,850	8,481	8,850	Based on value of property owned by utilities in the Township.
STATE AID	01 -355-012	MUNI. PENSION SYS. STATE AID	377,493	419,937	419,938	State Aid to offset Pension MMO's.
	01 -355-070	VOLUNTEER FIRE RELIEF AID	137,086	141,561	142,000	Volunteer Fire Relief Aid (re: 01.411.000). Split 70/30 Wissahickon/North Penn.
	01 -355-080	ALCOHOLIC BEV(LIQUOR LIC)	1,400	1,800	1,800	
	01 -358-040	NMONTCO RECYCLING COMMISS	15,000	20,501	21,500	DEP 904 Grant Expect small increase due to distribution change. (based on lbs now not population)
	01 -361-300	SUBDIV/DEV/STRMWTR FEE	40,000	24,100	98,000	Penna-Gwynedd Point/ Ambler Yards: Apt & Self Storage Apps and Storm Water Fees
	01 -361-330	ZONING HEARING BD FEES	30,000	30,870	35,000	
	01 -361-340	CONDITIONAL USE, REZONING	6,000	5,000	3,500	
	01 -361-360	RECREATION IMPACT FEE	15,000	2,355	50,000	25: 1616 School House Gwynedd Estates 26/27: Whitefield/Penna/Ambler Yrds Stor&Apts/Cedar
	01 -361-370	ADMIN FEE FOR ENGINEERING/LEGA	8,000	6,965	8,000	Fee for administering Escrow Funds - 10% fee max \$50.
	01 -361-400	PERMITS	409,000	333,916	409,000	Bldng/Electrical/Plumbing/Sewer Lateral Insp Permits
	01 -361-460	FIRE SAFETY INSPECTION FEES	20,000	15,000	20,000	Life Safety Inspections Only No Construction related Permits Fire inspection fees
	01 -361-600	LICENSES	39,000	36,936	39,000	Plumbers/Electrical/Gen Cont Licenses
	01 -361-820	R.O.P. - ST. ENCROACHMENT	20,000	21,856	21,000	Road Opening Permits for Township Roads.
POLICE	01 -362-100	SPECIAL DETAIL REVENUE	10,000	10,000	10,000	Police for school functions; sport events.
	01 -362-110	SALE COPIES OF POLICE REP	12,000	4,000	5,000	Lower b/c can get online for free
	01 -362-120	SCHOOL RESOURCE OFFICER	164,875	80,276	0	SRO has been eliminated by School District
	01 -362-121	CROSSING GUARD	8,800	13,078	9,500	50% salary paid by Wissahickon School District. 50 hrs per pay period 712 hrs per year
	01 -362-130	SECURITY ALARM MONITORING	3,000	6,000	6,000	False Alarm Fees. Billing Qtrly Accrue at year end
	01 -363-433	BRANDYWINE SIGNAL FEE	4,170	4,170	4,170	Brandywine Traffic signal payment once a year.
REC	01 -367-300	PARK RESERVATIONS	5,000	5,000	6,000	Renting Park Facilities
	01 -367-400	PROGRAM FEES	3,000	558	500	Program/Event Revenue
	01 -367-410	FALL FEST	20,000	17,500	22,000	119 Vendors
	01 -380-000	MISCELLANEOUS REVENUE	10,000	12,000	5,000	P-Card Rebate.
	01 -387-010	DVIT DIVIDENDS	30,000	30,000	30,000	
	01 -392-080	TRANSFER FROM SEWER FUND	13,067	13,067	33,773	25% of 2025 Non Uniform Pension MMO (16665) + NU Defined Contribution (118427)
		Total Revenue	11,280,389	11,424,404	11,698,659	

OPERATING FUNDS

2026 FINAL BUDGET

WITH 2025 REVISED BUDGET AND PROJECTION

	ACCOUNT	DESCRIPTION	2025 REVISED BUDGET	2025 PROJECTION	FINAL 2026 BUDGET	TEXT FOR BUDGET
		GENERAL FUND				
		GF EXPENSES:				
ADMIN	01 -401-140	WAGES	393,240	393,240	406,435	Wages for BOS & Admin staff
	01 -401-153	DISABILITY & LIFE INS.	8,296	7,786	8,260	Standard Insurance
	01 -401-156	HEALTH INSURANCE	209,727	209,727	248,073	DVHIT and OPT OUT
	01 -401-161	EMPLYR PR TAX	32,076	32,076	33,205	Includes Health OPT Out PR Tax/ Sick buyout PR tax and Wages PR Tax
	01 -401-187	STAFF ENGAGEMENT	28,000	28,000	28,000	Incentive Bonus (\$8K) & Holiday party/Volunteer Reception/Etc. (\$20K)
	01 -401-200	OFFICE SUPPLIES	16,000	16,000	16,000	Office Supplies /Postage
	01 -401-314	LEGAL SERVICES	160,000	160,000	170,000	Solicitor/Labor Attorney
	01 -401-320	COMMUNICATION	7,225	7,600	8,500	Tablets/cell phones for BOS & Admin 2 Tablet Requests
	01 -401-340	LEGAL NOTICES	15,000	15,000	15,000	Advertising ordinances, meetings, & events.
	01 -401-350	INSURANCE BONDING	254,283	254,283	262,000	Bonding 10K & Workers Comp. 75% 83,308.50 Liab 92% 168,928.56
	01 -401-358	RECYCLING	7,500	7,250	7,500	Electronics/Paper shredding annual
	01 -401-420	TRAINING/DUES/SUBS	20,000	11,750	15,000	Newspaper, dues (ICMA, APMM, PSATS, MCCC, MCATO, TMA), Amazon Subscription, EMC training
	01 -401-430	TECHNOLOGY	91,000	100,000	105,000	AV sys/computers/Copier&copies/Navitend/Delco/Constant contact/Adobe/Catapult/ESRI/Zoom/Docusign/Otter AI
	01 -401-450	CONTRACTED SERVICES	15,000	16,765	18,000	Newsletter, website, General Code, new hire drug testing, EMC
	01 -401-460	VOLUNTEER BOARD COMMISSION	10,000	7,500	10,000	Supplies for all volunteer committie & EAC recycling.
FINANCE	01 -402-140	WAGES FINANCE	230,302	180,000	206,052	Finance and Elected Auditors
	01 -402-153	DISABILITY & LIFE INS.	3,791	3,132	3,320	Standard Insurance
	01 -402-156	HEALTH INSURANCE	53,071	53,071	82,000	DVHIT and OPT OUT
	01 -402-161	EMPLYR PR TAX	17,618	13,770	15,763	Fian & Elected Auditor PR Tax Exp
	01 -402-310	PROFESSIONAL SERVICES	100,000	80,000	100,000	HR, auditing, banking,non-uniform pension
	01 -402-420	TRAINING/DUES/SUBSCRIPTIONS	5,000	1,000	5,000	Finance dues/ CPE/ Training. Annual 1099 Software
	01 -402-430	TECHNOLOGY	13,000	32,531	18,500	Tyler Tech 2025: conversion Tyler Annual Fee
	01 -403-110	SALARY ELECTED TAX OFFICIAL	17,457	17,457	17,457	Tax Collector
	01 -403-121	COMMIS-APPT'D-BP/MERC COL	17,500	22,455	20,025	Commission for Berkheimer. 2.25%
	01 -403-122	COMMIS- EIT COLLECTION	65,000	64,240	66,000	Commission for Berkheimer. 1.1% 2nd Qtr .93%
	01 -403-123	COMMIS-LST COLLECTION	7,500	7,700	7,438	Commission for Berkheimer. 1.75%
	01 -403-161	EMPLYR PR TAX	1,336	1,336	1,336	
	01 -403-200	SUPPLIES	3,000	3,000	3,000	Supplies for Elected Tax Collector.
BLDNG	01 -409-140	WAGES- MAINTENANCE	52,144	52,144	53,969	
	01 -409-153	DISABILITY & LIFE INS.	910	925	985	Standard Insurance
	01 -409-156	HEALTH INSURANCE	30,128	30,128	32,000	DVHIT and OPT OUT
	01 -409-161	EMPLYR PR TAX	3,989	3,989	4,129	
	01 -409-220	SUPPLIES- ALL BLDNGS	25,000	17,500	20,000	General supplies (paper towels, trash bags, etc.) for all buildings including Park buildings.and postage
	01 -409-320	COMMUNICATIONS	21,000	17,000	22,000	Landlines for all buildings including Park Buildings. New Phone System 1,675.82/month or 20,110 Annually
	01 -409-360	UTILITIES	55,000	50,000	55,000	All buildings Including Penllyn Woods.
	01 -409-370	R&M ALL BLDNGS	90,000	75,000	90,000	General R&M; light bulbs, doors, windows, mulch etc.
	01 -409-450	CONTRACTED SERVICES	42,000	42,000	21,000	Agreements with 3rd parties (Generator, HVAC, Elevator, Alarm, Pest Services, Not Janitorial Replacing with PW

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POLICE	01 -410-140	POLICE WAGES	3,018,018	3,018,018	3,115,328	Reg Wages/Longevity/Holiday/Education/OIC
	01 -410-150	NON-UNIFORM WAGES	152,920	152,920	153,110	Admin, Crossing Guard 50/50 w WSD (2026: increase from 4 to 5 hr/day), Mechanic
	01 -410-153	DISABILITY & LIFE INS.	43,396	43,396	46,100	Standard Insurance
	01 -410-156	HEALTH INSURANCE	624,526	624,526	670,000	DVHIT and OPT OUT
	01 -410-158	POST-RETIREMENT HEALTH BENEFIT	11,850	11,850	12,420	OPEB(Add 1 more to receive in 2026)
	01 -410-161	EMPLYR PR TAX	71,684	72,554	59,114	PR Tax for: Police Wages/OT/Festive/Sick buy out/ health opt out/ Special Detail
	01 -410-174	EDUC. TUITION REIMBURSEMENT	15,000	15,000	15,000	Capped at \$15K for entire Dept.
	01 -410-181	POLICE OT	165,000	225,000	225,000	Sgts & Patrolman
	01 -410-184	SPECIAL DETAIL	10,000	10,000	10,000	Expenses associated with reimbursable events, connected to 01362110.
	01 -410-187	UNUSED SICK LEAVE BONUS	10,000	0	4,450	Paid January of Following Year. (2025 paid in Dec 2024)
	01 -410-188	FESTIVE HOLIDAY PAY	49,875	60,000	60,000	New Years, Memorial, Labor, Thanksgiving, Xmas.
	01 -410-201	REGIONAL RESPONSE TEAMS	12,000	5,500	10,000	SWAT, MIRT; New 2026: North Penn Accident Team
	01 -410-220	OPERATING SUPPLIES	35,000	35,000	35,000	Police supplies; Toll plate, police gear, etc. Amo/AD Batteries/Medical Supplies
	01 -410-222	DETECTIVE OPERATING SUPPLIES	10,000	10,000	10,000	Detective specific supplies; Video Camera, Leads tracking, fingerprint dust/evidence bags
	01 -410-238	UNIFORMS	53,200	43,000	53,000	Uniform cleaning & allowance of 3,200.
	01 -410-262	VEHICLE MAINTENANCE	25,000	25,000	25,000	R&M Police Cars
	01 -410-311	PROF. SERVICES - PENSION, OPEB	75,000	75,000	75,000	PFM/USBANK/CBIZ.
	01 -410-320	COMMUNICATIONS	9,300	9,300	10,000	Police cell phones & Modems.
	01 -410-374	FUEL/ GASOLINE/ DIESEL	60,000	60,000	50,000	Allocated quarterly.
	01 -410-420	TRAINING/DUES/SUBS	30,000	30,000	30,000	Conferences/professional associations
	01 -410-430	TECHNOLOGY	66,000	89,000	55,000	PowerDMS/Visual Comm /All Traffic/Treas Montco/Lexipol/Motorola/Axon
	01 -410-450	CONTRACTED SERVICES	70,000	45,000	60,000	Hiring, Physical fitness, & Drug testing, New Hire Officer Fit Out
	01 -410-480	COMMUNITY RESPONSE UNIT	15,000	15,000	15,000	Community Service Events.
FIRE	01 -411-000	VOL.FIRE RELIEF AID CONTRIBUTI	137,086	141,561	142,000	State Aid Received in Fall.
AMB	01 -412-520	AMBULANCE CONTRIBUTION	30,000	30,000	35,000	Discretionary by LGT. Last increase: 2021
PLAN/ZONING	01 -414-140	WAGES- BLDNG/ZONING	187,302	187,302	152,493	
	01 -414-153	DISABILITY & LIFE INS.	2,782	3,496	3,750	Standard Insurance
	01 -414-156	HEALTH INSURANCE	61,045	61,045	35,000	DVHIT and OPT OUT
	01 -414-161	EMPLYR PAYROLL TAX	14,890	14,890	12,260	includes PR Tax on Opt out
	01 -414-310	PROF SERV- PLANNING & ZONING	20,000	16,000	10,000	Comp Plan will be complete by EOY 2025
	01 -414-311	PROF SERV- UCC INSPECTING	210,000	172,000	210,000	3rd Party Pending
	01 -414-312	FIRE SAFETY INSPECTOR	10,000	12,000	25,000	3rd Party Pending + Fire Inspection Program Starting
	01 -414-313	ENGINEERING	220,000	195,000	250,000	Twp Engineer, Traffic Engineer, Environmental Engineer Add'l Act 2 Closeout
	01 -414-314	PROF SERV- LEGAL (ZHB)	45,000	73,000	75,000	Court Reporter & ZHB Legal.
	01 -414-340	LEGAL NOTICES	15,000	22,500	25,000	Public notices for meetings.
	01 -414-420	TRAINING DUES SUBSCRIPTIONS	1,000	750	1,000	CPE
	01 -414-430	TECHNOLOGY	12,500	12,500	22,000	GIS TRIASR 60% and Plan Plotter Printer

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PW	01 -430-140	WAGES PUBLIC WORKS	692,201	702,000	788,124	
	01 -430-153	DISABILITY & LIFE INS.	12,092	12,092	13,000	Standard Insurance
	01 -430-156	HEALTH INSURANCE	234,921	234,921	260,000	DVHIT and OPT OUT
	01 -430-161	EMPLOYER PR TAX	56,194	56,194	63,776	Incl PR Tax on Opt out
	01 -430-181	OT WAGES SNOW/ICE WEATHER	30,000	18,000	22,500	OT for Snow & Ice and Weather
	01 -430-182	OT WAGES PW	0	0	7,500	OT Wages for PW 75% (25% goes to Sewer)
	01 -430-220	SUPPLIES PW	53,000	55,000	55,000	Screws, Paint, Gas mix, etc. and First Aid
	01 -430-221	SNOW/ICE SUPPLIES	4,000	2,500	50,000	Calcium & Snow Equipment Not charging salt to Liquid Fuels in 2026
	01 -430-238	CLOTHING & UNIFORMS	6,000	6,000	6,000	Shirts & Boots etc. reimbursements
	01 -430-262	REPAIRS VEHICLES/TOOLS/MACH	35,000	40,000	40,000	Repairs to PW vehciles/tools/Mach
	01 -430-320	COMMUNICATION	2,700	2,700	2,700	Cell phones & Cell Reimbs for PW
	01 -430-360	UTILITIES	26,200	29,000	30,200	IncludesTraffic Signal & Street Light utilities Add Pen-Ambler & Penllyn street lights Utilities from Parks
	01 -430-370	R&M PW	57,000	40,000	50,000	InfrastructureRepairs Not bldngs and strmwtr
	01 -430-371	STORMWATER R&M	17,500	10,000	15,000	Storm Drain Inlets and repairs
	01 -430-374	FUEL/ GASOLINE/ DIESEL	21,500	21,000	21,000	Allocated quarterly between police/sewer/pw
	01 -430-420	TRAINING/DUES/SUBS	4,000	5,000	4,500	Licenses & certifications; Pest, CDL, Pub. Works assoc. CDL LTAP
	01 -430-430	TECHNOLOGY	8,500	15,000	18,000	TRAISR 40% (640 mnth), Comm Pass Software 5k Annually
	01 -430-450	CONTRACTED SERVICES	70,000	75,000	100,000	Grass cutting (Not basins) 67,500 20k Mulch/ Drug Testing/Port a potty
	01 -430-451	STORMWATER CONTRACTED SERVICES	42,000	45,000	50,000	Street Sweeping and Basin Mowing (10k)
RECREATION	01 -451-140	WAGES RECREATION	148,177	148,177	168,378	Wages (Rec Fund to Dept 451 in GF)
	01 -451-153	DISABILITY & LIFE INS.	1,633	2,157	2,300	Standard Insurance
	01 -451-156	HEALTH INSURANCE	45,791	45,791	50,000	DVHIT and OPT OUT
	01 -451-161	EMPLOYER PR TAX	11,870	11,870	13,447	PR TX
	01 -451-300	EVENTS	10,000	8,000	15,000	Supplies for events ; Spring Events Better Bands
	01 -451-320	COMMUNICATION	804	800	804	Cell phone for REC Director.
	01 -451-341	FALL FEST	20,000	24,000	22,000	Expenses associated with Fall Fest, includes PW staff OT
	01 -451-420	TRAINING/DUES/SUBS	2,000	2,000	2,000	Rec memberships & associations (take in Fall)
POLICE FRINGE	01 -487-157	FRINGE BENEFITS	15,000	5,000	15,000	Gym memberships & Sick buyout. 2026 Sick Buy Out 8495 Gym: 5000 Includes PR Tax for Sick buy out
	01 -487-600	TRANS POLICE PENSION	448,011	448,011	538,689	MMO POLICE CBIZ Est 2026 MMO
	01 -487-610	TRANSFER OPEB	25,000	25,000	25,000	OPEB POLICE
NU FRINGE	01 -487-197	DEFINED CONTRIBUTION PENSION	71,704	45,000	91,434	MMO Est 2025 \$65106 (Per Budget Sheet \$117491 01:80007 05:\$11427 08:\$26057). 05 is now in 01
	01 -487-650	TRANSFER NON UNION PENSION	0	0	16,666	MMO Est 2026 IRR 6.25%
DEBT	01 -492-200	TRANSFER TO DEBT SERVICE	278,343	278,343	273,413	Bond Issue \$5M 2025 Debt Service \$364550 *75%.
		Total Expenses	10,172,608	10,066,019	10,824,403	
		Surplus Deficit Before Discretionary Transfers	1,107,781	1,358,384	874,256	
FIRE	01 -492-030	TRANSFER TO FIRE PROTECTION	165,000	165,000	165,000	Discretionary contributions fire companies; last increase: 2019 Wissahicken Fire Truck 2nd Qtr 2026
	01 -492-300	TRANS TO CAPITAL FUNDS	500,000	500,000	500,000	Discretionary Transfer to Capital Funds
		General Fund: Surplus /Deficit	442,781	693,384	209,256	

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	STREET LIGHT FUND					
	02 -301-100	CURRENT REAL ESTATE TAXES	14,000	14,000	14,000	Assessment for Street Lights in the specific neighborhoods (Not RE Tax millage).
	02 -341-000	INTEREST EARNINGS	1,620	1,772	1,700	Interest rates going down
		Total Revenue	15,620	15,772	15,700	
	02 -434-373	R/M TREWELLYN ESTATE DISTRICT	1,000	500	1,000	Electric Cost plus 500 for Repairs
	02 -434-374	R/M WOODED POND DISTRICT	630	500	630	Electric Cost plus 500 for Repairs.
	02 -434-375	R/M FOXFIELD RESERVE DISTRICT	850	500	850	Electric Cost plus 500 for Repairs.
	02 -434-376	R/M POLO CLUB DISTRICT	825	500	825	Electric Cost plus 500 for Repairs.
	02 -434-377	R/M BETHLEHEM DISTRICT	2,300	2,300	2,500	Electric Cost plus 500 for Repairs.
	02 -434-378	R/M CEDAR HILL EST DISTRICT	950	500	950	Electric Cost plus 500 for Repairs.
	02 -434-379	R/M GWYNEDD RESERVE DISTRICT	600	500	600	Electric Cost plus 500 for Repairs.
	02 -434-380	R/M GWYNN CREST DISTRICT	825	500	825	Electric Cost plus 500 for Repairs.
	02 -434-381	R/M WALNUT FARMS DISTRICT	810	500	810	Electric Cost plus 500 for Repairs.
	02 -434-382	R/M GWYNN OAKS DISTRICT	600	500	600	Electric Cost plus 500 for Repairs.
	02 -434-383	R/M WISTER WOOD DISTRICT	580	500	580	Electric Cost plus 500 for Repairs.
		Total Expense	9,970	7,300	10,170	
		Street Light Fund: Surplus /Deficit	5,650	8,472	5,530	

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	FIRE PROTECTION FUND					
	03 -301-100	CURRENT REAL ESTATE TAXES	202,000	201,000	201,392	Mileage .146 at 97% collection
	03 -301-600	INTERIM REAL ESTATE TAXES	1,000	491	500	
	03 -341-000	INTEREST EARNINGS	3,500	13,518	7,076	Interest rates going down
	03 -392-010	TRANSFER FROM GENERAL FUND	165,000	165,000	165,000	To pay discretionary contribution to Fire Co's
		Total Revenue	371,500	380,009	373,968	
FIRE	03 -480-900	N PENN VOL FIRE CO	62,000	62,000	62,690	Contribution from Real Estate Fire Tax plus Interest (30%).
	03 -480-910	WISSAHICKON VOL FIRE CO	144,500	144,500	146,278	Contribution from Real Estate Fire Tax plus Interest (70%).
	03 -489-354	WORKERS COMP - WISSAHICKON	17,000	17,000	17,000	We pay portion of WC Ins to Ambler.
	03 -489-355	WRKS COMP INS N.PENN	11,000	8,536	11,000	We pay portion of WC Ins to N. Wales.
	03 -489-900	CONTRIBUTION TO N. PENN FIRE C	41,000	41,000	41,000	Discretionary Contribution net of insurance (30%).
	03 -489-910	CONTRIBUTION TO WISSAHICKON FI	96,000	96,000	96,000	Discretionary Contribution net of insurance (70%).
		Total Expense	371,500	369,036	373,968	
		Fire ProtectionFund: Surplus /Deficit	0	10,973	0	
	FIRE HYDRANT FUND					
	04 -301-100	CURRENT REAL ESTATE TAXES	39,000	42,000	41,381	Mileage .03 at 97% collcetion
	04 -301-600	INTERIM REAL ESTATE TAXES	200	95	200	
	04 -341-000	INTEREST EARNINGS	3,000	1,852	1,500	Interest rates going down and Deficit using reserves
		Total Revenue	42,200	43,947	43,081	
FIRE	04 -411-360	RENTAL HYDRANT SERVICE	62,000	55,500	58,000	North Wales Annual Hydrant Capacity and Ambler Water 8k. Fund Deficit is planned use of reserves.
		Total Expense	62,000	55,500	58,000	
		Fire Hydrant Fund: Surplus /Deficit	19,800	11,553	14,919	

SEWER FUNDS
2026 FINAL BUDGET
WITH 2025 REVISED BUDGET AND PROJECTION

	ACCOUNT	DESCRIPTION	2025 REVISED BUDGET	2025 PROJECTION	FINAL 2026 BUDGET	TEXT FOR BUDGET
	<u>SEWER OPERATING FUND</u>					
	08 -341-000	INTEREST EARNINGS	18,000	99,350	144,000	2025 11k interest Sewer Assessment & Citadel higher interest
	08 -364-110	SEWER CONNECTION PERMITS	10,000	6,200	10,000	
	08 -364-111	TAP IN FEE	10,000	64,944	10,000	
	08 -364-120	SEWER USE CHARGE	2,900,000	2,700,000	2,800,000	
	08 -364-130	BY-PASS METER CHARGES	1,500	0	0	
	08 -383-100	SEWER ASSESSMENTS	1,000	22,868	1,000	
		Total Revenue	2,940,500	2,893,362	2,965,000	
	08 -401-314	LEGAL SERVICE	1,500	500	1,000	Attorney fees for Liens etc.
	08 -402-310	FINANCIAL SERVICES	20,000	15,000	15,000	HR, auditing, banking, etc.
	08 -408-310	ENGINEERING SERVICES	5,000	1,000	5,000	Sewer line repair.
	08 -409-383	ALLOCATED EXPENSE REIMBURSEMENT	135,000	135,000	135,000	Cover costs for building/utilities/ROW/Easements
	08 -429-140	SALARIES & WAGES	522,238	522,238	552,512	100% Sewer Superintendant and 25% PW/ADMIN/FIN
	08 -429-181	WAGES OT	1,500	7,000	2,500	OT Sewer. (Not Fall Fest or Snow)
	08 -429-161	EMPLOYER PAYROLL TAX	40,291	40,291	42,588	Incl PR Tax for Opt Out
	08 -429-220	OPERATING SUPPLIES	10,000	3,200	5,000	General supplies for sewer & shut off fees.
	08 -429-238	UNIFORMS	2,500	2,500	2,500	25% of PW plus 100% Sewer Coordinator
	08 -429-262	R&M EQUIP/VEHICLES	25,000	25,000	25,000	R&M Vehciles (25% PW 100% Just Sewer Vehicles)
	08 -429-300	AMBLER TREATMENT OPERATING	1,275,000	1,165,000	1,291,500	Raw SewageTreatment
	08 -429-320	COMMUNICATIONS	6,684	6,500	6,500	Landline for pump-stations & 25% PWcell phones. 100% Sewer Coordinator Cell
	08 -429-360	UTILITIES	19,000	17,000	19,000	For Pump stations.
	08 -429-370	R&M PUMP STATIONS/SEWER LINES	55,000	43,000	55,000	
	08 -429-374	FUEL/ GASOLINE/ DIESEL	7,000	10,750	11,000	Allocated quarterly.
	08 -429-420	TRAINING DUES SUBS	1,000	500	2,000	Licenses & Certifications. Excel Class
	08 -429-430	TECHNOLOGY	20,000	15,000	35,000	Allocated portion of all Twshp wide or software.
	08 -429-450	CONTRACTED SERVICES	100,000	95,000	100,000	3rd party agreements; Meter calibration, PAONECALL(\$12 Per Call), drug testing
	08 -429-730	AMBLER TREATMENT CAPITAL PROJECTS	150,000	150,000	325,000	Per Ambler: no change for 2025; large cap upgrades coming in future years
	08 -486-350	INSURANCE	63,621	59,829	42,500	Liability 8% 14,689 WC 25% 27,769
	08 -487-153	DISABILITY & LIFE INS.	9,515	8,969	9,508	Standard Insurance
	08 -487-156	HEALTH INSURANCE	141,082	141,082	126,000	DVHIT and OPT OUT
	08 -487-197	DEFINED CONTRIBUTION PENSION	18,087	18,087	26,057	Per Non Uniform Salary Sheet 2025 Used Forfieture
	08 -492-010	TRANS TO GENERAL FUND	13,067	13,067	33,773	Transfer to cover MMO DC and Non Uniform Pension
	08-492-200	TRANSFER TO DEBT SERVICE FUND	92,780	92,780	91,138	Bond Issue \$5M 2025 Debt Service \$364550 *25%.
		Total Expense	2,734,865	2,588,293	2,960,076	
		Sewer Operating Fund: Surplus/ Deficit	205,635	305,069	4,924	
	<u>SEWER CAPITAL FUND</u>					
	09 -341-000	INTEREST EARNINGS	230,000	199,500	190,000	Interest rates going down frofm 2025
	09 -354-361	GRANT ACCOUNT	240,000	16,791	0	PA H2O grant for Forrest Manor (\$9291) & Open Door (PSSIBLY \$7500) pump station improvements
	09 -391-000	SALE OF FIXED ASSETS			11,500	From Vehicle Equipment 10 yr Plan
		Total Revenue	470,000	216,291	201,500	
	09 -409-700	CAPITAL IMPROVEMENT BUILDING	53,000	67,000	11,000	2025: roof, fire system, front landscaping; locks/fob system; 2026: HVAC, recessed lighting
	09 -429-740	CAPITAL PURCHASES	6,000	6,000	118,150	100% pick up truck / 25% gator/ 75% tractor
	09 -439-000	INFRASTRUCTURE REBUILDING	200,000	72,000	130,000	2025: Forest Manor PS, Open Door PS, I&I; 2026: I&I, manholes for paving
		Total Expense	259,000	145,000	259,150	
		Sewer Capital Fund: Reserves/ Use of Reserves	211,000	71,291	57,650	

CAPITAL FUNDS

2026 FINAL BUDGET

WITH 2025 REVISED BUDGET AND PROJECTION

	ACCOUNT	DESCRIPTION	2025 REVISED BUDGET	2025 PROJECTION	FINAL 2026 BUDGET	TEXT FOR BUDGET
	CAPITAL RESERVE /OS FUND					
	30 -341-000	INTEREST EARNINGS	465,000	549,975	481,200	Includes Bond Monies Interest Rates coming down and OS
	30 -345-090	DVIT SAFETY GRANT	1,000	97	15,000	PW COLLAPSABLE LIGHT
	30 -354-090	GENERAL GRANTS	1,236,000	950,497	1,622,234	2025: LSA-Old Beth Brdg Rplcmnt (\$786K) and strmbnk (\$165K); 2026: Ingersoll-LSA (\$220K), Small Water \$55,360; Welsh Rd sig GLG (\$325K), Trewellyn/Penllyn Pk signal LSA (\$451K), Oxford C2P2 partial reimb (\$75K), Pen. Train Trail MontCo (\$250K) & Multi Modal (\$245K)
	30 -354-705	PCCD Grant	15,000	473	0	PCCD Grant Expired NOT PART OF 2026 BUDGET
	30 -391-000	SALE OF FIXED ASSETS	90,000		47,000	From 10 Year Vehicle Plan
	30 -392-010	TRANSFER FROM GF	500,000	778,343	773,413	500k plus 273,413 Debt 2026
	30 -392-080	TRANSFER FROM SEWER FUND		92,780	91,138	Transfer from Sewer to Cover 5M Debt
		Total Revenue	2,307,000	2,372,164	3,029,985	
	30 -409-721	BUILDINGS	236,000	200,000	33,000	2025: roof, fire system, front landscaping, locks and fob system; 2026: HVAC, recessed lighting
	30 -410-700	POLICE EQ	174,000	174,000	205,000	2 New Police Cars Replace 4501 and 4502
	30 -410-705	PCCD GRANT	15,000	945	0	PCCD Grant Expired NOT PART OF 2026 BUDGET
	30 -430-700	CAP. PURCH PW	231,000	199,000	162,000	Pick up 100%/pick up 75%/gator 25%; + \$30K for historic markers
	30 -439-000	INFRASTRUCTURE	1,116,000	140,000	1,164,000	Merged 30.439.300 Prof Services engineering for road pgm; 2025: Paving - moved to 2026; Beth/Penllyn Pk mast arm (\$86K), Beth Pk/Dager mast arm (\$6K), Welsh Rd signal (\$41K), Trewellyn, Penllyn Pk signal (\$33K); 2026: Paving (\$120K), Beth Pk/Dager mast arm (\$89K), Welsh Rd signal (\$371K), Trewellyn/Penllyn Pk signal (\$534K), Beth Pk/Tennis signal (\$50K)
	30 -439-721	BTH PK CUL	915,000	786,000	0	Bid Award 785,642 Project complete 2025
	30 -439-725	PWF PROJ	0	3,340,000	1,000,000	Public Works Project 2025 Land Purchase / 2026 Design
	30 -454-600	PARK IMPROV	926,000	1,177,300	1,040,000	2025: Pen Woods Bldg HVAC and doors (\$112K), Ingersoll baseball (\$824K), Ingersoll rec study (\$5500), pollinator gardens (\$12K), Texaco (\$50K), Penllyn Trn Stn (\$162K), Sdwlk Trl pln (\$18K + \$19K in 2024); 2026: Ingersoll baseball (\$287K-excludes batting cage), Ingersoll rec (\$300K), Oxford Park Gaga (\$75K), Pennlyn Train Trail (\$ 378K)
	30 -471-000	DEBT PRINC	0	235,000	165,000	5M Bond Issuance
	30 -472-000	DEBT INT	0	130,302	199,550	5m Bond Issuance
		Total Expense	3,613,000	6,382,547	3,968,550	
	Capital /OS Fund: Reserves /Use of Reserves		1,306,000	4,010,382	938,565	

	ACCOUNT	DESCRIPTION	2025 REVISED BUDGET	2025 PROJECTION	FINAL 2026 BUDGET	TEXT FOR BUDGET
		STORM WATER FUND				
	31 -341-000	INTEREST EARNINGS	38,000	31,473	30,000	Interest rates coming down
	31 -354-105	DCED GRANT	345,000		93,671	2026-Flood Mitigation Grant \$27,200; Montco 2040 Marion Culvert-\$66,471;
	31 -387-100	TREE CONTRIBUTION	50,000	39,000	150,000	1616 School House-due at time of permit expect permit 2025; 2026 anticipate Whitefield (100Kwill need a significant waiver; Penna's project likely to need waiver as well (50k);
		Total Revenue	433,000	70,473	273,671	
	31 -446-001	COMPLIANCE REQUIREMENTS	60,000	28,000	60,000	WCWP-2026 fee \$15K; 2027 will be admin + project fee; MS4 permit to be release in 2025-could increase costs-keep at
	31 -446-101	SWM PROJECTS	585,000	204,000	297,000	2025: Old Beth Pk Streambank (\$166K), Marion culvert (\$25K), Penllyn Flood Study (\$13K); 2026: Little Neshaminy (\$220K); Penllyn Flood Study (\$19K); Marion Culvert (\$58K)
	31 -446-102	SWM REPAIRS & UPGRADES	30,000	10,000	15,000	2025: Cathcart; 2026: Township Line Rd
	31 -446-104	TREE GIVEAWAY	22,000	13,500	20,000	Trees and Mulch
	31 -446-450	CONTRACTED SERVICES	175,000	125,000	100,000	Tree work funded from tree bank
		Total Expense	872,000	380,500	492,000	
		Storm Water Fund: Reserves /Use of Reserves	439,000	310,027	218,329	
		TRAFFIC IMPACT FUND				
	33 -341-000	INTEREST EARNED	84,000	67,400	72,000	Interest Rates going down
	33 -361-360	IMPACT FEE	50,000	39,000	425,000	2025- 1616 School House; Gwynedd Estates; J&J; 2026- Penna; Amble yards Y; Whitefield; Cedar Hill (4lot); Act 209
		Total Revenue	134,000	106,400	497,000	
		Total Expense	0	0	0	
		Traffic Impact Fund: Reserves /Use of Reserves	134,000	106,400	497,000	
		HIGHWAY AID FUND				
	35 -341-000	INTEREST EARNINGS	18,000	24,987	18,000	Interest Rates going down
	35 -355-050	MOTOR VEHICLE FUEL TAXES	368,214	367,326	355,556	2025 Actual Received 2026 Letter from State
		Total Revenue	386,214	392,313	373,556	
	35 -430-220	SUPPLIES	20,000	75,000	0	All Snow Supplies to 01.430.221
	35 -439-000	HIGHWAY CONST & REBUILDIN	400,000	0	950,000	Liquid Fuels Projects / Paving Use of Reserves 126K
		Total Expense	420,000	75,000	950,000	
		Highway Aid Fund: Reserves/ Use of Reserves	33,786	317,313	576,444	