

PUBLIC MEETING

DECEMBER 21, 2021

2022

ADOPTED BUDGET

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

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Payroll (63 Full Time Regular, 2 Full Time Part Time, includes 1 new FM and three open positions 2 in PW and 1 in WWTP Collection)	Confidential	1 - 6

UPPER GWYNEDD TOWNSHIP
5 YEAR CAPITAL PLAN — 2022 TO 2026

			Funding										
Description	**Year**	**Total Project Costs**	**Grant**	**Liquid Fuels**	**Capital Reserve Fund**	**Rebillable**	**General Fund**	**Sewer Capital Fund**	**Sanitary Sewer Fund**	**Fire Fund**	**Financed**	**FD $$**	**Recovery Act Funds**
TOTAL TOWNSHIP WIDE		**25,798,710**	**3,662,359**	**2,550,000**	**3,748,945**	**200,000**	**3,366,589**	**1,804,205**	**1,299,000**	**2,103,817**	**3,500,000**	**2,000,000**	**1,563,795**
TOTAL GENERAL FUND		**14,172,893**	**3,662,359**	**2,550,000**	**3,748,945**	**-**	**3,366,589**	**-**	**-**	**-**	**-**	**-**	**940,000**
Administration													
Desktop Phone Upgrades	2022	25,000					25,000						
Financial Transparancy Public Interface Software	2023	20,000					20,000						
PC replacement cycle on average every 5 yrs. (6 / year)	2022	13,000					13,000						
PC replacement cycle on average every 5 yrs. (6 / year)	2023	15,000					15,000						
PC replacement cycle on average every 5 yrs. (6 / year)	2024	15,000					15,000						
PC replacement cycle on average every 5 yrs. (6 / year)	2025	17,000					17,000						
PC replacement cycle on average every 5 yrs. (6 / year)	2026	17,000					17,000						
PD Server Replacement	2026	30,000			30,000								
Server Replacement (Web Hosted)	2025	25,000			25,000								
Facilities													
Back Up generator	2026	40,000			40,000								
Gate & Fencing around PD carport and PW grounds	2022	40,000					40,000						
HVAC Replacements in Admin and PD	2022	30,000					30,000						
HVAC Replacements in Admin and PD	2023	30,000			30,000								
HVAC Replacements in Admin and PD	2024	30,000			30,000								
HVAC Replacements in Admin and PD	2025	30,000			30,000								
Meeting Room Remodel and Admin Entrance Security Upgrades	2022	100,000			100,000								
New Carpets through out Admin Facilities	2024	30,000			30,000								
Paint interior Admin Facilities	2023	20,000					20,000						
Replace all three meeting area chairs	2022	13,000					13,000						
Roof Repairs	2022	60,000					60,000						
Police													
Body Worn Cameras Replacement/Upgrades	2025	12,000			12,000								
IT upgrades including PC replacement and in-car camera	2022	54,794					54,794						
IT upgrades including PC replacement and in-car camera	2023	32,000					32,000						
IT upgrades including PC replacement and in-car camera	2024	24,000					24,000						
IT upgrades including PC replacement and in-car camera	2025	34,000					34,000						
IT upgrades including PC replacement and in-car camera	2026	26,000					26,000						
Vehicles - Patrol Car	2022	44,000			44,000								
Vehicles - Patrol Car	2023	88,000			88,000								
Vehicles - Patrol Car	2024	44,000			44,000								
Vehicles - Patrol Car	2025	90,000			90,000								
Vehicles - Patrol Car	2026	46,000			46,000								
Public Works													
ADA ramps / sidewalks	2022	125,000		125,000									
ADA ramps / sidewalks	2023	125,000		125,000									
ADA ramps / sidewalks	2024	150,000		150,000									
ADA ramps / sidewalks	2025	150,000		150,000									
ADA ramps / sidewalks	2026	75,000		75,000									
Haines Run Streambank Restoration :: Phase I - regrading & streambank stabilization	2022	700,000			700,000								
Haines Run Streambank Restoration :: Phase II - final construction & inspection	2023	700,000	1,184,809		(484,809)								
Mechanics Tools	2022	3,000					3,000						
Mechanics Tools	2023	3,000					3,000						
Mechanics Tools	2024	3,000					3,000						
Micro surfacing	2022	70,000					70,000						
Micro surfacing	2023	153,250					153,250						
Micro surfacing	2024	172,000					172,000						
Micro surfacing	2025	87,275					87,275						
Micro surfacing	2026	123,560					123,560						
Montco 2040 Project Crosswalks and Signals	2022	123,380	98,704				24,676						
Newbury Basin Retrofit	2024	300,000			300,000								
Pavement Saw	2022	15,000					15,000						

Recycling & Overlay	2022	722,000		633,000			89,000						
Recycling & Overlay	2023	574,712		323,000			251,712						
Recycling & Overlay	2024	578,145		298,000			280,145						
Recycling & Overlay	2025	581,680		298,000			283,680						
Recycling & Overlay	2026	559,997		373,000			186,997						
Replace 1997 Case 590 SL Backhoe	2025	125,000			125,000								
Replace 1999 10-Wheel Dump Truck	2023	210,000			210,000								
Replace 1999 6-Wheel Dump Truck	2024	180,000			180,000								
Replace 2004 1-ton Dump Truck	2022	120,000			120,000								
Replace Ingersoll Rand Air Compressor	2026	40,000			40,000								
Skid Steer (replacement 2007)	2022	70,000					70,000						
Storm sewers - lining / and catch basin replacements	2022	600,000											600,000
Storm sewers - lining / and catch basin replacements	2023	50,000					50,000						
Storm sewers - lining / and catch basin replacements	2024	50,000					50,000						
Storm sewers - lining / and catch basin replacements	2025	25,000					25,000						
Storm sewers - lining / and catch basin replacements	2026	75,000					75,000						
Stormwater Pipes	2022	290,000											290,000
Stormwater Pipes	2023	150,000					150,000						
Stormwater Pipes	2024	150,000					150,000						
Stormwater Pipes	2025	150,000					150,000						
Stormwater Pipes	2026	50,000					50,000						
Sumneytown Pike Bridge over Wissahickon - design	2022	92,346			92,346								
Sumneytown Pike Bridge over Wissahickon - construction	2023	1,767,254	1,243,846		523,408								
Walk-Behind Line Painter (replacement)	2022	10,000					10,000						
DVRPC Regional Street Light Procurement	2022	105,000			105,000								
Park and Rec													
1 40X60 Pole Barn, behind twp building that holds mowers/ gator and bob cat	2022	90,000					90,000						
Bigger Parking Lot in front of Pavilion	2025	50,000					50,000						
Field Mower attachment (replace 2000)	2023	12,000			12,000								
J Deere Front Mount snow-blower	2024	45,000			45,000								
Open Space Management (Jacks Lane $110k plus Undefined $90K Clean up)	2022	200,000					200,000						
Mower Truck (replace 1999)	2023	30,000			30,000								
Mower Truck (replace 2006)	2024	30,000			30,000								
New Pavillion @ Parksci	2024	50,000	25,000		25,000								
Newport Basin Retrofit	2022	94,500					44,500						50,000
Refurbish Castle	2024	1,000,000	500,000		500,000								
Replace playground at Rexdale	2025	50,000	25,000		25,000								
Replace playground at West Point	2026	50,000	25,000		25,000								
Snow removal machine to clear sidewalks	2022	45,000			45,000								
Start Construction on Liberty Bell Trail	2024	350,000	280,000		70,000								
Start Construction on Powerline Trail	2023	350,000	280,000		70,000								
Tractor with side Cutter (replace 2014 - better trade in value)	2026	150,000			150,000								
Two ZTR Mower (replacing 2012 & 2014 mower)	2026	32,000			32,000								
Utility Vehicle (replace 1999 Gator)	2022	30,000			30,000								
ZTR Mower (replacing 2010 mower)	2023	15,000			15,000								
FIRE FUND (03)		**7,898,817**	-	-	**95,000**	**200,000**	-	-	-	**2,103,817**	**3,500,000**	**2,000,000**	-
Building Replacement (grants with centalization with Code and FM)	2028	6,000,000								500,000	3,500,000	2,000,000	
Communications/IT upgrades (EM)	2027	50,000								50,000			
Communications/IT upgrades (EM)	2028	50,000								50,000			
DFM/DEMC vehicle addition (FM) --- GF Item	2022	40,000			40,000								
Tower & Squad Replacement	2022	803,817				200,000				603,817			
Engine 80 Replacement (2008)	2026	900,000								900,000			
FM/EMC vehicle replacement (FM) --- GF Item	2027	55,000			55,000					-			
WWTP & COLLECTION SYSTEM (08)		**3,727,000**	-	-	-	-	-	**1,804,205**	**1,299,000**	-	-	-	**623,795**
Capital Purchases - Building	2022	10,000						10,000	-				
Capital Purchases - M & E	2022	75,000						15,000	60,000				
Capital Purchases - Plant	2022	550,000						135,000	15,000				400,000
Capital Purchases - Collection System	2022	344,000						-	344,000				
Capital Purchases - Vehicles (Replace 2008 Crane Truck)	2022	200,000						200,000	-				
Capital Purchases - Computers	2022	2,000						2,000	-				
								-	-				
Capital Purchases - Building	2023	30,000						30,000	-				
Capital Purchases - M & E	2023	45,000						45,000	-				

Capital Purchases - Plant	2023	400,000						176,205	-					223,795
Capital Purchases - Collection System	2023	250,000						-	250,000					-
Capital Purchases - Vehicles	2023	-						-	-					
Capital Purchases - Computers	2023	2,000						2,000	-					
								-	-					
Capital Purchases - Building	2024	14,000						14,000	-					
Capital Purchases - M & E	2024	45,000						45,000	-					
Capital Purchases - Plant	2024	400,000						400,000	-					
Capital Purchases - Collection System	2024	210,000						-	210,000					
Capital Purchases - Vehicles (1974!!! Skid Steer)	2024	80,000						80,000	-					
Capital Purchases - Computers	2024	2,000						2,000	-					
								-	-					
Capital Purchases - Building	2025	14,000						14,000	-					
Capital Purchases - M & E	2025	45,000						45,000	-					
Capital Purchases - Plant	2025	215,000						215,000	-					
Capital Purchases - Collection System	2025	205,000						-	205,000					
Capital Purchases - Vehicles (2015 F250)	2025	45,000						45,000	-					
Capital Purchases - Computers	2025	2,000						2,000	-					
									-					
Capital Purchases - Building	2026	45,000						45,000	-					
Capital Purchases - M & E	2026	50,000						50,000	-					
Capital Purchases - Plant	2026	230,000						230,000	-					
Capital Purchases - Collection System	2026	215,000						-	215,000					
Capital Purchases - Vehicles	2026	-						-	-					
Capital Purchases - Computers	2026	2,000						2,000	-					

Grant Acquired
Not yet Applied
In application phase

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

ORDINANCE BUDGET APPROPRIATIONS

GENERAL FUND

Revenue

Taxes	10,803,415
Inter-Fund Transfers	2,711,209
Federal / State / County Grants & Aid	2,016,461
Fees	680,180
Park & Recreation Activities	335,200
Licenses / Permits / Fines	328,152
Miscellaneous Income	101,500
Interest	21,300
Total Revenue	**16,997,417**

Expenses

Public Works / Park & Recreation	6,870,141
Police / Fire / Code Enforcement & Zoning	5,733,818
Administration / Tax Collector / IT / Township Facilities	2,510,326
Inter-Fund Transfers	946,700
Debt Service / Insurance	705,093
Surplus Reserve Appropriation	231,338
Total Expenses	**16,997,417**

SEWER FUND

Revenue

Residential & Commercial Rental	5,407,922
Transfer From Waste Water Capital Fund	362,000
Pretreatment Reimbursement	61,000
Penalties / Fees	45,715
Interest	17,800
Miscellaneous Income	11,000
Deficit Reserve Appropriation	1,758,104
Total Revenue	**7,663,541**

Expenses

Plant & Collection System Operations	4,192,184
Depreciation	2,263,613
Inter-Fund Transfers	977,000
Debt Service / Insurance	230,744
Total Expenses	**7,663,541**

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

ORDINANCE BUDGET APPROPRIATIONS

LIQUID FUELS TAX FUND

Revenue

State Appropriation	448,000
Interest	3,000
Reserve Appropriation	152,000
Total Revenue	**603,000**

Expenses

Road Recycling & Overlay	**603,000**

UPPER GWYNEDD TOWNSHIP								
2022 BUDGET - FINAL								
BUDGET CHANGES SUMMARY								
Department	**Description**	**Account #**	**General Fund**	**Liquid Fuels**	**Capital Reserve**	**WWTP**	**UCS**	**Fire Fund**
2022 Workshop #1 Surplus / Deficit			**467,152**	**(155,000)**	**(886,338)**	**(2,061,730)**	**781,795**	**(631,467)**
Administration	Increase in hours for PT Finance Admin from 20 hrs. / week to 25 hours	Various	(5,766)					
Administration	Staff add for PT Management Intern	Various	(34,987)					
EAC	Decrease funding to $7,000	01-400-###	500					
HRC	Increase funding to $7,000	01-400-###	(2,000)					
Insurance & Benefits	Budget @ DVHIT Proposal holding back RSF for future year ($100,000)	01-487-152 & 156	(81,300)			(18,700)		
Insurance & Benefits	Budget @ DVHIT Proposal utilizing RSF, Multi-Trust Discount and 2 Year Commitment ~ 3.25% increase plus headcount changes (splits ~ General Fund 80% / WWTP 20%)	01-487-152 & 156	27,480			6,700		
IT	Foster digital video production services for BOC meetings (previously charged to COVID 01-400-242)	01-407-377	(12,000)					
Nor Gwynn Baseball	Reduce total funding to $50,000 (Contribution $50,000)	01-400-540	16,000					
North Wales Fire Department	Replace $35,000 for QRS Vehicle replacement to $15,000 general support	03-411-###						20,000
North Wales Library	Reduce total funding to $50,000 (Contribution $42,600 plus ticket passes $7,400)	01-400-540	7,400					
Park & Recreation	Open Space Management budget total $200k in addition to $35k tree removal (Jack's Lane $110k, fallen tree removal $35k, undefined open space management $90k)	01-454-720	(90,000)					
Park & Recreation	Newport Basin project cost update (increase) by Engineer	01-454-720	(44,500)					
Public Works	New full-time hire starting Jul 01, 2022	Various	(44,726)					
Township Wide	Employee Evaluations	Various	(13,075)			(2,669)		
Township Wide	Fuel inflation hedge of 33%	Various	(15,900)			(3,500)		
WWTP	Increase chemicals for revised estimate of increase due to WIP completion	08-429-220				(30,000)		
Public Works	DVRPC Regional Street Light Procurement	01-430-720			(105,000)			
2022 End of Workshop #2 Surplus /Deficit			**174,278**	**(155,000)**	**(991,338)**	**(2,109,899)**	**781,795**	**(611,467)**
2021 Forecasted Ending Fund Balance			12,951,357	310,000	2,568,000	33,905,283	2,446,340	1,870,815
2022 Budgeted Ending Fund Balance			**13,125,635**	**155,000**	**1,576,662**	**31,795,384**	**3,228,135**	**1,259,348**

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

GENERAL FUND SUMMARY - REVENUE & EXPENSE SUMMARY

					2021				2022		
	2018	2019	2020	Budget	Jul YTD	F/C	F/C Vs. Budget	Request	Request Vs. F/C	Comments
REVENUE										
Real Estate Taxes	3,127,171	3,158,984	3,148,959	3,085,750	3,159,276	3,170,602	84,852	3,182,300	11,698	2021 Budgeted lower collection rate given COVID - actual collection rate remained stable at historic norms
Local Enabling Taxes							-			
Tax - Real Estate Transfer	859,235	526,840	652,060	453,900	330,511	528,900	75,000	528,900	-	2021 Budgeted lower activity given COVID - actual activity down from 2020 but on par with typical year
Tax - Local Services (LST)	858,046	908,945	930,132	851,200	472,730	876,200	25,000	876,200	-	2021 Budgeted lower employment levels given COVID - actual activity down but not as severe as anticipated
Tax - Earned Income (EIT)	5,283,188	5,806,674	6,215,056	5,306,700	3,462,973	6,206,700	900,000	6,206,700	-	2021 Budgeted lower employment levels and wage growth given COVID - actual activity down but not as severe as anticipated --- 2021 Q3 level appears strong and stable
Licenses / Permits / Cable TV	377,185	367,690	351,352	329,697	181,577	318,427	(11,270)	304,352	(14,075)	See a continuing trend in decreased revenue from Cable TV transition to Streaming
Fines & Parking Tickets	42,653	38,106	30,951	23,800	16,170	23,800	-	23,800	-	
Interest Earned	124,716	159,236	48,030	21,300	9,351	21,300	-	21,300	-	
Federal American Recovery Act	-	-	-	-	-	-	-	1,340,000	1,340,000	American Rescue Plan Act --- awarded $1,563,795 to Township (Wastewater & Stormwater Infrastructure)
Federal / State / County Grants	140,259	104,610	81,904	223,728	217,912	224,292	564	175,434	(48,858)	Dependent on grant activity and timing of project execution and funding
Utility Realty Tax										
Utility Realty Tax	9,968	9,315	10,236	9,315	-	9,315	-	9,315	-	
State Contribution Pension	369,970	404,519	364,363	364,363	-	364,593	230	364,593	-	
Fire Relief Assn. Foreign Tax	136,452	150,503	149,383	149,383	-	136,434	(12,949)	136,434	-	
Liquor License Fees	1,500	3,142	1,500	1,500	9,228	9,228	7,728	2,000	(7,228)	
Zoning/Land Dev. Fees	21,689	26,655	24,285	24,300	43,905	75,025	50,725	75,025	-	
Permits & Fees	407,475	659,316	983,361	603,955	363,107	617,255	13,300	603,155	(14,100)	
Park & Rec Activities	265,204	307,338	81,064	292,440	149,367	407,765	115,325	335,200	(72,565)	2021 Carnival best year ever /// 2022 Budgeted Carnival to be more like a typical prior year
Miscellaneous Income	5,450	26,509	78,170	5,000	51,446	51,446	46,446	5,000	(46,446)	
Special Assessments	4,200	108,720	147,000	-	27,600	27,600	27,600	-	(27,600)	
Sale of Property / Insurance Proceeds	29,656	14,201	5,377	11,500	(19,973)	(30,954)	(42,454)	6,500	37,454	
Other (Cell Tower Rental, AUL Forfeits, IDA $)	208,993	123,004	45,606	80,000	13,427	100,686	20,686	90,000	(10,686)	
TOTAL REVENUE	**12,273,010**	**12,904,307**	**13,348,789**	**11,837,831**	**8,488,607**	**13,138,614**	**1,300,783**	**14,286,208**	**1,147,594**	
EXPENSES										
Administration	1,217,608	1,183,938	1,560,720	1,595,786	817,215	1,503,428	(92,358)	1,693,398	189,970	2022 increase to fund training and higher level of Community Organizations
Tax Collector	17,277	13,622	14,570	17,706	9,861	17,956	250	16,106	(1,850)	
Information Technology	127,916	254,543	196,417	181,225	162,144	246,802	65,577	271,202	24,400	2021 higher than Budget to improve Cyber Security
Township Facilities	293,391	286,268	354,357	537,520	149,778	518,318	(19,202)	529,620	11,302	
Police	4,860,413	4,706,716	4,880,234	4,710,238	2,255,814	4,762,840	52,602	4,912,095	149,255	2021 higher than Budget with settlement of Police Contract /// 2022 increase to fund pay increases including promotions and increase in health insurance
Fire & Emergency	245,434	259,864	237,977	258,885	15,987	230,935	(27,950)	386,878	155,943	2022 increase to fund upgrading Fire Marshall as part time position to full time with benefits
Code & Zoning	445,053	498,374	442,758	573,767	238,608	422,723	(151,044)	434,845	12,121	2021 lower than Budget with less legal support on land development & zoning disputes
Public Works	2,714,653	3,088,591	2,402,744	3,197,448	1,063,148	2,976,828	(220,620)	5,255,637	2,278,809	2022 increase to fund infrastructure stormwater and safety projects as well as equipment replacements --- all primarily funded via ARA, Grants, and Capital Reserves
Park & Recreation Activities	198,804	247,458	91,821	253,200	107,928	289,870	36,670	257,500	(32,370)	
Park & Recreation Administration	784,820	719,626	776,345	1,181,363	496,844	1,013,035	(168,328)	1,357,005	343,970	2021 lower than Budget from headcount turnover and project timing changes /// 2022 increase to fund full staff and project activity largely funded via Capital Reserves and ARA funding
Debt Service	473,292	472,998	476,832	425,930	397,333	397,333	(28,597)	474,810	77,477	2020 Refinanced Debt with benefit recognized in 2021 /// 2022 increase to prior level debt service
Property & Liability Insurance	51,546	5,950	181,484	186,709	(69,663)	164,978	(21,731)	230,283	65,305	2022 increase to fund higher premiums primarily driven by industry wide insurance claim activity
TOTAL EXPENSES	**11,430,207**	**11,737,948**	**11,616,259**	**13,119,776**	**5,644,997**	**12,545,046**	**(574,730)**	**15,819,379**	**3,274,332**	
SURPLUS (DEFICIT)	**842,803**	**1,166,359**	**1,732,530**	**(1,281,945)**	**2,843,610**	**593,568**	**1,875,513**	**(1,533,171)**	**(2,126,738)**	

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

GENERAL FUND SUMMARY - REVENUE & EXPENSE SUMMARY

					2021				2022		
		2018	2019	2020	Budget	Jul YTD	F/C	F/C Vs. Budget	Request	Request Vs. F/C	Comments
General Fund Bond / Debt Issue											
	GOB Issue / Loan Proceeds	-	-	8,180,000	-	-	-	-	-	-	
	Bond Redemption / Defeasance	-	-	(2,625,882)	-	-	-	-	-	-	
	WIP Funding & WWTP Reserves	-	-	(5,554,118)	-	-	-	-	-	-	
Transfers From Other Funds											
	Transfer From UCS	216,000	120,000	120,000	120,000	-	120,000	-	120,000	-	
	Transfer From WWTP	226,000	388,592	321,000	321,000	-	321,000	-	321,000	-	
	Transfer From Fire Tax Fund	-	25,827	19,729	21,500	-	21,500	-	21,500	-	
	Transfer From Liquid Fuels Tax	717,357	496,946	-	443,000	-	617,943	174,943	603,000	(14,943)	Varies with capital project activity and available funding
	Transfer From Capital Reserve Fund	137,980	367,308	291,984	817,000	-	525,599	(291,401)	1,645,709	1,120,110	Varies with capital project activity and available funding
Transfers To Other Funds											
	Transfer To Street Light Fund	(10,454)	-	-	-	-	-	-	-	-	
	Transfer To Sanitary Sewer Fund	-	-	-	-	-	-	-	(400,000)	(400,000)	ARA Funding Passthrough
	Transfer To Fire Tax Fund	(226,854)	(1,044,010)	(230,226)	(224,950)	-	(228,765)	(3,815)	(231,700)	(2,935)	
	Transfer To Capital Reserve Fund	(914,000)	(600,000)	(200,000)	(200,000)	-	(1,949,371)	(1,749,371)	(315,000)	1,634,371	2021 increase to take advantage of funding with higher revenue and lower costs budgeted --- increase will allow for greater flexibility and funding of future year capital needs /// 2022 set to align with 5 Year Capital Plan
SURPLUS (DEFICIT) AFTER TRANSFERS		**988,832**	**921,022**	**2,055,017**	**15,605**	**2,843,610**	**21,473**	**5,869**	**231,338**	**209,864**	
INCREASE (DECREASE) GENERAL FUND RESERVES		**988,832**	**921,022**	**2,055,017**	**15,605**	**2,843,610**	**21,473**	**5,869**	**231,338**	**209,864**	
ENDING FUND BALANCE (1)		**9,953,844**	**10,874,866**	**12,929,883**	**12,945,488**		**12,951,357**		**13,182,695**		
	Estimated Number of Months Spending in Reserves	**9.5**	**9.8**	**12.9**	**11.5**		**11.5**		**9.7**		

(1) Based on the guidelines from the Government Finance Officer Association, 3 to 6 months spending reserve - **Minimum** … 7 to 9 months spending reserve **Good** … 9 to 12 months spending reserve **Outstanding** /// This fund balance acts as a rainy day funding reserve as well as support our 5 Year Capital Plan which includes $3,232K funding requirement from GF as well as $3,662K in Grants that may not materialize

UPPER GWYNEDD TOWNSHIP

2022 BUDGET - FINAL

GENERAL FUND REVENUE DETAIL

Account #	Account Description	2018	2019	2020	2021 Budget	2021 Jul YTD	2021 F/C	F/C Vs. Budget	2022 Request	Request Vs. F/C	Comments
Real Estate Taxes (301)											
01-301-010	Tax - Current Year Real Estate	2,829,449	2,818,066	2,843,256	2,793,375	2,874,295	2,874,295	80,920	2,882,000	7,705	UGT Estimated Assessment $1,695,672,190 less Homestead Exemption on 4,215 parcels or $126,450,000 assessed value @ Rate of 1.874 mills less early payment discount of 2.0% /// Note hearing assessment appeals not included until final tax certification available late Nov. The average tax bill for a residential property owner after homestead exemption and discount is ~ $290.
01-301-030	Tax - Delinquent Real Estate	16,427	21,755	9,693	6,200	-	6,200	-	6,200	-	
01-301-060	Tax - Interim Real Estate	2,989	37,766	13,579	9,100	4,897	9,100	-	9,100	-	
01-301-061	Tax - Interim Fire	221	2,801	986	700	324	700	-	700	-	
01-301-062	Tax - Interim Fire Hydrant	44	564	202	200	65	200	-	200	-	
01-301-091	Tax - Fire Hydrant	45,653	45,640	46,179	45,825	45,942	45,942	117	47,000	1,058	Rate @ 0.028 mills … Net of 2% discount … homestead exemption N/A
01-301-092	Tax - Fire	226,632	226,567	229,240	224,250	228,065	228,065	3,815	231,000	2,935	Rate @ 0.139 mills (2017 increase of 0.029 or 26% or $4.79 per average residential property owner … Net of 2% discount … homestead exemption N/A
01-301-093	Tax - Street Lighting	5,756	5,825	5,824	6,100	5,688	6,100	-	6,100	-	
Local Enabling Taxes (310)											
01-310-010	Tax - Real Estate Transfer	859,235	526,840	652,060	453,900	330,511	528,900	75,000	528,900	-	2017 Willowyck $312,500 /// 2018 Station Square $379,700 /// 2020 Lehigh Valley Dairy $75,000
01-310-050	Tax - Local Services (LST)	858,046	908,945	930,132	851,200	472,730	876,200	25,000	876,200	-	Expect employment to remain relatively stable
01-310-210	Tax - Earned Income (EIT)	5,283,188	5,806,674	6,215,056	5,306,700	3,462,973	6,206,700	900,000	6,206,700	-	Employment and wages remain robust even with pandemic - expect 2022 to be on par with 2020 and 2021
Business Licenses/Permits (320)											
01-320-020	Fire Marshall Fees	50	-	-	1,000	75	75	(925)	1,000	925	
01-320-030	Building Alarm Permits	8,835	8,025	8,190	8,515	7,465	8,515	-	8,515	-	
01-320-080	Cable TV Franchise Licenses	364,925	354,315	337,562	315,957	166,177	300,957	(15,000)	285,957	(15,000)	Starting in 2018 seeing a decrease in Cable Services sold
01-320-090	Plumbing Registration Licenses	1,755	2,425	2,535	2,750	1,730	2,750	-	2,750	-	
Non-Business Licenses/Permits (322)											
01-322-080	Road Opening Permits	1,620	2,925	3,065	1,475	6,130	6,130	4,655	6,130	-	
Fines & Parking Tickets (331)											
01-331-000	Local Fines	1,875	815	60	800	145	800	-	800	-	
01-331-100	County Fines	32,656	29,465	23,956	19,000	13,216	19,000	-	19,000	-	
01-331-200	State Fines	8,122	7,826	6,935	4,000	2,809	4,000	-	4,000	-	
Forfeits (332)											
01-332-000	AUL Non Uniform Forfeits	-	20,655	17,367	-	-	-	-	-	-	Forfeiture on recent unvested terminations $25,281 --- not available till waiting period expires
Interest Earned (341)											
01-341-000	Interest Earned	126,135	154,523	47,394	21,300	10,224	21,300	-	21,300	-	With COVID-19 interest rates dramatically reduced to spur economy
01-341-200	Unrealized Gains/Losses	(1,419)	4,713	636	-	(873)	-	-	-	-	
Building Rental Income (342)											
01-342-530	Cell Tower Rental	198,540	80,762	70,641	80,000	34,573	75,000	(5,000)	75,000	-	2018 included a one-time 30 year lease extension signing bonus of $125,000
F.E.M.A. Payments (351)											
01-351-200	Federal Grants	-	-	-	-	-	-	-	1,340,000	1,340,000	2022 America Recovery Act (Wastewater and Stormwater Infrastructure Spending :: Storm Sewer Replacement $290K, Storm pipe lining $600k, Newport Basin Retrofit $50K, WWTP Clarifier Rebuild Phase I $400k)
State & County Grants (354)											
01-354-000	State & County Grants and Stormwater Partnership Funding (28.2%)	60,811	29,507	-	146,250	146,250	146,250	-	98,704	(47,546)	

	2021 Budget	2021 F/C	2022
DCNR Trail	15,000	15,000	-
PennDOT Multimodal - Sumneytown Bridge Reconstruction ($373,154 Match of $1,617,000 project) - Grant of $1,243,846 for construction in 2023 - Potential additional grant from MONTCO for $205,235	-	-	-
DCNR P&R Master Plan $40K TWP $40K - 2023 Project	-	-	-
MONTCO 2040 (20% Match of $123,380 project - $24,676)	-	-	98,704

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

GENERAL FUND REVENUE DETAIL

Account #	Account Description	2018	2019	2020	2021 Budget	2021 Jul YTD	2021 F/C	F/C Vs. Budget	2022 Request	Request Vs. F/C	Comments			
											Haines Run Streambank Restoration (potential grants with DCNR $90K, DCED $376K, DEP $718K totalling $1,184,809) - Total Project Cost ~$1.4M - TWP share from Capital Reserves till Grant Funding determined	-	-	-
											Liberty Bell Trail Feasibility Study (TWP $10,000)			
											Transportation & Community Development Initiatives	113,000	113,000	-
											Hatfield	10,250	10,250	-
											Franconia	4,000	4,000	-
											Lansdale	2,000	2,000	-
											Hatfield Borough	2,000	2,000	-
01-354-003	State/Cnty Snow Plow Grant	13,231	12,760	12,760	8,334	6,380	12,760	4,426	11,448	(1,312)	New Agreement in place for 2022 - 2024			
01-354-400	State Grant - Recycling	66,217	62,343	69,144	69,144	65,282	65,282	(3,862)	65,282	-				
Utility Realty Tax (355)														
01-355-001	Utility Realty Tax	9,968	9,315	10,236	9,315	-	9,315	-	9,315	-				
01-355-005	State Contribution Pension	369,970	404,519	364,363	364,363	-	364,593	230	364,593	-				
01-355-007	Fire Relief Assn. Foreign Tax	136,452	150,503	149,383	149,383	-	136,434	(12,949)	136,434	-	Pass thru to Fire Relief Association			
01-355-400	Liquor License Fees	1,500	3,142	1,500	1,500	9,228	9,228	7,728	2,000	(7,228)	2021 Royal Farms			
Local Government (358)														
01-358-100	IDA Capital Grant	-	-	-	-	-	10,686	10,686	-	(10,686)				
01-358-200	UGCA Funding	-	-	3,655	-	-	15,000	15,000	15,000	-	Except for P&R activity specific funding included in 367 series below			
Zoning/Land Dev Fees (361)														
01-361-030	Zoning/Land Dev Fees	10,090	11,425	19,340	13,200	37,229	63,900	50,700	63,900	-				
01-361-034	Zoning Hearing Fees	10,650	14,610	4,900	10,700	6,300	10,700	-	10,700	-				
01-361-050	Sale Maps & Publications	232	588	45	100	51	100	-	100	-				
01-361-550	Administrative Services	717	32	-	300	325	325	25	325	-				
Permits & Fees (362)														
01-362-000	Civil Service Application Fees	1,140	-	-	-	-	-	-	-	-				
01-362-010	Special Police Services	8,919	4,420	2,741	5,000	1,212	5,000	-	5,000	-				
01-362-011	Police Report Sales	7,025	6,665	4,065	6,000	3,195	6,000	-	6,000	-				
01-362-015	Crossing Guard Services	7,776	7,888	4,875	7,355	4,082	7,355	-	7,355	-				
01-362-041	Building & Sign Permits	262,025	458,648	615,956	397,000	270,537	463,800	66,800	450,200	(13,600)				
01-362-042	Electrical Permits	19,425	39,400	29,094	30,000	21,695	30,000	-	29,500	(500)				
01-362-043	Plumbing/HVAC Permits	95,694	136,978	321,686	153,500	58,294	100,000	(53,500)	100,000	-				
01-362-045	Use & Occupancy Permits	3,240	2,910	2,640	3,000	2,400	3,000	-	3,000	-				
01-362-047	PA Construction & Bldg. Permit Fees	2,231	2,407	2,304	2,100	1,692	2,100	-	2,100	-				
Park & Rec Activities (367)		***265,204***	***307,338***	***81,064***	***292,440***	***149,367***	***407,765***	***115,325***	**335,200**	**(72,565)**				
01-367-901	Adult Classes	11,801	7,171	7,817	5,000	18,737	18,737	13,737	18,800	63				
01-367-903	Multi-sport Camp	2,909	2,896	8,377	3,000	10,979	3,000	-	3,000	-				
01-367-904	Pickleball	315	7,825	2,829	7,000	8,355	8,355	1,355	8,400	45				
01-367-905	Basketball League	45,247	51,226	-	50,000	40,335	50,000	-	50,000	-				
01-367-906	Carnival	47,699	109,599	-	90,000	-	163,000	73,000	90,000	(73,000)				
01-367-907	Children's Classes	20,257	21,645	1,363	15,000	10,529	22,000	7,000	22,000	-				
01-367-908	Teen Classes	-	140	1,440	15,000	-	15,000	-	15,000	-				
01-367-910	Fall Fest	4,054	4,911	1,990	4,000	-	4,000	-	4,000	-				
01-367-914	Golf Outing	21,335	18,540	19,760	21,000	-	21,000	-	21,000	-				
01-367-917	Movies in the Park	-	40	-	-	-	-	-	-	-				
01-367-918	Camp Parkside	15,204	15,615	60	15,000	27,978	27,978	12,978	28,000	22				
01-367-919	Science Camp	12,571	14,089	13,305	10,000	7,720	11,000	1,000	11,000	-				
01-367-922	Soccer Camp (League)	6,424	7,136	7,893	7,000	7,617	7,617	617	7,700	83				
01-367-923	Soccer Clinic	2,504	508	91	-	150	150	150	200	50				
01-367-926	Tennis	8,538	5,460	5,585	5,500	3,110	9,600	4,100	9,600	-				
01-367-927	Tickets, Ski	365	1,746	1,138	1,200	-	1,200	-	1,200	-				
01-367-928	Tickets, Summer	2,423	3,118	152	2,000	2,643	2,643	643	2,700	57				
01-367-929	Rental & Commission Income	1,500	2,000	1,269	1,500	2,245	2,245	745	2,300	55				
01-367-931	Trips	11,613	6,865	1,040	4,000	-	4,000	-	4,000	-				
01-367-932	Golf Camps	323	-	-	-	-	-	-	-	-				
01-367-933	Tball Camps	1,099	-	190	-	-	-	-	-	-				
01-367-940	Concession Stand	6,120	6,240	-	6,240	3,744	6,240	-	6,300	60				
01-367-950	Community Fund Raisers	42,903	20,568	6,765	30,000	5,225	30,000	-	30,000	-				
Miscellaneous Income (380)														
01-380-500	Community Donations	-	23,816	51,700	-	50,370	50,370	50,370	-	(50,370)				
01-380-550	Police Donations	5,450	2,693	26,470	5,000	1,076	1,076	(3,924)	5,000	3,924				

UPPER GWYNEDD TOWNSHIP

2022 BUDGET - FINAL

GENERAL FUND REVENUE DETAIL

Account #	Account Description	2018	2019	2020	2021 Budget	2021 Jul YTD	2021 F/C	2021 F/C Vs. Budget	2022 Request	2022 Request Vs. F/C	Comments
Special Assessments (383)											
01-383-100	Construction Assessments	-	-	147,000	-	-	-	-	-	-	2020 Hartford (Genuardi Land Development)
01-383-200	Developer Assessments	4,200	108,720	-	-	27,600	27,600	27,600	-	(27,600)	Park & Rec Developer Assessments
Sale of Personal Property (386)											
01-386-100	Sale of Property	22,188	2,514	2,911	10,000	1	5,000	(5,000)	5,000	-	
Private Contributions & Grants (387)											
01-387-000	Private Source Donations	7,084	-	-	-	-	-	-	-	-	
Other Operating Revenue (389)											
01-389-100	Insurance Proceeds	175	-	(1,055)	-	(20,454)	(37,454)	(37,454)	-	37,454	
01-389-200	Miscellaneous Income	209	11,687	3,521	1,500	480	1,500	-	1,500	-	
Transfers From Other Funds (392)											
01-392-002	Transfer From Street Light	10,453	-	-	-	-	-	-	-	-	
01-392-003	Transfer From Fire Tax Fund	-	25,827	19,729	21,500	-	21,500	-	21,500	-	Gasoline and Accounting Support
01-392-004	Transfer From UCS	216,000	120,000	120,000	120,000	-	120,000	-	120,000	-	Last effort study in 2018 /// Next in 5 years in 2023 for 2024
01-392-008	Transfer From WWTP	226,000	388,592	321,000	321,000	-	321,000	-	321,000	-	Last effort study in 2018 /// Next in 5 years in 2023 for 2024
01-392-035	Transfer From Liquid Fuels Tax	717,357	496,946	-	443,000	-	617,943	174,943	603,000	(14,943)	$758K available ($310K carryover plus 2022 allocation ~ $448K) --- leaves $244K funded via GF
01-392-030	Transfer From Capital Reserve Fund	137,980	367,308	291,984	817,000	-	525,599	(291,401)	1,645,709	1,120,110	2022 $3,172K available leaving $1,527K (Admin $30K - NorGwyn BB; Facility $100K; Police $44K; FM $40K; PW $1,316K; P&R $115K)
01-395-000	Revenue Adjustments	-	23,987	-	-	(21,146)	-	-	-	-	
01-395-200	Net Insurance Proceeds	-	(1,200)	-	-	-	-	-		-	
Proceeds GOB Issue / Loan											
01-393-100	GOB Issue / Loan Proceeds	-	-	8,180,000	-	-	-	-	-	-	Savings from refinancing occurs in 2016 with lower debt service payment
Transfers To Other Funds (492)											
01-492-003	Transfer To Fire Tax Fund	(226,854)	(1,044,010)	(230,226)	(224,950)	-	(228,765)	(3,815)	(231,700)	(2,935)	2019 increase for initial payment due in 2020 for Fire Department Vehicle Replacements being delivered in 2021
01-492-005	Transfer To Street Light Fund	(10,454)	-	-	-	-	-	-	-	-	
01-492-008	Transfer To Sanitary Sewer Fund	-	-	-	-	-	-	-	(400,000)	(400,000)	2022 ARA Funding Passthrough
01-492-030	Transfer To Vehicle / Equipment Capital Reserve Fund	(914,000)	(600,000)	(200,000)	(200,000)	-	(1,949,371)	(1,749,371)	(315,000)	1,634,371	In 2018 $714K and 2019 $400K BOC approved additional unbudgeted revenue windfalls from Transfer Tax and Earned Income Tax for future GF Capital needs - propose additional $1.5M for 2021 /// 2022 set to align with 5 Year Capital Plan
01-492-100	Transfer To TIP (pre 2010) / Bond Fund	-			-						
01-493-100	Bond Redemption / Defeasance	-	-	(2,625,882)	-	-	-	-	-	-	
01-475-200	Fiscal Agent - Issuance Fees	-	-	(46,057)	-	-	-	-	-	-	
TOTALS		**12,419,039**	**12,660,170**	**19,225,394**	**13,135,381**	**8,488,607**	**12,566,520**	**(568,861)**	**16,050,717**	**3,484,197**	

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

GENERAL FUND EXPENSE - ADMINISTRATION

Account #	Account Description	2018	2019	2020	2021 Budget	2021 Jul YTD	2021 F/C	2021 F/C Vs. Budget	2022 Request	Request Vs. F/C	Comments
01-400-110	Wages Elected Official	16,250	16,250	16,250	16,250	16,250	16,250	-	16,250	-	
01-400-140	Regular Pay	424,598	441,543	551,738	640,203	339,056	629,680	(10,523)	691,344	61,664	2021 timing with filling open position /// 2022 Full Staffing
01-400-150	Group Benefits	153,579	143,634	112,542	148,300	70,524	133,300	(15,000)	148,000	14,700	DVHT 2 year commitment
01-400-160	Pension Contributions	33,964	30,868	40,635	47,513	24,499	47,500	(13)	48,541	1,041	
01-400-161	FICA - Employer Portion	27,825	28,096	37,728	40,077	22,726	39,201	(876)	43,273	4,072	
01-400-163	Medicare - Employer	6,636	8,238	8,875	9,373	5,314	9,168	(205)	10,120	952	
01-400-164	Workers Comp Insurance	856	1,051	996	1,000	-	1,000	-	1,000	-	
01-400-165	Tuition Reimbursement	17,155	-	-	15,000	-	-	(15,000)	-	-	No one interested at this time
01-400-183	Overtime Pay	253	5,866	4,542	6,200	-	2,600	(3,600)	6,600	4,000	
01-400-187	Employee Recognition Awards	9,143	6,050	9,000	10,000	3,150	10,000	-	10,000	-	
01-400-188	Opt Out / Opt Down	28,880	22,950	45,427	52,200	24,265	37,112	(15,088)	28,200	(8,912)	2021 participation in Opt Out decreased
01-400-189	Community Sponsored	-	-	4,506	-	10,634	10,634	10,634	-	(10,634)	
01-400-190	IDA Sponsored	-	-	-	-	10,686	10,686	10,686	-	(10,686)	
01-400-210	Office Supplies	12,544	9,789	10,322	9,600	4,503	9,600	-	9,600	-	
01-400-231	Gasoline	-	1,366	-	-	498	500	500	500	-	
01-400-242	COVID - 19	-	-	48,653	10,000	8,258	10,000	-	5,000	(5,000)	
01-400-310	Professional Services	148,871	128,159	97,010	94,900	52,855	89,900	(5,000)	94,900	5,000	

	2021 Budget	2021 F/C	2022
General Engineering - Remington	80,000	85,000	85,000
Recycling Grant Admin - Hough	4,900	4,900	4,900
Employee Placement Services	5,000	-	-
Grant Support - Remington	5,000	-	5,000

01-400-311	Accounting Services	19,950	16,100	26,340	29,000	15,340	29,000	-	29,000	-	
01-400-314	Legal Services	64,717	67,651	202,587	130,000	57,455	120,000	(10,000)	150,000	30,000	

	2021 Budget	2021 F/C	2022
Cohen (Telecommunications)	-	-	-
Eckert (Personnel)	20,000	30,000	20,000
Township Solicitor	90,000	70,000	70,000
Township Solicitor - Recreation Plan	20,000	20,000	60,000

01-400-319	Bank Charges	3,770	4,174	4,324	4,600	2,639	4,600	-	4,600	-	
01-400-321	Telephone Expenses	16,884	15,527	18,514	16,500	10,146	17,400	900	17,400	-	
01-400-325	Postage Expenses	8,045	6,675	6,958	8,500	4,090	8,500	-	8,500	-	
01-400-331	Travel Expenses	8,401	3,200	4,946	4,800	2,769	4,800	-	4,800	-	
01-400-341	Advertising	10,187	9,510	20,910	11,000	2,953	11,000	-	11,000	-	
01-400-342	Printing	11,745	8,114	12,518	13,000	3,638	13,000	-	13,000	-	
01-400-374	Maint & Repairs - Equipment	-	-	-	250	1,157	1,157	907	1,000	(157)	
01-400-375	Maint & Repairs - Vehicles	118	89	-	-	-	-	-	-	-	
01-400-384	Equipment Rental	11,879	10,690	10,256	11,295	4,679	11,295	-	12,000	705	

	2021 Budget
Canon - copy machine	9,000
Canon - copy machine overages	1,000
Mail Finance - Postage / Mailer	2,000

01-400-420	Dues & Subscriptions	12,842	11,507	15,246	15,925	12,670	15,616	(309)	16,100	484	

	2021 Budget	2021 F/C	2022
General Code Publications	4,200	3,074	3,100
PSATC	3,600	3,746	3,800
NPDES Annual Permit - MS4	2,500	2,500	2,500
Partnership TMA	1,000	1,000	1,000
The Reporter	700	700	700
ICMA (SZ & MW)	1,200	1,901	2,000
PML / APMM (PELRAS)	525	525	600
MCATO / MCATC	500	506	600
MONTCO - ECO DEV	500	500	500
North Penn Chamber	400	400	400
GFOA (DB)	300	265	300
Montgomery County Land Trust	250	250	300
MONTCO Consortium	250	250	300

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

GENERAL FUND EXPENSE - ADMINISTRATION

					2021				2022					
Account #	Account Description	2018	2019	2020	Budget	Jul YTD	F/C	F/C Vs. Budget	Request	Request Vs. F/C	Comments			
01-400-460	Employee & Volunteer Recognition	10,464	13,538	2,619	13,000	1,591	13,000	-	13,000	-		2021		
												Budget	F/C	2022
											Employee Wellness Events	6,000	6,000	6,000
											Volunteer Appreciation Event	4,000	4,000	4,000
											Holiday Luncheon	3,000	3,000	3,000
01-400-461	Training	4,213	9,827	7,258	29,000	3,325	12,500	(16,500)	31,000	18,500				
												2021		
												Budget	F/C	2022
											PSATC (BOC - 5 attendees)	7,500	7,500	8,000
											Tyler - Annual User Conference ($4,500) & Web Based Training ($3,000)	7,500	3,000	8,000
											ICMA and APMM (TM & ATM)	6,000	-	6,400
											PELRAS (TM,ATM,Chief)	4,500	-	4,800
											General Training (software, behavior, work skills)	2,000	2,000	2,200
											Government Finance Officers Association	1,500	-	1,600
01-400-491	General Expenses	22,448	12,845	15,128	15,000	8,371	15,000	-	15,000	-				
01-400-520	Institutional Subsidy	-	-	-	-	30,000	30,000	30,000	-	(30,000)				
01-400-530	Consortium Storm water Costs	11,250	11,000	23,500	24,500	-	1,000	(23,500)	24,500	23,500		2021		
												Budget	F/C	2022
											Perkiomen Watershed Membership	1,000	1,000	1,000
											Wissahickon Clean Water (WQIP)	23,500	-	23,500
01-400-540	Community Contributions	44,997	51,664	94,300	83,300	38,252	52,929	(30,371)	129,771	76,842		2021		
												Budget	F/C	2022
											North Wales Regional Library ($7.4 in P&R)	30,000	30,000	42,600
											Nor Gwynn Baseball	41,000	10,629	80,371
											North Penn Senior Center	3,000	3,000	3,000
											Montgomery County Emergency Service	2,000	2,000	2,000
											Visiting Nurse Association	1,000	1,000	1,000
											HRC (separate line item starting 2022)	5,000	5,000	-
											EAC (separate line item starting 2022)	1,000	1,000	-
											Squires	-	-	500
											North Penn Goodwill	300	300	300
01-400-	HRC (started separate 2022)	-	-	-	-	-	-	-	7,000	7,000				
01-400-	EAC (started separate 2022)	-	-	-	-	-	-	-	7,000	7,000				
01-400-740	Capital Purchases-Mach & Equip	-	3,214	-	-	-	-	-	-	-				
01-400-900	EIT/LST Commissions	75,144	84,753	107,092	85,500	24,922	85,500	-	85,399	(101)	Berkheimer Associates - % of LST and EIT Collections - County Wide Contract			
TOTALS		**1,217,608**	**1,183,938**	**1,560,720**	**1,595,786**	**817,215**	**1,503,428**	**(92,358)**	**1,693,398**	**189,970**				

UPPER GWYNEDD TOWNSHIP

2022 BUDGET - FINAL

GENERAL FUND EXPENSE - TAX COLLECTOR

					2021				2022		
Account #	**Account Description**	**2018**	**2019**	**2020**	**Budget**	**Jul YTD**	**F/C**	**F/C Vs. Budget**	**Request**	**Request Vs. F/C**	**Comments**
01-403-114	Regular Pay	9,757	8,000	9,683	9,721	5,272	9,721	-	9,721	-	Per Ordinance
01-403-161	FICA - Employer Portion	605	496	90	600	326	600	-	600	-	
01-403-163	Medicare - Employer Portion	141	115	21	140	76	140	-	140	-	
01-403-210	Office Supplies	106	2	138	100	47	100	-	100	-	
01-403-321	Telephone Expense	1,290	1,428	1,451	1,300	890	1,300	-	1,300	-	
01-403-325	Postage Expenses	1,675	1,849	1,916	1,900	2,149	2,149	249	2,200	51	
01-403-342	Printing Expense	1,020	1,055	1,048	1,100	1,101	1,101	1	1,200	99	
01-403-359	Insurance Bonding	1,886	-	-	2,000	-	2,000	-	-	(2,000)	3 yr policy with update for current tax collections
01-403-420	Dues & Subscriptions	110	-	115	120	-	120	-	120	-	
01-403-460	Meetings/Seminars/Conferences	687	677	108	725	-	725	-	725	-	
TOTALS		**17,277**	**13,622**	**14,570**	**17,706**	**9,861**	**17,956**	**250**	**16,106**	**(1,850)**	

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

GENERAL FUND EXPENSE - INFORMATION TECHNOLOGY

					2021				2022					
Account #	**Account Description**	**2018**	**2019**	**2020**	**Budget**	**Jul YTD**	**F/C**	**F/C Vs. Budget**	**Request**	**Request Vs. F/C**	**Comments**			
01-407-377	Computer Services - Admin	98,249	119,500	96,663	106,508	88,447	151,445	44,937	167,385	15,940		2021		
												Budget	F/C	2022
											DVTS - Managed IT Services	32,952	35,000	36,100
											DVTS - Level 1 / 2 / 3 Security, Employee Monitoring, Office 365, Backups. Support	38,636	78,000	80,400
											Subtotal	71,588	113,000	116,500
											Carrigan GEO Services (GIS & Layering)	3,060	3,060	-
											KeyNet GPS Inc (Trimble)	2,205	2,205	2,205
											Comcast Internet (2021 Q4 upgrade to GIG)	4,000	4,900	8,400
											Civic Plus - Capture Point (P & R)	4,075	6,700	6,700
											Document Management System - includes $10k for offsite scanning	19,080	19,080	19,080
											Foster Digital - BOC Mtg Broadcast	-	-	12,000
											Communications Initiative - 2021 ongoing support of website	2,500	2,500	2,500
											Subtotal	106,508	151,445	167,385
01-407-450	Service Contracts - Admin	4,924	4,924	4,924	4,924	4,924	4,924	-	4,924	-	Freedom - Mnt contract - for 3 yrs after Tyler full year go-live - end in 2023			
01-407-770	Cap Purch - Computer - Admin	24,743	130,119	94,830	69,793	68,773	90,433	20,640	98,893	8,460		2021		
												Budget	F/C	2022
											30 PCs replacement cycle on average every 5 yrs. (6 pcs each year); also PC/HD memory upgrades	9,000	17,000	13,000
											Public Meeting Room AV Equipment Upgrade	-	22,640	-
											2022 Tyler annual software & support fee plus $15K ad hoc configuration support	37,393	27,393	42,393
											Code & Zoning Administration Application ($5k setup carryover, $18k ongoing,$500 arc)	23,400	23,400	18,500
											Upgrade Admin Building land line phones to VOIP	-	-	25,000
											Financial Transparency Public Interface (possibly ClearGov or Open Finance $7.5K annual) Carryover 2023 $20k	-	-	-
TOTALS		**127,916**	**254,543**	**196,417**	**181,225**	**162,144**	**246,802**	**65,577**	**271,202**	**24,400**				

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

GENERAL FUND EXPENSE - TOWNSHIP FACILITIES

					2021				2022					
Account #	Account Description	2018	2019	2020	Budget	Jul YTD	F/C	F/C Vs Budget	Request	Request Vs. F/C	Comments			
01-409-273	Janitorial Supplies	5,886	4,519	2,291	6,000	1,771	6,000	-	6,000	-				
01-409-361	Electric	67,653	68,641	66,004	62,300	33,600	62,300	-	62,300	-	20% GREEN with new 2021 contract - includes 11% rate drop			
01-409-365	Trash Removal	27,857	38,081	32,252	30,770	27,220	30,770	-	30,770	-				
01-409-366	Water	1,918	2,390	3,438	2,100	1,092	2,100	-	2,100	-				
01-409-367	Heating Oil	11,094	10,185	7,812	12,000	10,820	12,000	-	12,000	-				
01-409-372	Maint & Repairs - Non-Bldgs	3,319	1,310	375	2,500	908	2,500	-	2,500	-				
01-409-373	Maint & Repairs - Buildings	56,725	74,076	91,989	69,900	59,091	75,500	5,600	78,500	3,000		2021		
												Budget	F/C	2022
											Janitorial service (increased service level)	38,800	47,400	47,400
											Misc repairs & supplies	15,000	12,000	15,000
											Door locking / security access	4,800	4,800	4,800
											Floor mats	3,200	3,200	3,200
											Garage overhead doors	2,400	2,400	2,400
											Pest control	2,300	2,300	2,300
											Carpet cleaning	1,400	1,400	1,400
											Fire extinguishers	1,200	1,200	1,200
											Window Cleaning	800	800	800
01-409-374	Maint & Repairs - Equipment	1,568	5,998	5,500	13,000	383	13,000	-	13,000	-		2021		
												Budget	F/C	2022
											Heating & AC	10,000	10,000	10,000
											Fire Suppression System	1,000	1,000	1,000
											Desk Phones	1,000	1,000	1,000
											Generator	1,000	1,000	1,000
01-409-450	Service Contracts	39,782	39,114	27,919	39,350	14,873	39,350	-	39,350	-		2021		
												Budget	F/C	2022
											HVAC & Controls	20,900	20,900	20,900
											Fire Alarm Test, Inspection & Battery Replacement	9,800	9,800	9,800
											Desk phones	3,600	3,600	3,600
											Fire Protection	4,200	4,200	4,200
											Centerpiece Clock	850	850	850
01-409-491	General Expenses	2,903	2,642	330	2,100	20	2,100	-	2,100	-				
01-409-730	Capital Purchases - Buildings (1)	61,183	39,312	116,447	297,500	-	272,698	(24,802)	281,000	8,302				
01-409-740	Capital Purchases - M & E	13,503	-		-	-	-	-	-	-				
TOTALS		**293,391**	**286,268**	**354,357**	**537,520**	**149,778**	**518,318**	**(19,202)**	**529,620**	**11,302**				
	Heater & A/C replacement in TAC & PW				12,500	-	12,500	-	-	(12,500)				
	Heater & A/C replacement in Garage				10,000	-	10,000	-	-	(10,000)				
	Gas / Fuel oil underground tank replacement with above ground				165,000	-	240,198	75,198	-	(240,198)				
	Gate at Police overhang				-	-	-	-	18,000	18,000				
	Fence around PW Building to Police overhang				-	-	-	-	22,000	22,000				
(1)	Meeting Room renovations and reception area security				100,000	-	-	(100,000)	100,000	100,000	Meeting Room ($25k) and Reception Security ($75k) - Capital Reserve			
	Meeting Room - replace chairs				-	-	-	-	13,000	13,000				
	HVAC (air handler / condenser) Staged Replacement				-	-	-	-	30,000	30,000				
	Admin Roof Replacements (Lobby & Police Breakroom) - last part				-	-	-	-	60,000	60,000				
	PW floors (replace kitchen / office, seal garage)				-	-	-	-	15,000	15,000				
	PW architect to design replacement building				-	-	-	-	15,000	15,000				
	Police Step Overhang Replacement				-	-	-	-	8,000	8,000				
	PW Office and Sign Shed roof replacement				10,000	-	10,000	-	-	(10,000)				

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

GENERAL FUND EXPENSE - DEBT SERVICE

					2021				2022		
Account #	**Account Description**	**2018**	**2019**	**2020**	**Budget**	**Jul YTD**	**F/C**	**F/C Vs. Budget**	**Request**	**Request Vs. F/C**	**Comments**
01-471-100	2016 Bank Note - Principal	385,000	394,000	407,000	-	-	-	-	-	-	Refinanced 2016 Note in 2020 with 2020 Loan keeping same term of 2026 reducing interest rate to 1.14% from 2.32%
01-471-120	2020 Bank Loan - Principal	-	-	-	409,597	381,000	381,000	(28,597)	449,000	68,000	
01-472-100	2016 Bank Note - Interest	88,292	78,998	69,832	-	-	-	-	-	-	
01-472-120	2020 Bank Loan - Interest	-	-	-	16,333	16,333	16,333	-	25,810	9,477	
TOTALS		**473,292**	**472,998**	**476,832**	**425,930**	**397,333**	**397,333**	**(28,597)**	**474,810**	**77,477**	

Note: At the time of the 2020 Bank Loan, under the Local Government Unit Debt Act, our borrowing base as of 11/23/20 is $21,521,214 and our nonelectoral borrowing base is $53,803,035 --- we are now at $9,939,985 - WELL BELOW OUR BORROWING BASES

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

GENERAL FUND EXPENSE - INSURANCE & BENEFITS

					2021				2022		
Account #	Account Description	2018	2019	2020	Budget	Jul YTD	F/C	F/C Vs Budget	Request	Request Vs. F/C	Comments
01-486-351	Insurance - Property & Liability	20,200	21,900	50,081	69,100	-	69,100	-	89,900	20,800	2022 increase from recent appraisal of TWP assets with 2020 membership to Trust, high claim incidence in 2020 / 2021, and cyber reinsurance coverage
01-486-352	Insurance - General and Public Officials	23,800	23,900	21,617	34,900	-	34,900	-	32,200	(2,700)	2022 better alignment with cost to line item
01-486-353	Insurance - Fiduciary Bonds / Crime	7,700	8,700	9,914	1,600	-	1,600	-	10,356	8,756	
01-486-354	Insurance - Workers Comp	167,500	157,703	148,271	116,313	-	116,313	-	112,479	(3,834)	Experience ratio .695 - excellent
01-486-355	Insurance - Auto	32,100	36,000	38,079	28,300	-	28,300	-	30,200	1,900	
01-486-356	Insurance - Police Professional	19,000	20,100	20,611	24,518	-	24,518	-	21,006	(3,512)	
01-486-357	Insurance - Municipal Police Liability	21,300	21,300	21,512	8,825	-	8,825	-	9,721	896	
01-486-358	Insurance - Umbrella	15,100	15,200	-	-	-	-	-	-		
								-			
Subtotal Insurance		*306,700*	*304,803*	*310,085*	*283,556*	*-*	*283,556*	*-*	*305,862*	*22,306*	Transition to DVIT May 2020
01-486-359	Insurance - Claims & Reimb	(93,408)	(78,949)	(31,508)	(20,761)	(42,492)	(42,492)	(21,731)	(35,000)	7,492	
01-487-152	Dental Insurance Premiums	116,182	115,677	107,369	101,574	62,093	106,013	4,439	116,100	10,087	2022 3 adds (PW 1.5, WWTP 1, FM 1) - 2 YR Commitment with DVHIT
01-487-153	Disability Insurance Premiums	76,628	75,274	84,046	93,135	57,500	97,600	4,465	99,081	1,481	
01-487-156	Medical Insurance Benefits	1,514,109	1,420,268	1,282,609	1,216,986	643,556	1,143,612	(73,374)	1,399,913	256,301	2022 3 adds (PW 1.5, WWTP 1, FM 1) - 2 YR Commitment with DVHIT - RSF hold $100k
01-487-158	Life Insurance Premiums	12,802	20,372	19,142	21,833	13,369	21,305	(528)	24,621	3,316	2019 included an increase of life insurance from $75K to $125K
										-	
Subtotal Health Insurance		*1,719,721*	*1,631,591*	*1,493,166*	*1,433,528*	*776,518*	*1,368,530*	*(64,998)*	*1,639,715*	*278,677*	
01-487-162	Unemployment Compensation	55	-	10,502	-	-	-	-	-	-	
01-487-163	Non Uniform Twp Contribution	176,935	180,540	197,433	224,913	115,141	209,110	(15,803)	229,989	20,879	2018 increased in TWP contribution from 5% to amount received from State of 7.5%
01-487-164	Police Pension Twp Contrib.	758,957	697,043	751,714	653,006	653,006	653,006	-	612,279	(40,727)	Actuarial valuation every 2 years - 2021 will be completed shortly - BOC will have choice to fund using presented MMO in Sep or revising to new number based on 2021 valuation
01-487-165	Police Pension VEBA Twp Contrib.	-	4,113	31,627	31,627	-	31,627	-	63,300	31,673	Actuarially Determined Employer Contribution (ADEC) - 2020 higher with increased benefit level put in place with preceeding contract /// 2022 higher with last contract
01-487-168	Non Uniform Pension Plan Fees	-	-	2,600	2,600	-	2,600	-	2,600	-	Period valuations with disclosure reports
01-487-310	Profess Services-Non Uniformed	6,000	4,500	7,500	6,000	3,000	6,000	-	6,000	-	
								-		-	
Subtotal Pension Benefits		*941,947*	*886,196*	*1,001,376*	*918,146*	*771,147*	*902,343*	(15,803)	*914,168*	*11,825*	
Subtotal Before Allocations		***2,874,960***	***2,743,641***	***2,773,119***	***2,614,469***	***1,505,173***	***2,511,937***	***(102,532)***	***2,824,745***	***320,300***	
01-487-950	Health Insurance Allocation	(1,720,022)	(1,631,595)	(1,492,788)	(1,433,528)	(806,689)	(1,368,530)	64,998	(1,639,715)	(271,185)	Dental, Disability, Medical and Life
01-487-960	Non-Uniform Pension Allocation	(176,935)	(180,540)	(197,433)	(224,913)	(115,141)	(209,110)	15,803	(229,989)	(20,879)	
01-487-970	Workers Comp Allocation	(167,500)	(228,513)	(149,700)	(116,313)	-	(116,313)	-	(112,479)	3,834	
01-487-980	Uniform Pension Allocation	(758,957)	(697,043)	(751,714)	(653,006)	(653,006)	(653,006)	-	(612,279)	40,727	
TOTALS		**51,546**	**5,950**	**181,484**	**186,709**	**(69,663)**	**164,978**	**(21,731)**	**230,283**	**72,797**	

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

GENERAL FUND EXPENSE - POLICE

					2021				2022		
Account #	Account Description	2018	2019	2020	Budget	Jul YTD	F/C	F/C Vs. Budget	Request	Request Vs. F/C	Comments
01-410-140	Regular Pay	2,747,436	2,631,215	2,572,450	2,622,818	1,471,115	2,732,100	109,282	2,858,151	126,051	2021 ladder moves and negotiated Contract raises /// 2022 ladder moves and Contract raises
01-410-150	Group Benefits	737,138	701,417	731,235	617,900	410,621	617,900	-	685,900	68,000	DVHT 2 year commitment
01-410-152	Post-Retirement Life Premiums	2,444	2,189	1,363	2,500	1,227	2,200	(300)	2,200	-	
01-410-160	Pension Contributions - NonUniform	10,224	11,034	11,645	11,806	6,516	11,200	(606)	12,078	878	
01-410-161	FICA - Employer Portion	9,332	9,704	10,621	10,767	5,763	9,900	(867)	11,001	1,101	
01-410-163	Medicare - Employer	41,827	40,079	39,512	40,266	22,484	41,873	1,607	43,779	1,906	
01-410-164	Workers Comp Insurance	89,030	111,579	85,308	60,913	-	60,913	-	60,913	-	
01-410-165	Tuition Reimbursement	2,196	3,294	10,219	10,000	6,037	10,000	-	8,000	(2,000)	Fred L finishes in 2021 /// Mike R continuing through 2022
01-410-181	Education Benefit	-	-	-	600	-	300	(300)	600	300	
01-410-183	Overtime Pay	88,295	105,203	148,984	154,162	75,609	155,700	1,538	161,100	5,400	Starting in 2020 Holiday OT included from A/C 140
01-410-197	Pension Contributions - Uniform	758,957	697,043	751,714	653,006	-	653,006	-	612,279	(40,727)	MMO based on 01/01/2021 valuation … State Funding expected at $215,049 leaving $397,230 funded by TWP
01-410-198	Pension - Uniform - Annuity	-	2,343	93,833	-	-	-	-	-	-	Pension annuity bridge for separated Officer per Agreement
01-410-210	Office Supplies	4,173	4,224	3,416	6,000	2,094	5,500	(500)	5,500	-	
01-410-231	Gasoline	-	30,272	9,639	26,000	13,159	26,000	-	34,600	8,600	2019 first year allocated to departments - 20 & 21 rate drop / 2022 includes 33% rate increase
01-410-238	Clothing & Uniforms	25,642	26,721	25,313	24,000	26,854	26,854	2,854	24,000	(2,854)	
01-410-241	General Operating Supplies	34,576	41,674	45,333	44,000	34,659	44,000	-	44,000	-	Forms, Ammo, Firearms, Fingerprinting, Batteries
01-410-250	Police Donation Acct Spending	1,303	6,727	2,076	38,000	182	30,000	(8,000)	28,000	(2,000)	2021 startup K-9 unit ($19.5k dogs plus $7.8k Offc training plus $2.3k misc, vehicle upgrades funded seperately by IDA) /// 2022 additional dog school and DARE car repurpuse
01-410-251	Repairs/Maint - Vehicles	24,589	21,163	34,756	27,000	21,218	27,000	-	27,000	-	
01-410-262	Minor Equipment	3,701	5,590	-	6,500	663	6,500	-	6,500	-	
01-410-310	Civil / Professional Services	7,462	5,449	8,766	6,500	5,451	6,500	-	8,000	1,500	
01-410-314	Legal Services	40,174	904	74,040	83,000	15,694	40,694	(42,306)	33,000	(7,694)	2018 increase for support with officer arbitration. 2020 & 2021 for contract negotiation. 2022 $8K general and $25K for grievance support
01-410-321	Telephone / Car Phones / iPad	22,879	21,990	22,364	26,500	11,953	26,500	-	26,500	-	
01-410-325	Postage	1,662	2,163	1,614	3,000	849	2,000	(1,000)	2,000	-	
01-410-377	Computer Services	68,673	53,944	64,372	45,000	38,359	45,000	-	50,000	5,000	
01-410-384	Equipment Rental	6,683	7,283	7,144	8,000	3,786	8,000	-	8,000	-	Copy machine
01-410-420	Dues & Subscriptions	1,969	3,028	1,790	3,000	955	3,000	-	3,200	200	
01-410-455	Service Contracts	11,530	3,855	12,173	9,500	3,000	9,500	-	9,500	-	
01-410-460	Meetings/Seminars/Conferences	18,762	21,134	19,790	20,000	9,946	20,000	-	20,000	-	Training & Travel
01-410-530	Services to other Governmental	11,099	10,718	13,200	14,500	15,754	14,500	-	16,500	2,000	Towamencin Live Scan / Tact Team AND Lansdale prisoner lodging (2020 incr allowance for Live Scan)
01-410-740	Capital Purchases - M & E	12,775	13,291	14,303	16,000	6,875	16,000	-	11,000	(5,000)	2021 2 WatchGuard in-car cameras ($11k) plus fixed license plate reader ($5k) /// 2022 1 WatchGuard in-car cameras ($6k) plus fixed license plate reader ($5k) - 3rd of 5
01-410-760	Capital Purchases - Vehicles	69,657	89,151	35,087	84,000	41,394	84,000	-	44,000	(40,000)	2022 1 patrol cars following replacement cycle - Capital Reserves
01-410-770	Capital Purchases - Computer	6,225	22,335	28,174	35,000	3,597	26,200	(8,800)	54,794	28,594	2022 includes $19,794 for equipment for service 5 year contract of which $5,850 is upfront (8 cameras)
TOTALS		**4,860,413**	**4,706,716**	**4,880,234**	**4,710,238**	**2,255,814**	**4,762,840**	**52,602**	**4,912,095**	**149,255**	

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

GENERAL FUND EXPENSE - FIRE & EMERGENCY

					2021				2022		
Account #	Account Description	2018	2019	2020	Budget	Jul YTD	F/C	F/C Vs. Budget	Request	Request Vs F/C	Comments
Fire Marshall											
01-411-116	Stipend	21,250	22,581	17,456	21,300	9,850	21,300	-	4,800	(16,500)	2022 Deputy FM / EMC $400/mo
01-411-140	Regular Pay	-	-	-	-	-	-	-	67,500	67,500	
01-411-150	Group Benefits	-	-	-	-	-	-	-	37,020	37,020	
01-411-160	Pension Contributions	-	-	-	-	-	-	-	5,100	5,100	
01-411-161	FICA - Employer Portion	-	-	-	-	-	-	-	4,185	4,185	2022 full-time Fire Marshall / EMC
01-411-163	Medicare - Employer	-	-	-	-	-	-	-	979	979	
01-411-164	Workers Comp Insurance	-	-	-	-	-	-	-	1,000	1,000	
01-411-183	Overtime Pay	-	-	-	-	-	-	-	-	-	
01-411-314	Legal Services	-	-	-	2,500	-	2,500	-	2,500	-	
01-411-375	Maint & Repairs - Vehicles	3,331	-	865	1,000	13	1,000	-	1,000	-	
01-411-460	Meetings, Conferences, Seminar	2,935	650	375	6,000	-	-	(6,000)	6,000	6,000	Includes training
01-411-491	General Expenses	9,781	16,829	4,172	7,050	6,124	7,050	-	12,730	5,680	See detail list for 2022
01-411-760	Capital Purchases - Vehicles	-	-	-	-	-	-	-	40,000	40,000	Deputy FM / EMC Vehicle - Capital Reserves
		37,297	40,060	22,868	37,850	15,987	31,850	(6,000)	182,814	150,964	
Emergency Management Coordinator											
01-411-492	General Expenses	-	600	1,969	9,000	-	-	(9,000)	8,000	8,000	
								-		-	
Other Fire & Emergency Expenses								-		-	
								-		-	
01-411-164	Workers Comp Insurance	31,900	28,250	23,196	22,200	-	22,200	-	19,179	(3,021)	
01-411-532	Fireman's Relief Fund	136,452	150,503	149,383	149,384	-	136,434	(12,950)	136,434	-	
01-411-372	Hydrant Maintenance	39,785	40,451	40,561	40,451	-	40,451	-	40,451	-	
TOTALS		**245,434**	**259,864**	**237,977**	**258,885**	**15,987**	**230,935**	**(27,950)**	**386,878**	**155,943**	

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

GENERAL FUND EXPENSE - CODES & ZONING

					2021				2022		
Account #	**Account Description**	**2018**	**2019**	**2020**	**Budget**	**Jul YTD**	**F/C**	**F/C Vs. Budget**	**Request**	**Request Vs. F/C**	**Comments**
01-413-140	Regular Pay	41,959	53,081	64,677	66,340	35,599	66,048	(292)	71,880	5,832	Includes 25% Assistant Township Manager
01-413-150	Group Benefits	30,754	28,536	24,399	24,720	13,234	24,720	-	27,500	2,780	DVHT 2 year commitment
01-413-160	Pension Contributions	3,149	3,243	3,397	5,040	1,874	4,980	(60)	5,460	480	
01-413-161	FICA - Employer Portion	2,603	2,665	3,325	4,159	1,549	4,114	(45)	4,508	394	
01-413-163	Medicare - Employer	609	777	777	973	362	962	(11)	1,054	92	
01-413-164	Workers Comp Insurance	856	1,051	996	1,000	-	1,000	-	1,000	-	
01-413-183	Overtime Pay	-	-	-	735	82	299	(436)	831	531	Allowance for 24 hours just in case
01-413-210	Office Supplies	3,725	1,733	2,311	3,500	2,116	3,500	-	3,500	-	UCC Code Books, Forms, Equipment
01-413-310	Professional Services - Code Inspections	68,336	79,519	87,493	84,900	43,639	74,900	(10,000)	74,900	-	Property Maintenance Code - offset by permit activity revenue - last rate inc in 2020 of 6.3%- no increase for 2021
	Professional Services - E Van Rieker	84,598	91,207	91,371	120,000	53,834	92,300	(27,700)	92,300	-	No rate increase; for Recreation Plan and specific ordinance updates
	Professional Services - Comp Plan Update	-	12,995	25,770	23,800	6,300	10,800	(13,000)	11,312	512	MONTCO 3 Yr Agreement for planning assistance (Comp Plan Goals): Year 1:$11,312; year 2: $11,424; year 3:$11,536. Total: $34,272
01-413-313	Engineering Services	1,430	135	23,373	12,500	17,196	29,500	17,000	29,500	-	Since 2014 an increase for pool grading / permit reviews* previously T&M coded these under General so 2019/20 is not an accurate reflection
01-413-314	Legal Services (ZHB)	37,986	47,131	25,379	60,000	16,607	28,500	(31,500)	30,000	1,500	Year on Year fluctuations driven by Land Development legal activity (recent years Provco and Hartford) /// BOC approved 12.5% increase ($200/hr to $225/hr) in 2020 for Wisler// Provco appeals completed
	Legal Services (Zoning/Planning/Code)	12,068	16,243	31,201	30,000	10,132	17,400	(12,600)	17,400	-	
	Legal Services (Zoning/Planning/Code) - Wisler	135,691	137,891	40,926	110,000	20,077	34,500	(75,500)	34,500	-	
01-413-315	Stenographic Services	5,285	6,012	3,810	4,000	5,326	9,200	5,200	9,200	-	
01-413-316	Montco Recording Fees	-	-	-	2,500	-	-	(2,500)	-	-	
01-413-341	Advertising	10,777	11,349	9,782	11,000	7,710	11,000	-	11,000	-	
01-413-460	Meetings/Seminars/Conferences	110	389	-	3,500	-	3,500	-	3,500	-	
01-413-481	UCC Building Permit Fees (State Fee)	2,836	2,475	1,980	2,000	1,372	2,400	400	2,400	-	
01-413-491	General Expenses	681	476	191	1,500	-	1,500	-	1,500	-	
01-413-493	Zoning Board Expenses (Stipend)	1,600	1,466	1,600	1,600	1,600	1,600	-	1,600	-	$400 per member
								-		-	
TOTALS		**445,053**	**498,374**	**442,758**	**573,767**	**238,608**	**422,723**	(151,044)	**434,845**	12,121	
Total Expenses Net of Legal		**259,308**	**297,109**	**345,252**	**373,767**	**191,792**	**342,323**	**(31,444)**	**352,945**	**10,621**	
01-361-030	Zoning/Land Dev Fees	10,090	11,425	19,340	13,200	37,229	63,900	50,700	63,900	-	
01-361-034	Zoning Hearing Fees	10,650	14,610	4,900	10,700	6,300	10,700	-	10,700	-	
01-362-041	Building & Sign Permits	262,025	458,648	615,956	397,000	270,537	463,800	66,800	450,200	(13,600)	2021 based on 4 year average with consideration to outlook for next year - lowered plunbing due to 2021 decrease
01-362-042	Electrical Permits	19,425	39,400	29,094	30,000	21,695	30,000	-	29,500	(500)	
01-362-043	Plumbing/HVAC Permits	95,694	136,978	321,686	153,500	58,294	100,000	(53,500)	100,000	-	
01-362-045	Use & Occupancy Permits	3,240	2,910	2,640	3,000	2,400	3,000	-	3,000	-	
01-362-047	PA Construction & Bldg. Permit Fees	2,231	2,407	2,304	2,100	1,692	2,100	-	2,100	-	
Total Code & Zoning Fees		**403,355**	**666,378**	**995,920**	**609,500**	**398,147**	**673,500**	**64,000**	**659,400**	**(14,100)**	
Difference between Expenses Net Legal and Fees		**144,047**	**369,269**	**650,668**	**235,733**	**206,355**	**331,177**	**95,444**	**306,455**	**(24,721)**	

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

GENERAL FUND EXPENSE - PUBLIC WORKS

					2021				2022					
Account #	Account Description	2018	2019	2020	Budget	Jul YTD	F/C	F/C Vs. Budget	Request	Request Vs. F/C	Comments			
01-430-140	Regular Pay	618,099	642,210	713,512	705,890	374,221	695,000	(10,890)	747,780	52,780	2021 turnover /// 2022 assumes full employment			
01-430-150	Group Benefits	307,157	291,036	285,596	247,160	149,803	227,160	(20,000)	307,730	80,570	DVHT 2 year commitment plus open position filled and new hire 1/2 year			
01-430-160	Pension Contributions	49,314	49,363	54,472	58,700	30,024	56,500	(2,200)	61,100	4,600				
01-430-161	FICA - Employer Portion	41,449	41,966	46,917	48,492	25,434	46,674	(1,818)	50,443	3,769				
01-430-163	Medicare - Employer	9,691	11,233	10,972	11,341	5,948	10,916	(425)	11,797	881				
01-430-164	Workers Comp Insurance	33,848	42,754	26,004	20,000	-	20,000	-	20,000	-				
01-430-183	Overtime Pay	54,083	53,266	27,371	76,240	33,671	57,800	(18,440)	65,820	8,020	2018, 2019 & 2020 favorable due to mild to average winter weather			
01-430-191	Boot Allowance	709	814	811	1,425	413	800	(625)	1,425	625	$125 per FT; $75 per PT			
01-430-210	Office Supplies	652	1,813	1,536	1,000	48	1,000	-	1,000	-				
01-430-231	Gasoline	63,750	14,859	36,552	25,000	22,922	30,000	5,000	39,900	9,900	2018 P&R allocated /// 2019 Rest of departments allocated / 2022 includes a 33% rate increase			
01-430-238	Clothing & Uniforms	2,451	2,391	1,039	4,500	1,398	3,000	(1,500)	4,500	1,500				
01-430-241	General Operating Supplies	7,585	11,702	7,414	8,500	6,535	8,500	-	10,000	1,500				
01-430-245	Operating Supplies Highway	38,455	32,054	48,134	62,500	7,582	50,000	(12,500)	62,500	12,500				
											Paint & tape	12,000		
											Blacktop	12,000		
											Signs	10,000		
											Stone	10,000		
											Duradeck mats	6,000		
											Traffic light parts	7,500		
											Barricades & cones	5,000		
01-430-246	Operating Supplies - Road Salt	86,004	72,557	23,284	75,000	56,180	75,000	-	75,000	-	2020 mild Jan / Feb winter			
01-430-251	Vehicle Supplies	3,772	6,079	9,388	7,500	2,596	7,500	-	7,500	-				
01-430-261	Small Tools	2,170	2,548	2,548	3,000	3,387	3,000	-	3,000	-				
01-430-262	Minor Equipment	2,013	1,749	4,956	5,000	-	5,000	-	5,000	-				
01-430-310	Engineering Services - Infrastructure	36,137	98,408	64,157	85,600	47,077	85,600	-	85,600	-	Road and ADA inspections			
01-430-313	Engineering Services - MS4 Projects	-	22,437	13,133	80,000	14,976	80,000	-	80,000	-	2020 & 2021 increase provides for engineering support of additional projects as well as assisting in developing high level TWP 10 Year Plan			
01-430-321	Telephone Expenses	4,553	4,770	5,793	5,500	2,768	5,500	-	5,000	(500)				
01-430-331	Travel Expenses / Gas in lieu of pumps	-	-	-	3,000	-	-	(3,000)	3,000	3,000				
01-430-341	Advertising	2,274	2,388	614	4,000	2,465	4,000	-	4,000	-				
01-430-361	Electric	33,429	31,524	35,108	31,150	14,724	31,150	-	31,500	350	Constellation MUA contract renewal 11% rate reduction			
01-430-372	Maint & Repairs - Infrastructure	55,828	69,310	58,885	44,000	43,339	44,000	-	60,000	16,000	Sidewalks / storm sewers / and catch basin replacements			
01-430-373	Maint & Repairs - Storm Sewer Pipes	-	24,604	-	80,000	-	80,000	-	600,000	520,000	Lining pipes (2021 Dehaven) --- ARA Funded			
01-430-374	Maint & Repairs - Equipment	18,776	14,048	11,901	25,000	21,001	25,000	-	30,000	5,000				
01-430-375	Maint & Repairs - Vehicles	17,429	20,353	17,651	25,000	4,528	25,000	-	30,000	5,000				
01-430-378	Maint & Repairs - Leaf Collection	-	-	-	-	-	-	-	25,000	25,000	Dumpster model			
01-430-379	Maint & Repairs - Outside Contractor	-	140,700	162,500	234,000	-	259,864	25,864	125,000	(134,864)	ADA ramps - 2021 and 2022 funded via Liquid Fuels			
01-430-381	Maint & Repairs - Milling & Recycling (Equipment)	808,546	516,449	509,767	365,950	119,398	508,096	142,146	722,000	213,904	See road list (2021 overrun planned use of additional State Liquid Fuels Funding) 2022 all but $244k funded via Liquid Fuels via GF			
01-430-382	Maint & Repairs - Overlay (Materials)													
01-430-382	Maint & Repairs - Asphalt Price Adjust	-	42,210	-	50,000	-	-	(50,000)	50,000	50,000	If needed for asphalt price inflation			
01-430-383	Maint & Repairs - Micro surfacing	98,652	157,438	-	320,000	-	320,000	-	70,000	(250,000)	See road list			
01-430-384	Equipment Rental	43,588	22,426	5,898	36,000	1,835	36,000	-	40,000	4,000				
											Removal of street sweepings	4,000		
											Removal of spoiled dirt	8,000		
											Snow removal	10,000		
											Equipment rental	4,000		
											Paver rental	10,000		
01-430-420	Dues & Subscriptions	2,620	3,593	3,254	4,000	260	4,000	-	4,000	-				
01-430-460	Meetings/Seminars/Conferences	1,097	1,935	80	4,000	1,057	4,000	-	4,000	-				
01-430-491	General Expenses	6,211	5,001	3,788	6,000	3,295	6,000	-	6,000	-				

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

GENERAL FUND EXPENSE - PUBLIC WORKS

					2021				2022					
Account #	**Account Description**	**2018**	**2019**	**2020**	**Budget**	**Jul YTD**	**F/C**	**F/C Vs. Budget**	**Request**	**Request Vs. F/C**	**Comments**			
01-430-720	Capital Purchases - Infrastructure	69,314	326,541	209,276	430,000	66,156	157,768	(272,232)	1,588,042	1,430,274		2021		2022
												Budget	Forecast	Budget
											West Prospect Avenue over SEPTA - Capital Reserves	50,000	36,600	50,000
											PennDOT Multimodal - Sumneytown Bridge Reconstruction ($373,154 Match of $1,617,000 project) - 2022 balance for design - 2023 Construction & Inspection $1,449,081 - Possibly additional grant from MONTCO Transportation Program of $205,235 - TWP share from Capital Reserves	295,000	75,573	92,346
											Moyer Blvd - Storm Sewer CIP Lining - CR	-	-	219,000
											Storm Sewer Replacement - ARA $290k	-	-	290,000
											Storm Sewer Repairs (equipment & labor)	20,000	20,000	-
											Township Welcome Signs	-	-	3,000
											Illuminated Traffic & Pedestrian Signage - MONTCO Grant $98,704 - TWP from Capital Reserves	-	-	141,980
											DVRPC Regional Street Light Procurement	-	-	105,000
											Haines Run Streambank Restoration $1.4M (potential grants with DCNR $90K, DCED $376K, DEP $718K) - 2022 $686,716 regrading & streambank stabilization - 2023 $592,565 final construction & inspection - 2022 TWP share 'from Capital Reserves till grant availablity determined	65,000	25,594	686,716
01-430-740	Capital Purchases - M & E	131,225	299,166	433	3,000	107	3,000	-	98,000	95,000		2021		2022
												Budget	Forecast	Budget
											Line Painter	-	-	10,000
											Skid Steer Saw	-	-	15,000
											Skid Steer (replace 1997 Case)	-	-	70,000
											Mechanic's Tools	3,000	3,000	3,000
01-430-760	Capital Purchases - Vehicles	63,772	6,896	-	-	-	-	-	120,000	120,000	1 Ton Dump Truck with plow & spreader (replace 2004) - Capital Reserves			
TOTALS		**2,714,653**	**3,088,591**	**2,402,744**	**3,197,448**	**1,063,148**	**2,976,828**	**(220,620)**	**5,255,637**	**2,278,809**				

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

GENERAL FUND EXPENSE - PARK & RECREATION ACTIVITIES

					2021				2022				
Account #	Account Description	2018	2019	2020	Budget	Jul YTD	F/C	F/C Vs. Budget	Request	Request Vs. F/C	Activity Revenue	Profit (Loss)	Comments
01-452-901	Adult Classes	5,059	5,548	5,681	3,500	4,225	4,225	725	4,300	75	18,800	14,500	
01-452-902	Night Sky Campout	2,797	2,487	2,528	5,000	2,152	5,000	-	5,000	-	-	(5,000)	
01-452-903	Multi Sport Camp	1,450	1,308	7,480	1,500	-	1,500	-	1,500	-	3,000	1,500	
01-452-904	Pickleball	90	1,424	1,269	1,000	724	1,000	-	1,000	-	8,400	7,400	
01-452-905	Basketball League	38,706	42,265	-	42,000	36,988	42,000	-	42,000	-	50,000	8,000	
01-452-906	Carnival	44,951	92,641	14,773	80,000	2,616	123,000	43,000	74,000	(49,000)	90,000	16,000	
01-452-907	Children's Classes	14,726	26,666	9,358	15,000	17,825	20,000	5,000	20,000	-	22,000	2,000	
01-452-908	Teen Classes	-	-	5,085	12,000	(1,189)	-	(12,000)	12,000	12,000	15,000	3,000	New Program in 2020
01-452-910	Fall Fest	8,763	11,132	4,258	10,000	379	10,000	-	10,000	-	4,000	(6,000)	
01-452-914	Golf Outing	20,038	17,355	17,599	21,000	1,802	21,000	-	21,000	-	21,000	-	
01-452-916	Earth Day Event	3,246	2,603	1,182	3,500	2,341	3,500	-	3,500	-	-	(3,500)	
01-452-917	Movies in the Park	4,099	5,242	2,997	5,000	4,062	5,000	-	5,000	-	-	(5,000)	
01-452-918	Camp Parkside	2,389	2,880	3,451	5,000	1,563	5,000	-	5,000	-	28,000	23,000	
01-452-919	Science Camp	12,953	-	12	10,000	2,640	10,000	-	10,000	-	11,000	1,000	
01-452-921	Parksci 25th Anniversary Celebration		-	-	5,000	4,859	5,000	-	5,000	-	-	(5,000)	
01-452-922	Soccer Camp (League)	5,396	3,237	256	5,500	8,318	5,500	-	5,500	-	7,700	2,200	
01-452-923	Soccer Clinic	-	-		-	-	-	-	-	-	200	200	
01-452-924	Summer Breeze Concert Series	7,800	5,400	5,012	9,000	7,217	9,000	-	10,000	1,000	-	(10,000)	
01-452-926	Tennis	6,950	4,450	5,160	5,000	7,577	8,000	3,000	8,000	-	9,600	1,600	
01-452-927	Tickets, Ski	638	1,088	1,773	1,200	-	1,200	-	1,200	-	1,200	-	
01-452-928	Tickets, Summer	1,930	3,213	-	2,000	936	2,000	-	2,000	-	2,700	700	
01-352-929	Rental & Commission Income	-	-	-	-	-	-	-	-	-	2,300	2,300	
01-452-931	Trips	8,157	11,584	1,890	3,500	-	-	(3,500)	3,500	3,500	4,000	500	
01-452-932	Golf Camps	183	-	-	-	-	-	-	-	-	-	-	
01-452-940	Concession Stand	-	-	-	-	445	445	445	500	55	6,300	5,800	
01-452-941	Winter Event	6,294	3,870	1,082	4,000	14	4,000	-	4,000	-	-	(4,000)	
01-452-950	Community Fund Raisers	2,189	3,065	975	3,500	2,434	3,500	-	3,500	-	30,000	26,500	Includes Coach Bag Bingo
Direct Activities Expense Excluding Labor		**198,804**	**247,458**	**91,821**	**253,200**	**107,928**	**289,870**	**36,670**	**257,500**	**(32,370)**	**335,200**	**77,700**	

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

GENERAL FUND EXPENSE - PARK & RECREATION ADMINISTRATION

					2021				2022		
Account #	Account Description	2018	2019	2020	Budget	Jul YTD	F/C	F/C Vs Budget		Request Vs. F/C	Comments
01-454-140	Regular Pay	337,853	349,108	333,903	389,440	190,253	353,400	(36,040)	402,720	49,320	2021 staffing turnover and military deployment /// 2022 full year staffing with a employee on military deployment
01-454-150	Group Benefits	122,824	111,757	76,803	98,860	49,174	98,860	-	109,800	10,940	DVHT 2 year commitment
01-454-160	Pension Contributions	22,337	17,657	15,992	26,672	18,839	27,330	658	27,593	263	
01-454-161	FICA - Employer Portion	21,765	22,447	21,577	24,809	12,458	22,593	(2,216)	25,589	2,996	
01-454-163	Medicare - Employer	5,093	6,134	5,046	5,802	2,913	5,284	(518)	5,984	700	
01-454-164	Workers Comp Insurance	11,010	11,268	13,200	10,000	-	10,000	-	10,000	-	
01-454-183	Overtime Pay	9,569	11,269	6,205	10,710	8,528	11,000	290	10,000	(1,000)	
01-454-188	Opt Out / Opt Down	3,600	-	7,000	10,800	1,523	1,523	(9,277)	-	(1,523)	
01-454-210	Office Supplies	989	1,226	527	800	457	800	-	1,000	200	
01-454-231	Gasoline	5,778	6,751	(1,030)	7,000	3,341	7,000	-	9,400	2,400	2022 includes a 33% rate increase
01-454-241	General Operating Supplies	5,359	5,827	4,115	7,500	3,499	7,000	(500)	7,500	500	Background checks, CPR trainings, staff shirts, 1st aid supplies, boots, safety equipment
01-454-251	Vehicle Supplies	4,061	-	-	-	-	-	-	-	-	Included in vehicle maintenance
01-454-261	Small Tools	242	512	-	-	-	-	-	-	-	Included in minor equipment
01-454-262	Minor Equipment	2,458	953	2,397	3,000	466	3,000	-	3,000	-	trimmer, blowers, edger
01-454-310	Professional Services	-	5,474	9,276	45,000	25,183	45,000	-	-	(45,000)	Park & Rec Master Plan $80K to 2023 (offset by DCNR Grant of $40,000)
01-454-313	Engineering Services	-	-	5,485	-	-	-	-	5,000	5,000	
01-454-321	Telephone Expense	3,410	3,334	3,030	4,300	1,261	4,300	-	4,300	-	2021 switch to iPhones
01-454-341	Advertising	10,597	11,278	1,157	2,000	16	2,000	-	2,000	-	Program advertising is now being charged to Program line item
01-454-342	Printing Expense	11,504	8,114	12,518	12,000	3,638	12,000	-	12,000	-	Newsletter
01-454-371	Maint & Repairs - Land	47,789	64,965	73,637	40,000	19,493	40,000	-	40,000	-	
										-	weed / fertilize / etc. --- complex 12,000
										-	mulch complex (spring & fall) 7,000
										-	redesign sensory garden & Garfield flower bed 7,000
										-	playground material 6,000
										-	undefined 5,000
										-	eagle scout projects 2,000
										-	playground sand 1,000
01-454-372	Maint & Repairs - Non Bldg.	29,420	19,600	20,949	36,000	13,461	36,000	-	36,000	-	
										-	playground maintenance / inspection 12,000
										-	install amphitheater cameras (possible grants) 10,000
										-	replace amphitheater roof 10,000
										-	tennis court maintenance 4,000
01-454-373	Maint & Repairs - Buildings	5,853	7,541	9,652	9,000	4,584	9,000	-	10,000	1,000	
										-	Concession Stand Maintenance 7,500
										-	Community Building (table and chairs) 2,000
										-	Marquee 500
01-454-374	Maint & Repairs - Equipment	10,272	7,095	14,247	5,000	5,880	5,880	880	7,000	1,120	
01-454-375	Maint & Repairs - Vehicles	4,403	1,022	4,042	5,000	802	5,000	-	5,000	-	
01-454-379	Maint & Repairs - Basins & Lights	8,372	7,432	4,577	12,000	4,574	12,000	-	12,000	-	Added Wheaton Basin in 2021
01-454-380	Maint & Repairs - Tree Removal	-	-	-	35,000	9,930	35,000	-	35,000	-	
01-454-381	Land Lease (Nor-Gwyn Field)	652	19	692	700	713	713	13	1,000	287	
01-454-384	Equipment Rental	12,038	9,764	3,114	10,000	2,251	10,000	-	10,000	-	
										-	playground safety surface installation 6,000
										-	porta potty rental 4,000
01-454-420	Dues & Subscriptions	439	945	433	1,220	682	1,220	-	1,220	-	
										-	NPRA (2) 300
										-	Survey Monkey 360
										-	PRPS (2) 360
										-	undefined 200
01-454-460	Meetings/Seminars/Conferences	5,382	4,134	285	6,500	475	475	(6,025)	6,500	6,025	

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

GENERAL FUND EXPENSE - PARK & RECREATION ADMINISTRATION

					2021				2022			
Account #	**Account Description**	**2018**	**2019**	**2020**	**Budget**	**Jul YTD**	**F/C**	**F/C Vs Budget**		**Request Vs. F/C**	**Comments**	
										-	Sarah - NRPA, PRPS	3,000
										-	Leigha - NRPA, PRPS	3,000
										-	General	500
01-454-491	General Expenses	420	5,423	8,487	7,000	6,434	7,399	399	7,399	-	NWAL Ticket Program (new 2019)	
01-454-720	Capital Purchases (1)	81,331	18,577	119,029	355,250	106,016	239,258	(115,992)	550,000	310,742		
TOTALS		**784,820**	**719,626**	**776,345**	**1,181,363**	**496,844**	**1,013,035**	**(168,328)**	**1,357,005**	**343,970**		
	Replace Case Tractor				30,000	25,913	25,913	(4,087)	-	(25,913)		
	Plow Attachment				7,000	-	7,000	-	-	(7,000)		
	Liberty Bell Trail Feasibility Study				141,250	27,508	141,250	-	-	(141,250)	2021 TWP share $10,000	
	Replace TZ Mower				12,500	-	12,500	-	-	(12,500)		
	Center Street Lighting				20,000	14,875	14,875	(5,125)	-	(14,875)		
	Replace Pick Up Bed				11,500	-	-	(11,500)	11,500	11,500	2021 C/O Safety / Efficiency (truck insert to store tools)	
	Sumneytown Pike Bridge Landscaping				40,000	-	-	(40,000)	40,000	40,000	Capital Reserves - Carryover	
	Parkside Tennis Courts (crack repair) & pickleball lines				5,000	-	-	(5,000)	5,000	5,000	2021 Carryover	
	Replacing Dump Truck (2002)				88,000	37,720	37,720	(50,280)	-	(37,720)		
	Pickelball Court Gate				-	-	-	-	5,000	5,000		
	Basketball Shed				-	-	-	-	6,000	6,000		
	Newport Basin Naturalization				-	-	-	-	94,500	94,500	ARA Funding $50K; GF $44.5K	
	1 40X60 Pole Barn				-	-	-	-	90,000	90,000		
	Snow removal machine to clear sidewalks				-	-	-	-	45,000	45,000	Capital Reserves	
	Utility Vehicle (replace 1999 Gator)				-	-	-	-	30,000	30,000	Capital Reserves	
	Clock Refurbish				-	-	-	-	12,000	12,000		
	Meadow 3 sites				-	-	-	-	3,000	3,000		
	Veterans Memorial				-	-	-	-	8,000	8,000		
	Open Space Management				-	-	-	-	200,000	200,000	Jacks Lane $110K plus undefined $90K Open Space Cleanup	
(1)					**355,250**	**106,016**	**239,258**	**(115,992)**	**550,000**	**310,742**		

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

WWTP

Account #	Account Description	2018	2019	2020	2021 Budget	2021 Jul YTD	2021 F/C	2021 F/C Vs Budget	2022 Request	2022 Request Vs F/C	Comments	
08-341-000	Interest Earnings	36,672	78,476	17,519	25,000	901	15,000	(10,000)	15,000	-		
08-341-200	Unrealized Gains/Losses	(2,457)	1,932	(425)	-	83	-	-	-	-		
08-364-011	Connection Fees	1,400	5,600	11,200	-	9,800	9,800	9,800	-	(9,800)		
08-364-012	Residential Rentals	1,242,384	1,236,345	1,258,148	1,236,000	1,587,682	1,236,000	-	1,247,396	11,396	Last rate increase in 2017 from $370 / EDU to $407 / EDU (10%)	
08-364-013	Residential - North Wales	524,701	481,372	423,049	448,000	297,629	448,000	-	448,000	-	Any excess over $405,900 is surcharge billings	
08-364-036	Certification Fees	5,335	5,955	10,730	5,150	5,415	5,415	265	5,415	-		
08-364-121	Commercial Rentals	2,199,336	2,183,368	2,208,893	2,207,000	1,266,710	2,207,000	-	2,207,000	-	2017 rate increase of 10%	
08-364-132	Penalties/Late Fees/Interest	21,371	18,818	21,491	21,800	10,652	21,800	-	21,800	-	77% pay @ discount, 15% @ face, 8% penalty	
08-364-139	Accrued Billings	(1,340)	34,756	99,462	-	-	-	-	-	-		
08-364-550	Capital Reimbursement - Grant	-	100,000	-	-	-	-	-	-	-	2019 DCED Small Water & Sewer Programs (PLC)	
08-364-560	MIPP Reimbursement	52,729	36,632	42,400	61,000	42,410	42,410	(18,590)	61,000	18,590	Recovery of expense and labor	
08-380-000	Miscellaneous Income	10,575	14,418	10,288	11,000	5,295	11,000	-	11,000	-		
08-386-100	Sale of Property	110	1,112	35	-	142	142	142	30,000	29,858	2022 Sale of replaced 2008 crane truck	
08-392-001	Transfer From General Fund	-	-	-	-	-	-	-	400,000	400,000	ARA Funding - Clarifier Phase I	
08-392-033	Transfer From Sewer Capital Fund	164,155	284,114	258,904	469,000	-	503,145	34,145	362,000	(141,145)	Varies based on capital activity	
TOTAL REVENUE		***4,254,971***	***4,482,898***	***4,361,694***	***4,483,950***	***3,226,719***	***4,499,712***	***15,762***	***4,808,611***	***308,899***		
08-429-140	Regular Pay	899,118	896,813	856,627	869,437	416,236	755,382	(114,055)	863,417	108,035	2021 staffing turnover with open positions /// 2022 full staffing	
08-429-150	Group Benefits	368,569	355,211	262,210	296,590	113,329	266,590	(30,000)	323,765	57,175	DVHT 2 year commitment plus open position filled	
08-429-160	Pension Contributions	67,214	68,372	71,289	70,143	33,389	61,600	(8,543)	70,117	8,517		
08-429-161	FICA - Employer Portion	59,413	56,850	57,431	57,986	28,580	51,000	(6,986)	57,964	6,964		
08-429-163	Medicare - Employer	13,894	15,825	13,431	13,561	6,684	12,000	(1,561)	13,556	1,556		
08-429-164	Workers Comp Insurance	62,000	72,687	62,035	46,256	-	46,256	-	43,932	(2,324)	Continued experience rate improvement	
08-429-183	Overtime Pay	58,206	51,973	67,670	65,820	43,825	65,820	-	71,480	5,660	May see a temporary increase when Diversion goes live	
08-429-191	Boot Allowance	745	1,244	817	1,625	388	1,625	-	1,625	-	$125 per FT; $75 per PT	
08-429-210	Office Supplies	3,471	4,053	4,164	5,000	1,108	5,000	-	5,000	-		
08-429-220	Chemical Supplies	122,247	114,278	86,823	251,000	32,940	110,000	(141,000)	401,000	291,000	PAC (WIP Increase)	160,000
											Magnetite	60,000
											Alkalinity Buffer (WIP Increase)	80,000
											Polymer	20,000
											Hypochlorite	20,000
											Bisulfite / Endimal (odor control)	61,000
08-429-225	Laboratory Supplies	15,705	19,090	13,887	25,000	7,497	25,000	-	25,000	-	Increased testing due to WIP	
08-429-231	Gasoline	-	10,437	4,395	10,500	6,716	10,500	-	14,000	3,500	Direct allocation of gas usage in 2019 with pump upgrades / 2022 includes a 33% rate increase	
08-429-238	Clothing & Uniforms	3,431	2,432	2,606	5,000	1,358	5,000	-	10,000	5,000	New employees need to be outfitted for all weather conditions	
08-429-242	COVID 19	-	-	7,454	-	-	-	-	-	-		
08-429-243	Safety Supplies	-	-	1,564	5,000	3,014	5,000	-	5,000	-		
08-429-260	Tools	-	-	10,743	10,000	778	10,000	-	10,000	-		
08-429-310	Professional & Lab Services	81,501	86,827	69,305	92,000	38,933	92,000	-	92,000	-	2021 increase plus Increased testing due to WIP	
08-429-311	Accounting Services	14,000	14,000	6,860	14,000	3,660	14,000	-	14,000	-		
08-429-312	MIPP Expense	47,159	31,053	36,474	51,000	18,982	51,000	-	51,000	-	Offset in revenue	
08-429-313	Engineering Services	40,302	42,622	31,165	119,000	12,951	38,000	(81,000)	63,000	25,000	See planning memo (budgeted last 3 yr. avg plus $25K for WIP post onstream)	
08-429-314	Legal Services	3,582	3,456	8,153	10,000	1,632	5,000	(5,000)	5,000	-		
08-429-316	Professional Services - Sampling / Testing	45,995	8,259	1,656	20,000	96	5,000	(15,000)	20,000	15,000	Increase due to 5yr permit renewal (2023)	
08-429-319	Bank Charges	2,708	5,305	4,770	2,750	244	2,750	-	2,750	-		
08-429-321	Telephone Expenses	18,495	20,615	23,031	20,290	10,438	20,290	-	20,290	-		
08-429-325	Postage Expenses	6,131	2,376	5,899	5,000	6,079	7,000	2,000	7,000	-		
08-429-326	Underground Location Services	1,186	1,248	959	1,500	1,126	1,500	-	1,500	-		
08-429-331	Travel Expenses	264	129	53	1,000	22	1,000	-	1,000	-		
08-429-341	Advertising	6,045	2,459	5,609	5,000	2,589	5,000	-	5,000	-		
08-429-361	Electric	208,088	201,204	224,425	185,198	110,919	185,198	-	240,757	55,559	Dependent on precipitation levels - Constellation MUA contract renewal 11% rate reduction - 2022 ~ 30% increase with WIP	

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

WWTP

Account #	Account Description	2018	2019	2020	2021 Budget	2021 Jul YTD	2021 F/C	2021 F/C Vs Budget	2022 Request	2022 Request Vs F/C	Comments	
08-429-365	Trash Removal	10,277	10,046	9,721	12,000	4,241	12,000	-	12,000	-		
08-429-366	Utilities - Water	990	667	619	1,500	129	1,500	-	1,500	-		
08-429-367	Heating Oil	26,388	23,332	10,533	30,000	12,142	30,000	-	30,000	-		
08-429-370	Maint & Repairs - Pump Stations	12,813	21,172	9,601	20,000	10,476	20,000	-	20,000	-	New account for pump station repairs (#7)	
08-429-371	Maint & Repairs - BioMag	14,426	24,348	31,200	40,000	12,687	40,000	-	40,000	-		
08-429-372	Maint & Repairs - Valves & Check Valves	-	20,273	1,324	20,000	3,821	20,000	-	20,000	-		
08-429-373	Maint & Repairs - Buildings	2,611	14,307	12,205	14,000	14,532	15,000	1,000	15,000	-	2019 Inc with contracting out Lawn Service	
08-429-374	Maint & Repairs - Equipment	115,004	90,352	95,256	125,000	63,169	125,000	-	125,000	-	Increased due to WIP	
08-429-375	Maint & Repairs - Veh	3,118	7,753	7,638	7,500	6,688	7,500	-	7,500	-		
08-429-376	Maint & Repairs - Instrumentation Maintenance	48,324	74,159	44,650	90,000	31,812	90,000	-	103,000	13,000	See planning memo - increase with additional pump stations	
08-429-377	Maint & Repairs - Line & Jet Truck	25,436	18,788	24,614	25,000	13,200	25,000	-	95,000	70,000	See planning memo - camera and computer over 20 yrs old	
08-429-378	Maint & Repairs - UV System	31,644	17,000	14,652	45,000	-	45,000	-	90,000	45,000	Increased due to WIP - 2x to maintian	
08-429-379	Maint & Repairs - Chemical Feed System	-	-	9,047	10,000	2,839	10,000	-	10,000	-		
08-429-384	Equipment Rental	1,711	1,913	3,683	1,500	2,286	3,000	1,500	3,000	-	Copy equipment	
08-429-410	Fines & Penalties	-	-	-	15,000	-	15,000	-	15,000	-		
08-429-420	Dues & Subscriptions	3,246	4,796	2,753	5,000	4,208	5,000	-	5,000	-		
08-429-455	Bulk Liquid Waste Hauling (Sludge)	323,760	318,903	360,221	360,000	255,807	480,800	120,800	601,000	120,200	At current rate of $45,000 / month - big increase - will increase with increased flow with WIP completion	
08-429-456	Non-Township Treatment	6,767	8,768	9,722	10,000	10,740	14,500	4,500	14,500	-	Lower Gwynedd	
08-429-460	Meetings/Seminars/Conferences	6,722	6,422	12,609	10,000	943	5,000	(5,000)	10,000	5,000	Specialized training required for highly trained employees	
08-429-491	General Expenses	3,289	5,406	2,910	3,000	1,059	3,000	-	3,000	-		
08-429-530	Consortium Waste / Storm Water	11,250	10,000	23,500	23,500	-	-	(23,500)	23,500	23,500	TMDL Consortium (WQIP)	
08-429-720	Capital Purchases - Collection System	228,214	128,821	115,987	142,000	64,910	142,000	-	167,000	25,000	CIPP, Laterals, Main Lining, Manholes, Root Control --- 2022 incl $25k engineering --- see planning memo	
	Capitalizations	-	-	(51,645)	(78,000)	-	-	78,000	-	-		
08-429-730	Capital Purchases - Building	1,907	10,830	26,100	10,000	-	-	(10,000)	10,000	10,000	2020 Admin new roof $20K	
	Capitalizations	-	-	(3,126)	(10,000)	-	-	10,000	(10,000)	(10,000)		
08-429-740	Capital Purchases - M & E	26,003	16,451	8,176	44,000	11,285	44,000	-	75,000	31,000	See planning memo	
	Capitalizations	-	-	-	(44,000)	-	(44,000)	-	(15,000)	29,000		
08-429-750	Capital Purchases - Plant	123,138	407,547	197,515	396,000	87,526	524,000	128,000	550,000	26,000	2021 includes $128,000 bridge repairs	
											Project List (refer to attached)	725,000
											Engineering	25,000
	Capitalizations	(79,183)	(279,537)	(103,336)	(275,000)	-	(403,000)	(128,000)	(535,000)	(132,000)		
08-429-760	Capital Purchases - Vehicles	31,242	47,865	73,537	60,000	56,145	56,145	(3,855)	200,000	143,855	Replace 2008 crane truck	
	Capitalizations	(31,242)	(47,865)	(73,537)	(60,000)	-	(56,145)	3,855	(200,000)	(143,855)		
08-429-770	Capital Purchases - Computers	929	-	-	2,000	-	-	(2,000)	2,000	2,000		
08-429-800	Depreciation Expense	1,587,034	1,486,309	1,486,309	1,934,459	1,128,500	1,769,882	(164,577)	2,263,613	493,731	With WIP onstream Oct 2021 increases by ~$54,859K / month	
08-471-100	PennWorks Loan Principal	242,015	246,899	251,883	274,151	149,024	274,151	-	262,154	(11,997)	Term May 2027	
	Amortization	(242,015)	(246,899)	(251,883)	(274,151)	-	(274,151)	-	(262,154)	11,997		
08-472-100	PennWorks Loan Interest	46,958	42,073	37,090	14,820	19,542	14,820	-	26,817	11,997	Term May 2027	
	Diversion Project Loan - Principal	-	-	-	-	-	-	-	476,000	476,000	Borrowing $5,500,000 @ ~ .830% for 10 years with wrap of existing debt /// principal starts 2022	
	Amortization	-	-	-	-	-	-	-	(476,000)	(476,000)		
	Diversion Project Loan - Interest				70,528	-	34,179	(36,349)	63,099	28,920		

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

WWTP

Account #	Account Description	2018	2019	2020	2021 Budget	2021 Jul YTD	2021 F/C	2021 F/C Vs Budget	2022 Request	2022 Request Vs F/C	Comments
08-486-351	Insurance-Property & Liability & Pollution	68,779	70,811	71,572	86,681	-	86,681	-	121,930	35,249	2022 increase from recent appraisal of TWP assets with 2020 membership to Trust, high claim incidence in 2020 / 2021, and cyber reinsurance coverage
08-486-355	Insurance Auto	13,800	15,400	16,203	18,898	-	18,898	-	18,898	-	
08-486-358	Insurance Umbrella	12,300	12,500	12,649	-	-	-	-	-	-	2021 combined with Property & Liability
08-492-001	Transfers to General Fund	226,000	388,592	321,000	327,000	-	327,000	-	327,000	-	Revised effort study for 2019
08-492-033	Transfer To Sewer Capital Fund	170,000	170,000	170,000	170,000	-	170,000	-	170,000	-	Based on 20 Year Capital Plan (2017)
TOTAL EXPENSE		***5,223,124***	***5,237,020***	***4,932,457***	***5,937,042***	***2,871,224***	***5,510,271***	***(426,771)***	***6,918,510***	***1,408,239***	
WWTP FUND SURPLUS (DEFICIT)		**(968,153)**	**(754,122)**	**(570,763)**	**(1,453,092)**	**355,495**	**(1,010,559)**	**442,533**	**(2,109,899)**	**(1,099,340)**	
UPPER COLLECTION SYSTEM FUND SURPLUS (DEFICIT)		**(7,347)**	**(114,948)**	**(14,354)**	**393,872**	**116,789**	**31,934**	**(361,938)**	**781,795**	**749,861**	
TOTAL FUNDS SURPLUS (DEFICIT)		**(975,500)**	**(869,070)**	**(585,117)**	**(1,059,220)**	**472,284**	**(978,625)**	**80,595**	**(1,328,104)**	**(349,479)**	
TOTAL FUNDS SURPLUS (DEFICIT) WITHOUT DEPRECIATION AND SEWER CAPITAL RESERVE		**867,351**	**792,421**	**1,023,952**	**905,239**	**1,600,784**	**818,112**	**(87,127)**	**1,103,509**	**285,397**	**Target $534,205 based on Engineering Assumptions of Plant Replacement Requirements**
	As a % of Depreciation	**54.3%**	**52.9%**	**68.4%**	**46.8%**	**141.9%**	**46.2%**		**48.7%**		**Target 33% based on Engineering Assumptions of Plant Replacement Requirements**
	5 Year Average								**51.8%**		
08-492-019	Transfer To Sewer Expansion	-	899,387	3,400,000	-	-	-	-	-	-	

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

Upper Collection System / Towamencin Municipal Authority

					2021				2022		
Account #	**Account Description**	**2018**	**2019**	**2020**	**Budget**	**Jul YTD**	**F/C**	**F/C Vs Budget**	**Request**	**Request Vs F/C**	**Comments**
04-341-000	Interest Earnings	144,642	112,641	9,766	10,400	1,611	2,800	(7,600)	2,800	-	2020 Drop reflects transfer of Capital deposits to Sewer Capital Fund
04-341-200	Unrealized Gains/Losses	(1,515)	5,303	12	-	(589)	-	-	-	-	
04-364-011	Capital & Connection Fees	-	2,800	1,050	-	3,420	3,420	3,420	-	(3,420)	
04-364-012	Residential Fees	1,144,425	1,147,093	1,149,985	1,150,328	573,240	1,150,328	-	1,154,398	4,070	2017 rate increase from $370 / EDU to $407 / EDU (10%)
04-364-036	Certification Fees	4,200	3,150	-	3,500	-	3,500	-	3,500	-	
04-364-121	Non Residential Rentals	377,276	313,571	317,401	351,128	132,253	351,128	-	351,128	-	2017 rate increase of 10%
04-364-132	Penalties / Late Fees / Interest	20,807	15,381	21,204	15,000	8,627	15,000	-	15,000	-	72% pay @ discount, 15% @ face, 13% penalty
04-364-139	Accrued Billings	8,039	(7,587)	50	-	-	-	-	-	-	
04-392-034	Transfer From Sewer Capital Fund	121,098	82,368	160,000	31,000	-	-	(31,000)	-	-	Varies based on capital activity
TOTAL REVENUE		***1,818,972***	***1,674,720***	***1,659,468***	***1,561,356***	***718,562***	***1,526,176***	***(35,180)***	***1,526,826***	***650***	
04-429-313	Engineering Services	3,375	1,373	-	-	-	-	-	-	-	
04-429-314	Legal Services	-	-	-	-	-	-	-	-	-	
04-429-319	Bank Fees	12,404	9,514	2,067	9,500	813	3,000	(6,500)	3,000	-	
04-429-325	Postage Expenses	2,140	4,306	755	1,000	-	-	(1,000)	-	-	
04-429-341	Advertising	-	-	-	1,000	-	-	(1,000)	-	-	
04-429-365	Non-Twp Waste Water Treatment	1,000	1,000	1,000	1,000	500	1,000	-	1,000	-	Borough of Lansdale
04-429-372	Maint. & Repairs - Sewer	121,098	103,329	68,394	142,000	31,632	142,000	-	167,000	25,000	I/I work (engineering & construction) --- see planning memo plus $25k engineering
	Capitalized	(11,868)	-	-	(31,000)	-	-	31,000	-	-	
04-429-531	Operating Service Charge	1,109,390	1,132,312	1,109,942	548,984	568,828	853,242	304,258	79,031	(774,211)	2021 WIP onstream Sep --- 4053 EDUs --- 2022 281 EDUs left behind after WIP flow remains --- $375 @ 75%
04-429-532	Capital Service Charge (Term 2014)	-	-	-	-	-	-	-	-	-	Final debt payment in 2014 paid via Trustee Debt Service Funds
04-429-740	Capital Purchase - TMA Capacity	1,710	46,170	-	-	-	-	-	-	-	Reserving EDUs with TMA // 2015 #20 // 2016 #5 // 2017 #1 // 2018 #0 // 2019 #27 (retained by UGT) // 2020 none
04-429-800	Depreciation Expense	11,070	11,664	11,664	-	-	-	-	-	-	
04-485-100	Fines & Penalties	-	-	-	15,000	-	15,000	-	15,000	-	
04-492-001	Transfers To General Fund	216,000	120,000	120,000	120,000	-	120,000	-	120,000	-	Revised effort study for 2019
04-492-034	Transfer To Sewer Capital Fund	360,000	360,000	360,000	360,000	-	360,000	-	360,000	-	Based on 20 Year Capital Plan (2017)
TOTAL EXPENSE		***1,826,319***	***1,789,668***	***1,673,822***	***1,167,484***	***601,773***	***1,494,242***	***326,758***	***745,031***	***(749,211)***	
FUND SURPLUS (DEFICIT)		**(7,347)**	**(114,948)**	**(14,354)**	**393,872**	**116,789**	**31,934**	**(361,938)**	**781,795**	**749,861**	
04-492-019	Transfers To Sewer Project Fund	-	7,293,373	500,000	-	-	-	-	-	-	
Fund Balance			2,928,760	2,414,406			2,446,340		3,228,135		

UPPER GWYNEDD FIRE DEPARTMENT

2022 BUDGET - FINAL

FIRE DEPARTMENT

Account #	Account Description	2019	2020	2021 Budget	2021 Jul YTD	2021 F/C	2021 F/C Vs. Bdgt	2022 Request	2022 Request Vs. F/C	Comments
Interest Earned										
06-341-000	Interest Income	6,219	5,825	-	2,981	2,981	2,981	-	(2,981)	
06-341-200	Unrealized Gain or Loss	17,460	19,691	-	20,550	20,550	20,550	-	(20,550)	
		23,679	25,516	-	23,531	23,531	23,531	-	(23,531)	
Building Rental Income										
06-342-200	Hall Rental	40,030	3,845	32,000	15,750	32,000	-	32,000	-	
06-342-201	Relief Association Rental	-	(6,000)	-	-	-	-	-	-	Discontinued in 2020
		40,030	(2,155)	32,000	15,750	32,000	-	32,000	-	
State & County Grants										
06-354-000	Federal / State Grants	-	25,342	-	-	-	-	-	-	
06-354-020	OSFC Grant Income	168,123	14,248	14,000	-	14,000	-	14,000	-	2019 $154,643 SAFER Grant (multi pyr. award)
06-354-030	Turnpike Income	4,825	3,925	2,500	2,800	2,800	300	2,500	(300)	
		172,948	43,515	16,500	2,800	16,800	300	16,500	(300)	
Local Government										
06-357-020	Township Donation & Endowment	187,000	187,000	127,000	49,330	127,000	-	130,000	3,000	Plus $42,000 for Volunteer Recognition Program and $18,000 for EMT Certification - in Fund 03
Fundraising Contributions & Grants										
06-361-000	Carnival Food Booth	825		1,500	-	3,155	1,655	1,500	(1,655)	
06-361-100	Carnival Parking	3,849		2,000	-	9,252	7,252	2,000	(7,252)	
06-361-316	Golf Outing	-	-	-	950	29,739	29,739	-	(29,739)	
06-387-000	Fund Drive	95,571	71,290	45,000	23,510	45,000	-	45,000	-	
06-361-100	In Memorium	-	605	-	-	-	-	-	-	
06-361-200	Raffle	-	10,716	-	-	-	-	-	-	Augmentation for loss of hall income
		100,245	82,611	48,500	24,460	87,146	38,646	48,500	(38,646)	
Other Revenue										
06-387-200	Corporate / Foundation Donations	-	10,000	-	10,000	10,000	10,000	-	(10,000)	
06-389-000	Misc. Income	3,265	857	-	1,611	1,611	1,611	-	(1,611)	
06-389-100	Member Reimbursement	-		-	-	-	-	-	-	
06-389-200	Relief Reimbursement	3,301	565	-	-	-	-	-	-	
06-391-100	Sale of Fixed Assets	-	-	-	14,500	14,500	14,500	-	(14,500)	
		6,566	11,422	-	26,111	26,111	26,111	-	(26,111)	
TOTAL REVENUE		***530,468***	***347,909***	***224,000***	***141,982***	***312,588***	***88,588***	***227,000***	***(85,588)***	
Supplies										
06-411-210	Office Expenses	1,555	853	3,000	32	3,000	-	3,000	-	
06-411-215	Raffle Expenses	-	6,517	-	-	-	-	-	-	Raffle creator website, Raffle item purchases
06-411-216	Hall Expenses	13,706	9,671	16,000	5,192	16,000	-	16,000	-	Cleaner, hall coordinator, up-keep
06-411-217	Carnival Food Booth	-	433	1,000	-	1,000	-	1,000	-	
06-411-218	Radio Room	350	-	-	-	-	-	-	-	2020 Close Account
06-411-219	Engineer Room & Storage	405	-	-	-	-	-	-	-	2020 Close Account
06-411-220	668 Garfield Ave	7,961	4,407	5,000	797	5,000	-	5,000	-	Terminix, Stanley Steamer, up-keep, incidentals
06-411-236	Building Supplies	2,489	1,857	2,000	583	2,000	-	2,000	-	Paper products and cleaning supplies
06-411-239	Safer Grant Expense	750	-	-	-	-	-	-	-	
06-411-242	COVID - 19	-	3,133	-	-	-	-	-	-	
06-411-249	OSFC Grant Purchases	13,480	14,886	15,000	-	15,000	-	15,000	-	Water rescue gear
06-411-252	Computer Supplies & Support	17,396	15,154	16,000	8,622	16,000	-	16,000	-	Card access system, computer backup, CCTV
		58,092	56,911	58,000	15,226	58,000	-	58,000	-	

UPPER GWYNEDD FIRE DEPARTMENT

2022 BUDGET - FINAL

FIRE DEPARTMENT

				2021				2022		
Account #	Account Description	2019	2020	Budget	Jul YTD	F/C	F/C Vs. Bdgt	Request	Request Vs. F/C	Comments
Professional Services										
06-411-3##	Investment Management Fees	-	-	-	-	-	-	10,000	10,000	New line item - FD Line Item
06-411-310	Professional Fees	8,792	7,093	3,000	784	2,500	(500)	2,500	-	Audit Fees (2020 multiple years audited)
06-411-311	Bank Charges	1,934	1,472	1,000	1,043	1,500	500	1,500	-	Credit card processing
06-411-316	Golf Outing	-	-	-	500	21,233	21,233	10,000	(11,233)	
06-411-317	Fund Drive Expense	7,825	7,251	7,000	548	7,000	-	7,000	-	Postage & mailer
06-411-318	Chief's Expense	7,487	4,458	5,000	1,093	5,000	-	5,000	-	
		26,038	20,274	16,000	3,968	37,233	21,233	36,000	(1,233)	
Communication										
06-411-321	Firehouse Phone	1,503	3,338	4,000	1,557	4,000	-	4,000	-	Fire alarm, phone system
06-411-324	Mobile Phone	11,849	7,399	8,500	3,526	8,500	-	8,500	-	Cell phone for department officers
		13,352	10,737	12,500	5,083	12,500	-	12,500	-	
Membership Expenses										
06-411-2##	New Apparatus Housing	-	-	-	-	-	-	10,000	10,000	New line item - FD Line Item
06-411-238	Uniform Expense	5,395	8,438	8,000	3,185	8,000	-	8,000	-	Uniforms class A and B
06-411-338	Stipend Reimbursement	49,785	52,027	-	-	-	-	-	-	
06-411-340	Recruitment & Marketing	4,429	5,845	8,000	3,426	8,000	-	-	(8,000)	
06-411-420	Subscriptions & Dues	2,460	6,827	5,000	2,908	5,000	-	5,000	-	Amazon, IAFC, Chief Association, Active 911, Humanity, Website Hosting
06-411-460	Training	450	5,881	6,000	7,207	7,207	1,207	6,000	(1,207)	Fire Expo, State Fire Academy
06-411-461	Banquet Expenses	10,749	9,207	10,000	2,485	10,000	-	10,000	-	Annual FD banquet and member events
06-411-462	Morale, Welfare, Recreation	4,159	2,913	2,000	1,292	2,000	-	2,000	-	
		77,427	91,138	39,000	20,503	40,207	1,207	41,000	793	
06-411-350	Insurance	21,692	22,306	24,000	10,723	24,000	-	24,000	-	Collision and liability on all FD owned vehicles
Utilities										
06-411-230	Heating Oil	7,454	6,105	8,000	4,627	8,500	500	8,500	-	Heat and hot water
06-411-361	Electric & Gas	13,850	11,737	13,000	5,139	13,000	-	13,000	-	
06-411-366	Water	451	915	1,000	287	1,000	-	1,000	-	
06-411-367	Trash	2,999	3,340	3,500	2,575	3,500	-	3,500	-	
06-411-368	Television	6,950	3,394	3,500	1,955	3,500	-	3,500	-	Television and internet
06-411-369	Propane	-	2,448	3,000	776	3,500	500	3,500	-	Engine room heaters
		31,704	27,939	32,000	15,359	33,000	1,000	33,000	-	
Maintenance										
06-411-370	Firefighter Equipment	4,727	12,000	2,000	11,384	11,384	9,384	2,000	(9,384)	Repair and or replacement of equipment
06-411-371	Assistant Vehicle 501	-	1,274	1,500	308	1,500	-	-	(1,500)	Combined - all apparatus
06-411-372	Chief Vehicle 505	100	596	1,500	1,002	1,500	-	-	(1,500)	Combined - all apparatus
06-411-373	Building	27,908	21,731	20,000	15,541	20,000	-	20,000	-	Up-keep, painting, fix apron, weed/mulching
06-411-374	Utility 80 Vehicle 506	304	1,418	1,500	312	1,500	-	-	(1,500)	Combined - all apparatus
06-411-375	Tower 80 Vehicle 509	6,910	7,308	5,000	5,000	5,000	-			
06-411-376	Engine 80 Vehicle 507	1,879	953	2,000	3,984	2,000	-			
06-411-377	Squad 80 Vehicle 508	3,136	5,385	4,000	4,451	4,000	-	20,500	(6,000)	Combined - all apparatus for 2022 - new account number
06-411-378	QRS Vehicle 503	756	1,453	1,500	830	1,500	-			

UPPER GWYNEDD FIRE DEPARTMENT

2022 BUDGET - FINAL

FIRE DEPARTMENT

Account #	Account Description	2019	2020	2021 Budget	2021 Jul YTD	2021 F/C	2021 F/C Vs. Bdgt	2022 Request	2022 Request Vs. F/C	Comments
06-411-379	Deputy Vehicle 502	1,218	1,249	1,500	20,686	1,500	-			
06-411-380	Trailer 80	-	17	500	70	500	-			
06-411-381	1947 Mack Vehicle 5010	-	-	-	-	-	-	-	-	
06-411-3##	Medical Supplies	-	-	-	-	-	-	2,000	2,000	PPE, AED pads, Narcan, Albuterol
06-411-330	SS 80 / OIC Vehicle 504	380	848	1,500	1,261	1,500	-	-	(1,500)	Combined - all apparatus
		47,318	54,232	42,500	64,829	51,884	9,384	44,500	(19,384)	
06-411-491	Miscellaneous	(12,133)	-	-	2,600	2,600	2,600	-	(2,600)	
06-411-540	Community Donations	-	-	-	-	-	-	-		
06-411-730	Firehouse Replacement	-	-	-	-	-	-	-	-	
06-411-760	QRS 80 Replacement	-	-	70,000	72,200	72,200	2,200	-	(72,200)	Paid by FD
TOTAL OPERATING EXPENSE		***263,490***	***283,537***	***294,000***	***210,491***	***331,624***	***37,624***	**249,000**	***(94,624)***	
FUND OPERATING SURPLUS (DEFICIT)		**266,978**	**64,372**	**(70,000)**	**(68,509)**	**(19,036)**	**50,964**	**(22,000)**	***9,036***	**2019 includes one time good news with Grant Reimbursement $155K**
Fund Balance (excluding fixed assets)		**660,025**	**724,397**	**654,397**	**655,888**	**705,361**		**683,361**		
Fund 03	Vehicle Replacement		812,710	803,817	-	-	(803,817)	-	-	Fire Tax Fund (03) - Capital Reserves

		Quoted Price	2020 Progress Pymt	2021 Balance
	Replacing Tower 80 (2001) with a Ladder	931,444	509,730	421,714
	Replacing Squad 80 (2003) with a Squad	685,083	302,980	382,103
		1,616,527	812,710	803,817
	Anticipated sale value net fees via broker	(200,000)		
	Balance	1,416,527		
	2020 Progress Pymt funded via TWP FD Fund Reserves	(812,710)		
	2021 Pymt funded via TWP FD Fund Reserves	603,817		

UPPER GWYNEDD TOWNSHIP
2022 BUDGET - FINAL

FIRE TAX FUND

					2021				2022		
Account #	**Account Description**	**2018**	**2019**	**2020**	**Budget**	**Jul YTD**	**F/C**	**F/C Vs. Bdgt**	**Request**	**Request Vs. F/C**	**Comments**
03-341-000	Interest Earned	5,644	7,439	1,135	2,150	1,065	2,150	-	2,150	-	
03-392-001	Transfer from General Fund - R/E Fire Tax (1)	226,854	231,300	230,226	224,950	-	228,765	3,815	231,700	2,935	
03-392-001	Transfer from General Fund - Surplus Revenue	-	812,710	-	-	-	-	-	-	-	2019 transfer of a portion of GF Surplus Revenue to set aside funding for Ladder & Squad progress payment
03-391-100	Sale of equipment	-	-	-	200,000	-	-	(200,000)	200,000	200,000	
TOTAL REVENUE		***232,498***	***1,051,449***	***231,361***	***427,100***	***1,065***	***230,915***	***(196,185)***	***433,850***	***202,935***	
03-411-530	Upper Gwynedd Fire Department - Operating Cost Funding	165,000	187,000	187,000	127,000	49,330	127,000	-	130,000	3,000	Based on Fire Company Request - see detail on operational revenues & expenses
03-411-192	Upper Gwynedd Fire Department - Service Recognition Program	-	-	-	60,000	38,722	60,000	-	42,000	(18,000)	New program in lieu of Stipend Program - see planning memo
03-411-###	Upper Gwynedd Fire Department - EMT Training	-	-	-	-	-	-	-	18,000	18,000	
03-411-740	Upper Gwynedd Fire Department - Capital Purchases	-	-	812,710	803,817	-	-	(803,817)	803,817	803,817	2020 progress payment on Tower & Squad replacements /// Delivery delayed to early 2022
03-411-373	Upper Gwynedd Fire Department - Maint. & Repair - Buidling	-	17,323	-	-	-	-	-	-	-	
03-411-375	Upper Gwynedd Fire Department - Maint. & Repair - Vehicles	3,230	14,108	25,598	10,000	159	5,000	(5,000)	10,000	5,000	
03-411-###	Upper Gwynedd Fire Department - Grant Writing	-	-	-	-	-	-	-	5,000	5,000	
03-411-###	North Penn Fire Department - Funding	-	-	-	-	-	-	-	15,000	15,000	General funding support
03-492-101	Transfer to General Fund	-	25,827	19,729	21,500	5,707	21,500	-	21,500	-	Gas / Fuel & Accounting Support
TOTAL EXPENSE		***168,230***	***244,258***	***1,045,037***	***1,022,317***	***93,918***	***213,500***	***(808,817)***	***1,045,317***	***831,817***	
FUND SURPLUS (DEFICIT)		**64,268**	**807,191**	**(813,676)**	**(595,217)**	**(92,853)**	**17,415**	**612,632**	**(611,467)**	**(628,882)**	
Fund Balances											
Fire Tax Fund Reserves											
Beginning Balance		981,941	1,046,209		1,853,400	1,853,400	1,853,400		1,870,815		
Surplus (Deficit) for Year		64,268	807,191		(595,217)	(92,853)	17,415		(611,467)		
	TOTAL RESERVES	1,046,209	1,853,400		1,258,183	1,760,547	1,870,815		1,259,348		

(1) 2017 R/E Tax increased to allow monies to be set aside to help fund Capital Plan requirements of Fire Company

NOR-GWYN POOL COMMISSION
ANNUAL BUDGET
FOR THE YEAR ENDING DECEMBER 31, 2022

	municipal format 2021 Approved Budget	fcst full yr 2021	*municipal format* 2022 Approved Budget
Income			
310 · Pool Fees	286,400	363,088	$ 419,000
311 · Day Pass Fees	6,600	-	-
312 · Guest Fees	35,900	34,825	37,000
320 · Rental - Party	-	-	-
321 · Long Course (GA & NPAC)	9,500	7,650	7,650
322 · Rental - other teams	-	-	-
323 · Instruction (uswim)	4,500	4,600	4,600
330 · ID cards	1,200	1,345	1,290
350 · Misc Income (h2o, look ups, diapers, etc)	1,000	1,703	500
360 · Interest & Dividends	2,000	1,139	800
365 · Unrealized Gains/Loss	-	(1,412)	-
370 Credit card fees - registration	6,000	9,028	$ 10,227
Total Cash Provided	**$ 353,100**	**$ 421,966**	**$ 480,365**
Expenditures			
Labor Expense			-
110 · Wages (GMA)	130,150	121,372	173,500
110 Admin wages (incl in above)		3,000	3,000
120 · Net Coaching	700	853	-
130 · Wages - Maintenance	16,500	10,711	15,800
192 · ER Payroll Tax Expense (7.65%)	11,145	11,394	14,478
194 · ER unemployment comp ins	300	-	300
Total Labor Expense	158,795	147,330	207,078
Operating Expenses			
200 · Office Supplies & Postage	750	1,100	1,000
215 · Recreational Equipment	1,500	651	4,184
216 · Pool & Bath House Supplies	2,400	1,100	1,382
222 · Chemical Expense	27,000	25,000	32,400
238 · Uniforms & Guard Equip (incl walkies)	4,000	4,018	5,000
242 · Covid related costs	300	280	294
310 · Professional Fees	3,800	4,745	4,982
316 · Lab Fees	750	750	788
317 · Security Clearance (wash after reimb)	-	-	-
318 · Payroll Services (paychex fee)	3,400	3,700	3,885
321 · Telephone Expense	1,400	2,142	2,249
350 · Insurance Expense	16,000	12,864	13,507
361 · Electricity Expense	8,200	8,200	8,610
366 · Water Expense	5,300	6,108	6,413
367 · Trash Removal	2,100	1,681	2,204
371 · Lawn, Fence, Trees, shade	1,400	3,000	3,310
390 · Bank Charges	150	160	168
460 · Special Events	750	500	784
491 · Miscellaneous Expenses	-	-	-
Total Operating Expense	79,200	75,999	91,160
Registration Expenses			
341 · Registration Supplies / badges	550	1,378	1,447
344· online/Website	50	50	53
345 · Registration Services	12,800	15,083	17,406
Total Registration Expense	13,400	16,511	18,905
Repair Expense			
372 · Repair & Mtce - Pool	61,500	18,000	57,050
375 · Repair & Mtce - Pool Equip (incl filter/chem)	11,700	13,716	21,500
373 · Repair & Mtce - Building	3,250	3,941	5000
374 · Repair & Mtce - Bld Equip (non pool)	4,750	2,185	18,900
Total Repair Expense	81,200	37,842	102,450
Total Cost including capital projects	332,595	277,682	419,593
Net Cash Provided	20,505	144,284	60,772