



**PUBLIC MEETING NOV 25<sup>th</sup>**  
**2020 PROPOSED BUDGET**



# Upper Gwynedd Township

## PRESS RELEASE

### 2020 PROPOSED BUDGET READING

11/25/19

In accordance with the 1<sup>st</sup> Class Township Code, I am officially reading the 2020 Proposed Budget.

I am pleased to announce the budget is balanced with revenues equaling expenditures and does not include a real estate tax or sanitary sewer utility fee increase.

It does include the necessary spending to continue providing innovative, safe, transparent and fiscally responsible services to residents and businesses in order to maintain and or improve their health, safety and welfare; as follows,

General Fund	\$13,707,680
Sanitary Sewer Fund	\$7,244,418
Sanitary Capital Fund	\$11,378,262
Liquid Fuels Fund	\$473,000

The details on the budget are available for public review and can be viewed at the Township Building or on our website.

The adoption of the budget is planned to occur at the December Public Meeting on Dec 16<sup>th</sup>.

I like to thank fellow Commissioners and Staff for their support and effort in preparing this budget.

The following provides highlights on staffing changes and capital plan:

#### Staffing

- Public Works – adding a staff position to handle increased activity in storm water inspection, maintenance and capital projects
- Parks & Recreation – adding a staff position to offset part-time support as well as handle increased activity in parks repairs and maintenance

#### General Fund Capital

- \$2,002,485 of which \$473,000 State funded and \$510,900 Capital Reserves
- Major Items are:
  - Security Upgrade for Township Complex \$73,400
  - Police patrol vehicle replacement \$39,500
  - ADA sidewalk ramps \$144,000
  - Stormwater pipe repair and maintenance \$200,000
  - Roadway recycling / overlay / micro surfacing \$817,095
  - Bridge repair and design \$250,000
  - Tennis & Basketball court repairs and resurfacing \$35,000
  - Park & Rec dump truck replacement \$108,000

### Sanitary Sewer Fund

- \$730,000 of which \$341,900 Major Maintenance Reserves
  - Plant equipment replacements \$259,000
  - Collection System line repair & replacement \$315,000
  - Vehicle replacements \$75,000

### Sanitary Capital Fund

- \$11,036,362 of which \$3,906,599 Capital Reserves and \$7,129,763 bank loan
  - \$11,036,362 completion of Upper Collection System Diversion Project

**UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET**



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**UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET**



**ORDINANCE BUDGET APPROPRIATIONS**

**GENERAL FUND**

**Revenue**

Taxes	10,133,815
Inter-Fund Transfers	1,446,400
Federal / State / County Grants & Aid	647,955
Fees	499,100
Licenses / Permits / Fines	424,170
Park & Recreation Activities	310,440
Miscellaneous Income	96,500
Interest	149,300
<b>Total Revenue</b>	<b>13,707,680</b>

**Expenses**

Police / Fire / Code Enforcement & Zoning	5,801,939
Public Works / Park & Recreation	4,630,043
Administration / Tax Collector / IT / Township Facilities	2,123,620
Debt Service / Insurance	624,859
Inter-Fund Transfers	431,300
Surplus Reserve Appropriation	95,919
<b>Total Expenses</b>	<b>13,707,680</b>

**SANITARY SEWER FUND**

**Revenue**

Residential & Commercial Rental	5,392,456
Transfer From Waste Water Capital Fund	341,900
Pretreatment Reimbursement	61,000
Penalties / Fees	45,450
Interest	85,400
Connection Fees	18,200
Miscellaneous Income	11,300
Deficit Reserve Appropriation	1,288,712
<b>Total Revenue</b>	<b>7,244,418</b>

**Expenses**

Plant & Collection System Operations	4,511,939
Depreciation	1,623,577
Inter-Fund Transfers	971,000
Debt Service / Insurance	137,901
<b>Total Expenses</b>	<b>7,244,418</b>

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



ORDINANCE BUDGET APPROPRIATIONS

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SANITARY CAPITAL FUND

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**Revenue**

Transfer From WWTP & UCS - 20 Year Capital Plan	530,000
Interest	39,600
Deficit Reserve Appropriation	10,808,662
<b>Total Revenue</b>	<b>11,378,262</b>

**Expenses**

Sewer Diversion	11,036,362
Transfer To WWTP & UCS - Major Maintenance / Capital	341,900
<b>Total Expenses</b>	<b>11,378,262</b>

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LIQUID FUELS TAX FUND

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**Revenue**

State Appropriation	470,000
Interest	3,000
<b>Total Revenue</b>	<b>473,000</b>

**Expenses**

Road Recycling & Overlay	473,000
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**UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET**



**FUND SUMMARY - EXCLUDING FIDUCIARY FUNDS**

Fund		2020 Budget			Estimated Fund Balance (1)	
		Revenue	Expenses	Surplus (Deficit)	Beginning	Ending
<b><i>Operating Funds</i></b>						
General Fund	01	13,707,680	13,611,761	95,919	10,096,826	10,192,745
WWTP & Collection System	04 & 08	5,955,706	7,244,418	(1,288,712)	37,896,517	36,607,806
		19,663,386	20,856,179	(1,192,793)	47,993,343	46,800,551
WWTP & Collection System (2)		5,955,706	5,432,740	522,966		
<b><i>Capital and Special Purpose Funds</i></b>						
<b><i>General Funds</i></b>						
Street Lighting Fund	05	-	-	-	87,423	87,423
General Fund Vehicle / Equipment Replacement Fund	30	200,000	510,900	(310,900)	1,842,669	1,531,769
<b><i>Fire Company Funds</i></b>						
Fire Tax & Capital Reserve Funds	03	239,900	1,031,210	(791,310)	1,863,081	1,071,771
<b><i>WWTP &amp; Collection System Funds</i></b>						
Upper Collection System Diversion	19	39,600	11,036,362	(10,996,762)	3,866,999	(7,129,763)
Major Maintenance Reserve	33	530,000	341,900	188,100	416,147	604,247
IDA	29	50	500	(450)	2,090	1,640
Fuel Tax Fund	35	473,000	473,000	-	675	675
		1,482,550	13,393,872	(11,911,322)	8,079,084	(3,832,238)
<b>TOTALS</b>		<b>21,145,936</b>	<b>34,250,051</b>	<b>(13,104,115)</b>	<b>56,072,428</b>	<b>42,968,313</b>

(1) All funds presented on a cash basis except for Sanitary Sewer Operating which is a proprietary fund accounted for on a full accrual (expense includes depreciation & fund balance includes fixed assets)

(2) Shown on an estimated cash basis for illustrative purposes



UPPER GWYNEDD TOWNSHIP 2020 PROPOSED BUDGET										
CAPITAL PLAN										
Funding										
Description	Carryover Projects	Total \$ Amount	Grant	Liquid Fuels	Capital Reserve Fund	Rebillable	General Fund	Sewer Diversion Project Fund	Sewer Major Maintenance Fund	Sanitary Sewer Fund
<b>GENERAL FUND (01)</b>		<b>2,002,475</b>	-	<b>473,000</b>	<b>510,900</b>	-	<b>1,018,575</b>	-	-	-
<b>IT</b>				473,000	510,900					
30 PCs - 5 yr. replacement cycle (6 pcs each year - if needed)		7,800					7,800			
Office 365 Exchange Hosting		8,640					8,640			
PC memory and hard drive upgrades		1,500					1,500			
Utility Billing Software Conversion	C/O	62,000					62,000			
Code & Zoning Administration Application (\$15k setup, \$18k ongoing,\$500 arc)		33,500					33,500			
Financial Transparency Public Interface (possibly ClearGov or Open Finance \$7.5K annual)		11,140					11,140			
<b>Facilities</b>										
Ice machine		3,000					3,000			
Garage lighting (bal of LED upgrades)		2,500					2,500			
(2) 40' containers w/ (3) 7x7 overhead doors		19,000					19,000			
Rain spout for salt bin		2,500					2,500			
FOB system for TWP Complex		53,000			53,000		-			
Panic System Replace / Upgrade		20,400			20,400		-			
<b>Police</b>										
Vehicles - Patrol Cars		39,500			39,500		-			
Radio Upgrades		16,900					16,900			
Cameras (InCar (2), Body (3))		17,000					17,000			
Fixed License Reader		5,000					5,000			
<b>Public Works</b>										
ADA ramps		144,000					144,000			
Sidewalks / storm sewers / and catch basin replacements		44,000					44,000			
Stormwater Pipes		200,000					200,000			
Recycling & Overlay		635,908		473,000			162,908			
Micro surfacing		181,187					181,187			
West Prospect Avenue over SEPTA (2020 latex modified concrete overlay)		100,000			100,000		-			
Sumneytown Pike over Wissahickon Creek (2019 inspection, 2020 design, 2021 \$950K construction & inspection --- (cost sharing grant being investigated)		150,000			150,000		-			





**UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET**

**CAPITAL PLAN**

Description	Carryover Projects	Total \$ Amount	Funding							
			Grant	Liquid Fuels	Capital Reserve Fund	Rebillable	General Fund	Sewer Diversion Project Fund	Sewer Major Maintenance Fund	Sanitary Sewer Fund
Traffic Signal Detection		20,000					20,000			
Battery backup for traffic lights		5,000					5,000			
Traffic Light Inspections		6,000					6,000			
Led lights		3,000					3,000			
Mechanic's Tools		3,000					3,000			
<b>Park &amp; Rec</b>										
Flashing Crosswalk - Parkside Place		4,000					4,000			
JC Office - outside stairs		5,000					5,000			
Parkside - Tennis Courts (repair) & Basketball Courts (resurfacing)		35,000					35,000			
Center Street Path Improvements	C/O	15,000					15,000			
Sumneytown Pike Bridge Landscaping	C/O	40,000			40,000		-			
Replace Dump Truck (2002)		108,000			108,000		-			
<b>WWTP &amp; COLLECTION SYSTEM (08)</b>		<b>730,000</b>	-	-	-	-	-	-	<b>341,900</b>	<b>388,100</b>
Capital Purchases - Building		35,000							15,000	20,000
Capital Purchases - M & E		44,000							-	44,000
Capital Purchases - Plant		259,000							96,900	162,100
Capital Purchases - Collection System		315,000							230,000	85,000
Capital Purchases - Vehicles		75,000							-	75,000
Capital Purchases - Computers		2,000							-	2,000
<b>SEWER DIVERSION PROJECT FUND</b>		<b>11,036,362</b>	-	-	-	-	-	<b>11,036,362</b>	-	-
Sewer Diversion		11,036,362						11,036,362		-

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



KEY OBJECTIVES SCORECARD

2019

Objective	How Success Measured	Grade
<b>Administration</b>		
Improve Safety Awareness and Practices	Zero lost time from preventable injuries	On track - Zero injuries to date
Improve Fire Department Accounting	Take in-house accounting of Fire Company starting Jan 2019	Done
	Integrate annual audit of Fire Department with timing of TWP	On track for 2019 audit done early 2020
Document Management System (DMS)	Continue to scan and catalogue historical permanent records with Treeno support	On track - identified ~ 10,000 large format land development / building plans - documents picked up and currently being scanned remotely
	Put in place for rest of TWP records with Staff for current records going forward starting Jan 2018 (contracts, agreements, minutes, HR, receipts & disbursements, ...)	On track - 10 of 13 desktop scanners purchased and installed - all staff trained
Finance	Go-Live with new system Jul 2019	On track - working thru implementation/conversion schedule - current go-live Nov / Dec 2019
	Start Quarterly Financial Reporting to BOC and Department Mgrs.	Postponed - delayed till new accounting software operational
HR	Maintain focus on evaluation process by including Scorecards in TWP Mgr. Monthly Staff Meetings	Done - Started May Staff Workshop

2020

Objective	How Success Measured	Status
Improve Safety Awareness and Practices	Zero lost time from preventable injuries	
Finance	Integrate annual audit of Fire Department with timing of TWP	
	Start Quarterly Financial Reporting to BOC and Department Mgrs.	
IT	Perform risk assessment and address any unacceptable weaknesses	
Administration	Investigate and recommend 3rd Party software provider to provide via Website financial and statistical information to improve transparency of finances and activities	
HR	Provide recommendation to BOC of a NonUniform Employee Retainage Plan	

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET

KEY OBJECTIVES SCORECARD



2019

Objective	How Success Measured	Status
<b>Police</b>		
Improve Safety Awareness and Practices	Zero lost time from preventable injuries	None work related
Hire a police officer by July 1 and train to be ready for Poirier's departure in December	Officer is qualified and succeeds in the Field Training Program, patrol ready by December	Done
Promote Ted Caiola to Deputy Chief by July 1 and train with oversight by Poirier	Ted should gain experience and be ready to assume all Deputy Chief duties by December	Done
Promote Ray Royds to sergeant, prepare Brinkmann to be Detective Sergeant for 1.5 years	Royds will be on patrol for 1.5 years and Brinkmann will be prepared to handle detectives	Done
Implement Body Worn Cameras	Purchase and distribute BWCs and adhere to policy, manage data, and review effectiveness	Implemented - 2020 to purchase 3 additional (brings to 8)

2020

Objective	How Success Measured	Status
Improve Safety Awareness and Practices	Zero lost time from preventable injuries	
Achieve our 5 <sup>th</sup> state re-accreditation		
Improve motorcycle training for existing certified riders and increase use of motorcycles on patrol	2020 allowance for additional training	
Staffing Plan Update	Develop with Liaison and TWP Mgr then communicate to BOC at 2021 Budget for consideration	

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



KEY OBJECTIVES SCORECARD

2019

Objective

How Success Measured

Status

**Fire Marshall**

Begin the process of moving the Fire Marshal's office towards a Full-time permanent paid position for 2020. Even with the two stipend positions, the ever increasing work load is not capable of being given the complete effort. This takes into account the fact that there is a dual role position with EMC, and each of the two current personnel have other jobs that are unpredictable in nature.

Conduct a search for a candidate using industry consensus standards for the position of Fire Marshal within the state of Pennsylvania. Confer with other local municipalities on any specific roles & responsibilities beyond the norm. Discuss local salaries and pay increases. Ensure that the best candidate for the position is chosen that will serve the Township and provide for long-term continuity.

On going with the 2020 budget process. Discussions took place with other Fire Marshal's and EMC's to determine salary. Working on establishing a township specific job description.

**Fire Marshall & Emergency Management Coordinator**

Improve the overall effectiveness of the municipality to respond & operate to a disaster. This includes being able to maintain essential operations in case of a catastrophic event.

Maintenance of Emergency Operations Plan. Training/planning for our Emergency Services for Continuity of Operations (COOP) is continuously ongoing as part of the nature of their job. A table-top exercise is in the early phases of planning for 2019.

With the exception of the table-top, all other measures were complete during calendar year 2019.

2020

Objective

How Success Measured

Status

**Fire Marshall**

Hire a Full-time Fire Marshal at salary of \$64,000 per annum. New FT position would be responsible for overseeing all fire investigations, fire & life safety inspection program, fire prevention, knox box program, and any other requirement as set forth by the job description. This would be a dual role position of Fire Marshal and Emergency Management Coordinator. Job Description to be designed based on needs of the municipality and industry consensus standards.

New FM/EM will continue to build upon the current programs in place, while staying abreast of changes and adapting the office to meet new mandated requirements as being presented by the SR6 Commission in both house of the PA Legislature. Overall goals are to increase fire safety inspections, reduce fire loss, mitigate hazards as they arise, and work with officials to ensure compliance with applicable codes and laws.

Current FM / EMC no longer available to perform duties Jun / Jul 2020

**Fire Marshall & Emergency Management Coordinator**

2020 PROPOSED BUDGET

KEY OBJECTIVES SCORECARD



2019

Objective

How Success Measured

Status

**Planning & Zoning**

Improve Safety Awareness and Practices

Zero lost time from preventable injuries

Achieved

Continue Comprehensive Plan

3 Year Project - Hold monthly meetings to keep project on track

Initially stalled / Recent staffing changes / Back on track

Document Management

Scan 50% of property file records into ScanTec / Treeno application

Software accessible as of 8/2019; Property files BRO complete (10%) and 10,000 large format scans

2020

Objective

How Success Measured

Status

Improve Safety Awareness and Practices

Zero lost time from preventable injuries

Continue Comprehensive Plan

3 Year Project - Hold monthly meetings to keep project on track

Document Management

Scan 50% of property file records into ScanTec / Treeno application / Continue to leverage 3rd Party scanning of large format records



KEY OBJECTIVES SCORECARD

2019

Objective	How Success Measured	Status
<b>Public Works</b>		
Improve Safety Awareness and Practices	Zero lost time from preventable injuries	Achieved
Improve walkway compliance with ADA Regulations	Complete planned ADA Ramp retrofits	Achieved
Improve and maintain staff skill level	Training completed by year end for employees identified	Achieved a few additional courses scheduled in Nov for MS4 and chainsaw safety
Improve storm sewer infrastructure	TV storm sewers in Villages /// Develop rough cost estimate and execution Plan for TWP or section of TWP for 2020 Budget Cycle (do we need to borrow to expedite)	Villages tv'd and repairs done on Eric Lane, Bradford and Keith. Currently Stoney Creek being tv'd. 2020 budget includes \$200K for unidentified work scope
Reduce wash outs and cave ins due to failing pipe	Replace and/or line budgeted feet of identified failed piping	Waiting on report from WWTP on Villages and Stoney Creek all apparent problems addressed

2020

Objective	How Success Measured	Status
Improve Safety Awareness and Practices	Zero lost time from preventable injuries	
Improve walkway compliance with ADA Regulations	Complete planned ADA Ramp retrofits	
Improve and maintain staff skill level	Training completed by year end for employees identified	
Improve storm sewer infrastructure	TV storm sewers in Stoney Creek then nearby subdivisions /// Develop rough cost estimate and execution Plan for this section of TWP for 2021 Budget Cycle	
	Develop high level overall 10 year plan for TWP using head knowledge and T&M	
Reduce wash outs and cave ins due to failing pipe	Replace and/or line budgeted feet of identified failed piping	
Ramp up MS4 work and training	Deploy recently purchased Street Sweeper as well as additional training for staff and document collections for MS4 reporting	

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



KEY OBJECTIVES SCORECARD

2019

Objective

How Success Measured

Status

**Park & Recreation**

Improve Safety Awareness and Practices	Zero lost time from preventable injuries	Achieved
Upgrade Center Street Entrance/Path	Pave path, add signage and benches	Pending PW bridge repair (piping) expected by year-end /// Carryover P&R scope to 2020 (path paving, signage and benches)
West Point Basketball Court Improvements	Repair court and new hoops	In the works with completion by end of Nov
Pickleball court landscape improvements	Plant birch trees around pickleball rain garden	Done
Flower bed improvements at Parkside Place Park	Additional plantings at the gazebo and Parkside entrance flower beds	Done
Increase soccer league registrations by 20%	At least 120 soccer league registrations	Improved to 110 registrations

2020

Objective

How Success Measured

Status

Improve Safety Awareness and Practices	Zero lost time from preventable injuries	
Improve park safety	Install flashing stop signs along Parkside where appropriate	
Further understand and develop a Trail Plan for Township	Trail Feasibility Study Completed (DCNR Grant submitted in 2019 - will be awarded in Nov)	
Improve Social Media Presence	Facebook, Instagram and Twitter	
Enhance Teen Programming	Establish a teen trip camp program	
Strategic Planning	Develop a long-term Park & Recreation Utilization Plan	

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



KEY OBJECTIVES SCORECARD

2019

Objective	How Success Measured	Grade
<b>WWTP &amp; Collection Systems</b>		
Improve Safety Awareness and Practices	Zero lost time from preventable injuries	No injuries.
Succession plan of 3 full time employees who are retiring.	The hiring and training of at least 2 new employees with little disruption to plant operations.	Fully staffed.
Finish the preservation of Swedesford Road manholes.	Successful spray lining and grouting of the remaining manholes on Swedesford Road.	Completed.
Placing the intermediate tank back into service for wasting and BioMag recovery.	Aeration grid lowered and additional aerators and diffusers added.	Completed and in service.
PLC conversion and integration with plant expansion.	The remaining 2 PLC's converted, programmed, and integrated with the expansion project.	Completed.

2020

Objective	How Success Measured	Status
Improve Safety Awareness and Practices	Zero lost time from preventable injuries	
Installation of algae compactor.	Installed and performing as designed.	
Improve energy efficiency at the plant by replacing halogen lights with LED.	Have 75% of the plant using LED lights.	
Lateral connection repair project on South Broad Street	Complete all connection repairs.	
New manhole installation on Swedesford Road at Britt Road for realignment of sanitary system.	Manhole installed and sanitary realigned for proper flow.	



**UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET**



**GENERAL FUND SUMMARY - REVENUE & EXPENSE BY DEPARTMENT**

	2019							2020	
	2016	2017	2018	Budget	Aug YTD	Forecast	F/C Vs. Bdgt	Request	Request Vs. F/C
<b>REVENUE</b>									
Real Estate Taxes	3,233,072	3,119,955	3,127,171	3,144,000	3,122,249	3,154,285	10,285	3,177,900	23,615
Local Enabling Taxes									
Tax - Real Estate Transfer	473,291	788,589	859,235	503,900	306,293	503,900	-	503,900	-
Tax - Local Services (LST)	824,139	804,486	858,046	862,100	677,586	903,500	41,400	890,500	(13,000)
Tax - Earned Income (EIT)	4,627,834	4,930,503	5,283,188	5,395,400	4,412,065	5,677,200	281,800	5,552,200	(125,000)
Licenses / Permits / Cable TV	482,042	408,470	377,185	365,310	189,348	375,610	10,300	376,610	1,000
Fines & Parking Tickets	43,967	50,241	42,653	47,560	18,908	47,560	-	47,560	-
Interest Earned	44,869	61,504	124,716	84,500	109,796	153,895	69,395	149,300	(4,595)
Federal / State / County Grants	819,419	203,607	140,259	212,651	68,723	218,185	5,534	92,933	(125,252)
Utility Realty Tax									
Utility Realty Tax	10,038	9,432	9,968	9,968	-	9,315	(653)	9,315	-
State Contribution Pension	332,473	357,883	369,970	373,100	-	404,519	31,419	404,519	-
Fire Relief Assn. Foreign Tax	164,680	151,613	136,452	136,452	-	150,503	14,051	150,503	-
Liquor License Fees	1,500	1,500	1,500	1,500	-	1,500	-	1,500	-
Zoning/Land Dev. Fees	25,150	27,452	21,689	25,400	19,570	25,400	-	25,400	-
Permits & Fees	370,137	521,929	407,475	429,000	484,939	577,600	148,600	472,200	(105,400)
Park & Rec Activities	319,744	336,699	265,204	294,640	167,431	306,628	11,988	310,440	3,812
Miscellaneous Income	4,345	54,695	5,450	5,000	2,425	5,000	-	5,000	-
Special Assessments	-	-	4,200	-	102,000	108,720	108,720	-	(108,720)
Sale of Property / Insurance Proceeds	20,148	14,221	29,656	11,500	21,671	29,871	18,371	11,500	(18,371)
Other	137,950	71,939	208,993	80,000	58,185	80,000	-	80,000	-
<b>TOTAL REVENUE</b>	<b>11,934,798</b>	<b>11,914,718</b>	<b>12,273,010</b>	<b>11,981,981</b>	<b>9,761,189</b>	<b>12,733,191</b>	<b>751,210</b>	<b>12,261,280</b>	<b>(471,911)</b>
<b>EXPENSES</b>									
Administration	1,522,675	1,377,242	1,217,608	1,228,245	758,545	1,176,675	(51,570)	1,454,302	277,627
Tax Collector	14,971	14,646	17,277	15,261	10,611	15,461	200	15,461	-
Information Technology	118,395	136,602	127,916	249,127	132,627	215,757	(33,370)	255,297	39,540
Township Facilities	411,101	247,996	293,391	283,074	205,942	282,435	(639)	398,560	116,125
Police	4,356,101	4,543,156	4,860,413	4,784,074	2,684,640	4,725,459	(58,615)	4,920,502	195,043
Fire & Emergency	259,553	248,783	245,434	248,187	40,751	246,488	(1,699)	327,221	80,733
Code & Zoning	361,219	586,441	445,053	570,788	301,443	508,587	(62,201)	554,216	45,629
Public Works	3,977,256	2,999,759	2,714,653	4,268,213	1,598,866	3,234,573	(1,033,640)	3,340,742	106,169
Park & Recreation Activities	229,650	253,711	198,804	218,900	131,248	246,650	27,750	251,600	4,950
Park & Recreation Administration	300,315	534,791	784,820	820,307	494,665	721,003	(99,304)	1,037,701	316,698
Debt Service	186,109	472,628	473,292	472,973	472,973	472,973	-	476,832	3,859
Property & Liability Insurance	131,736	139,441	51,546	144,513	(43,407)	95,068	(49,445)	148,027	52,959
<b>TOTAL EXPENSES</b>	<b>11,869,081</b>	<b>11,555,196</b>	<b>11,430,207</b>	<b>13,303,663</b>	<b>6,788,904</b>	<b>11,941,129</b>	<b>(1,362,534)</b>	<b>13,180,461</b>	<b>1,239,332</b>
<b>SURPLUS (DEFICIT)</b>	<b>65,717</b>	<b>359,522</b>	<b>842,803</b>	<b>(1,321,682)</b>	<b>2,972,285</b>	<b>792,061</b>	<b>2,113,743</b>	<b>(919,181)</b>	<b>(1,711,242)</b>
Transfers From Other Funds									
Transfer From UCS	223,000	224,000	216,000	120,000	80,000	120,000	-	120,000	-
Transfer From WWTP	230,000	230,000	226,000	321,000	214,000	321,000	-	321,000	-
Transfer From Fire Tax Fund	-	-	-	15,500	10,320	15,500	-	21,500	6,000
Transfer From TIP (pre 2010) / Bond Fund	-	49	-	-	-	-	-	-	-
Transfer From Liquid Fuels Tax	624,630	403,059	717,357	523,000	-	496,946	(26,054)	473,000	(23,946)
Transfer From Capital Reserve Fund	221,000	184,833	137,980	896,705	-	341,484	(555,221)	510,900	169,416
Transfers To Other Funds									
Transfer To Street Light Fund	-	-	(10,454)	-	-	-	-	-	-
Transfer To Fire Tax Fund	(184,112)	(227,543)	(226,854)	(231,300)	-	(1,044,010)	(812,710)	(231,300)	812,710
Transfer To Capital Reserve Fund	(150,000)	(600,000)	(914,000)	(200,000)	-	(900,000)	(700,000)	(200,000)	700,000
<b>SURPLUS (DEFICIT) AFTER TRANSFERS</b>	<b>1,030,235</b>	<b>573,920</b>	<b>988,832</b>	<b>123,223</b>	<b>3,276,605</b>	<b>142,981</b>	<b>19,758</b>	<b>95,919</b>	<b>(47,062)</b>
<b>INCREASE (DECREASE) GENERAL FUND RESERVES</b>	<b>1,030,235</b>	<b>573,920</b>	<b>988,832</b>	<b>123,223</b>	<b>3,276,605</b>	<b>142,981</b>	<b>19,758</b>	<b>95,919</b>	<b>(47,062)</b>
<b>ENDING FUND BALANCE (1)</b>			<b>9,953,844</b>	<b>10,077,068</b>		<b>10,096,826</b>		<b>10,192,745</b>	
Estimated Number of Months Spending in Reserves			9.5	8.8		8.7		9.0	
<b>(1) 3 to 6 months spending reserve - Minimum ... 7 to 9 months spending reserve Good ... 9 to 12 months spending reserve Outstanding</b>									

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



GENERAL FUND REVENUE DETAIL

Account #	Account Description	2016	2017	2018	2019				2020		Comments
					Budget	Aug YTD	Forecast	F/C Vs. Bdgt	Request	Request Vs. F/C	
<b>Real Estate Taxes (301)</b>											
01-301-010	Tax - Current Year Real Estate	2,883,255	2,810,293	2,829,449	2,835,000	2,818,714	2,835,000	-	2,862,000	27,000	UGT Estimated Assessment 1,685,706,250 - Homestead Exemption 4,215 parcels or 126,450,000 assessed value - Rate 1.874 mills - Discount @ 2.0% - All hearing assessments not included until final tax certification late Nov. Average tax bill for a residential property owner after homestead exemption and discount for general tax - \$290.
01-301-030	Tax - Delinquent Real Estate	98,696	13,864	16,427	10,000	20,285	20,285	10,285	16,900	(3,385)	2016 settlement stipulation with North Penn Marketplace, CVS, Willowyck, and Pennbrooke
01-301-060	Tax - Interim Real Estate	14,167	16,197	2,989	15,000	5,404	15,000	-	15,000	-	
01-301-061	Tax - Interim Fire	813	1,199	221	1,000	400	1,000	-	1,000	-	
01-301-062	Tax - Interim Fire Hydrant	230	242	44	200	80	200	-	200	-	
01-301-091	Tax - Fire Hydrant	46,659	45,566	45,653	46,300	45,527	46,300	-	46,300	-	Rate @ 0.028 mills ... Net of 2% discount ... homestead exemption does not apply
01-301-092	Tax - Fire	183,299	226,343	226,632	230,300	226,003	230,300	-	230,300	-	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 does not apply
01-301-093	Tax - Street Lighting	5,953	6,231	5,756	6,200	5,836	6,200	-	6,200	-	
<b>Local Enabling Taxes (310)</b>											
01-310-010	Tax - Real Estate Transfer	473,291	788,589	859,235	503,900	306,293	503,900	-	503,900	-	2017 Willowyck \$312,500 /// 2018 Station Square \$379,700
01-310-050	Tax - Local Services (LST)	824,139	804,486	858,046	862,100	677,586	903,500	41,400	890,500	(13,000)	3 year trend expect 4.0% increase (wage 3.5% and employment 0.5%) /// Due to receipt of WARN letter of layoffs potentially impacting employment level,
01-310-210	Tax - Earned Income (EIT)	4,627,934	4,930,503	5,283,188	5,395,400	4,412,065	5,677,200	281,800	5,552,200	(125,000)	budgeted no increase in taxes based on trend AND lowered collection expectation assuming 50% of workforce reductions impact 2020
<b>Business Licenses/Permits (320)</b>											
01-320-020	Fire Marshall Fees	1,180	-	50	1,000	-	-	(1,000)	1,000	1,000	
01-320-030	Building Alarm Permits	8,440	8,145	8,835	8,515	7,465	8,515	-	8,515	-	
01-320-080	Cable TV Franchise Licenses	468,772	395,075	364,925	351,500	178,818	362,800	11,300	362,800	-	2016 \$84,598 with Comcast contract renewal and revenue audit settlement - starting in 2018 seeing a decrease in Cable Services sold
01-320-090	Plumbing Registration Licenses	2,480	3,270	1,755	2,750	1,520	2,750	-	2,750	-	
<b>Non-Business Licenses/Permits (322)</b>											
01-322-080	Road Opening Permits	1,170	1,980	1,620	1,545	1,545	1,545	-	1,545	-	
<b>Fines &amp; Parking Tickets (331)</b>											
01-331-000	Local Fines	772	435	1,875	1,560	740	1,560	-	1,560	-	
01-331-100	County Fines	34,266	39,404	32,656	38,000	18,168	38,000	-	38,000	-	
01-331-200	Slate Fines	8,929	10,402	8,122	8,000	-	8,000	-	8,000	-	
<b>Forfeits (332)</b>											
01-332-000	AUL Non Uniform Forfeits	4,000	-	-	-	5,037	-	-	-	-	
<b>Interest Earned (341)</b>											
01-341-000	Interest Earned	45,004	65,277	126,135	84,500	105,201	149,300	64,800	149,300	-	2019 increase from higher level of reserves as well as improved interest rate
01-341-200	Unrealized Gains/Losses	(135)	(3,773)	(1,419)	-	4,595	4,595	4,595	-	(4,595)	
<b>Building Rental Income (342)</b>											
01-342-530	Cell Tower Rental	80,657	71,939	198,540	80,000	53,148	80,000	-	80,000	-	2018 included a one-time 30 year lease extension signing bonus of \$125,000
<b>F.E.M.A. Payments (351)</b>											
01-351-200	Federal Grants - Public Safety	56,108	-	-	-	-	-	-	-	-	2016 - Jan 2016 FEMA Snow Event (Jonas)

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



GENERAL FUND REVENUE DETAIL

Account #	Account Description	2016	2017	2018	2019				2020		Comments	2019	2020	
					Budget	Aug YTD	Forecast	F/C Vs. Bdg't	Request	Request Vs. F/C				
<b>State &amp; County Grants (354)</b>														
01-354-000	State & County Grants and Stormwater Partnership Funding (28.2%)	672,964	140,949	60,811	138,100	-	147,508	9,408	-	15,000	(132,508)	-	-	
												-	-	
												-	-	
												-	-	
												-	-	
01-354-003	State/Cnty Snow Plow Grant	37,152	18,561	13,231	8,334	8,380	8,334	-	-	8,334	-	-	-	
01-354-400	State Grant - Recycling	53,195	44,097	66,217	68,217	62,343	62,343	(3,874)	-	69,599	7,256	-	-	
												-	-	
												-	-	
<b>Utility Realty Tax (355)</b>														
01-355-001	Utility Realty Tax	10,038	9,432	9,968	9,968	-	9,315	(653)	-	9,315	-	-	-	
01-355-005	State Contribution Pension	332,473	357,883	369,970	373,100	-	404,519	31,419	-	404,519	-	-	-	
01-355-007	Fire Relief Assn. Foreign Tax	164,680	151,613	136,452	136,452	-	150,503	14,051	-	150,503	-	-	-	
01-355-400	Liquor License Fees	1,500	1,500	1,500	1,500	-	1,500	-	-	1,500	-	-	-	
												-	-	
<b>Local Government (358)</b>														
01-358-100	IDA Capital Grant	8,293	-	-	-	-	-	-	-	-	-	-	-	
												-	-	
<b>Zoning/Land Dev Fees (361)</b>														
01-361-030	Zoning/Land Dev Fees	15,480	16,540	10,090	15,000	10,170	15,000	-	-	15,000	-	-	-	
01-361-034	Zoning Hearing Fees	9,260	10,200	10,650	10,000	9,210	10,000	-	-	10,000	-	-	-	
01-361-050	Sale Maps & Publications	16	175	232	100	170	100	-	-	100	-	-	-	
01-361-550	Administrative Services	394	537	717	300	20	300	-	-	300	-	-	-	
												-	-	
<b>Permits &amp; Fees (362)</b>														
01-362-000	Civil Service Application Fees	2,190	-	1,140	-	-	-	-	-	-	-	-	-	
01-362-010	Special Police Services	2,736	8,887	8,919	5,000	1,003	5,000	-	-	5,000	-	-	-	
01-362-011	Police Report Sales	6,015	6,365	7,025	6,000	4,010	6,000	-	-	6,000	-	-	-	
01-362-015	Crossing Guard Services	12,834	8,204	7,776	16,000	7,888	16,000	-	-	16,000	-	-	-	
01-362-041	Building & Sign Permits	233,627	357,442	262,025	275,000	341,915	392,000	117,000	-	311,300	(80,700)	-	-	
01-362-042	Electrical Permits	20,202	24,932	19,425	20,000	32,015	37,100	17,100	-	25,500	(11,600)	-	-	
01-362-043	Plumbing/HVAC Permits	86,346	108,771	95,694	100,000	94,405	114,500	14,500	-	101,400	(13,100)	-	-	
01-362-045	Use & Occupancy Permits	4,420	4,920	3,240	5,000	2,070	5,000	-	-	5,000	-	-	-	
01-362-047	PA Construction & Bldg Permit Fees	1,967	2,408	2,231	2,000	1,633	2,000	-	-	2,000	-	-	-	
												-	-	
<b>Public Works Special Charges (363)</b>														
01-363-550	Public Works Special Charges	45,000	-	-	-	-	-	-	-	-	-	-	-	
<b>Park &amp; Rec Activities (367)</b>														
01-367-901	Adult Classes	8,891	8,517	11,801	4,500	5,279	5,279	779	-	5,300	21	-	-	
01-367-903	Multi-sport Camp	6,414	1,890	2,909	3,000	2,896	2,896	(104)	-	3,000	104	-	-	
01-367-904	Pickleball	-	-	315	6,500	7,310	7,310	810	-	8,000	690	-	-	
01-367-905	Basketball League	41,707	46,505	45,247	45,500	51,226	51,226	5,726	-	50,000	(1,226)	-	-	
01-367-906	Carnival	94,949	119,205	47,699	75,000	-	109,599	34,599	-	90,000	(19,599)	-	-	
01-367-907	Children's Classes	24,631	26,640	20,257	25,000	19,469	20,000	(5,000)	-	20,000	-	-	-	
01-367-908	Teen Classes	-	-	-	-	-	-	-	-	15,000	15,000	-	-	
01-367-910	Fall Fest	4,136	3,472	4,054	4,000	120	4,000	-	-	4,000	-	-	-	
01-367-914	Golf Outing	21,840	21,815	21,335	21,800	18,120	18,120	(3,680)	-	21,800	3,680	-	-	
01-367-917	Movies in the Park	128	134	-	-	-	-	-	-	-	-	-	-	
01-367-918	Camp Parkside	14,745	13,651	15,204	15,000	15,615	15,615	615	-	15,000	(615)	-	-	
01-367-919	Science Camp	10,387	16,094	12,571	12,000	11,979	11,979	(21)	-	12,000	21	-	-	
01-367-922	Soccer Camp (League)	6,873	9,425	6,424	8,000	6,976	6,976	(1,024)	-	8,000	1,024	-	-	
01-367-923	Soccer Clinic	2,101	762	2,504	2,200	-	750	(1,450)	-	-	(750)	-	-	

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



GENERAL FUND REVENUE DETAIL

Account #	Account Description	2016	2017	2018	2019				2020		Comments
					Budget	Aug YTD	Forecast	F/C Vs. Bdg	Request	Request Vs. F/C	
01-367-924	Summer Breeze Concert Series	-	-	-	-	-	-	-	-	-	
01-367-925	Teen Camp	-	-	-	-	-	-	-	-	-	
01-367-926	Tennis	8,003	8,944	8,538	8,000	5,340	5,500	(2,500)	6,000	500	
01-367-927	Tickets, Ski	352	340	365	400	1,118	1,118	718	1,200	82	
01-367-928	Tickets, Summer	1,803	2,285	2,423	2,500	2,460	3,100	600	3,000	(100)	
01-367-929	Rental & Commission Income	2,115	1,760	1,500	1,800	1,720	1,920	120	1,900	(20)	
01-367-931	Trips	16,580	12,946	11,613	14,000	3,315	4,000	(10,000)	5,000	1,000	
01-367-932	Golf Camps	946	1,512	323	400	-	-	(400)	-	-	
01-367-933	Tball Camps	3,241	2,611	1,099	800	-	-	(800)	-	-	
01-367-940	Concession Stand	6,382	6,530	6,120	6,240	-	6,240	-	6,240	-	
01-367-950	Community Fund Raisers	45,520	31,681	42,903	38,000	14,488	31,000	(7,000)	35,000	4,000	
<b>Miscellaneous Income (380)</b>											
01-380-500	Community Donations	-	-	-	-	1,126	-	-	-	-	
01-380-550	Police Donations	4,345	54,695	5,450	5,000	1,299	5,000	-	5,000	-	2017 \$50,000 donation
<b>Special Assessments (383)</b>											
01-383-100	Construction Assessments	-	-	-	-	-	-	-	-	-	
01-383-200	Developer Assessments	-	-	4,200	-	102,000	108,720	108,720	-	(108,720)	Outstanding \$147,000 from Genuardi Land Development Park & Rec Developer Assessments \$45,360 Pulte, \$50,400 1st Platinum, \$6,720 Corner Homes
<b>Sale of Personal Property (386)</b>											
01-386-100	Sale of Property	15,857	12,658	22,188	10,000	1,800	10,000	-	10,000	-	
<b>Privet Contributions &amp; Grants (387)</b>											
01-287-000	Private Source Donations	-	-	7,084	-	-	-	-	-	-	
<b>Other Operating Revenue (389)</b>											
01-389-100	Insurance Proceeds	1,252	-	175	-	-	-	-	-	-	
01-389-200	Miscellaneous Income	3,039	1,563	209	1,500	19,871	19,871	18,371	1,500	(18,371)	
<b>Proceeds From Sale Of Assets (391)</b>											
01-391-200	Sale of Property Right of Way	-	-	-	-	-	-	-	-	-	
<b>Transfers From Other Funds (392)</b>											
01-392-002	Transfer From Street Light	-	-	10,453	-	-	-	-	-	-	
01-392-003	Transfer From Fire Department Fund	-	-	-	15,500	10,320	15,500	-	21,500	6,000	Gasoline and Accounting Support
01-392-004	Transfer From UCS	223,000	224,000	216,000	120,000	80,000	120,000	-	120,000	-	Revised effort study in 2018
01-392-008	Transfer From WWTP	230,000	230,000	226,000	321,000	214,000	321,000	-	321,000	-	Revised effort study in 2018
01-392-017	Transfer From TIP (pre 2010) / Bond Fund	-	49	-	-	-	-	-	-	-	
											(1,839,832)
01-392-035	Transfer From Liquid Fuels Tax	624,630	403,059	717,357	523,000	-	496,946	(26,054)	473,000	(23,946)	\$473K available (\$0K carryover plus 2020 allocation ~ \$473K) 2020 \$1,842K available ::: 2020 includes Police \$39.5 (1) patrol car; Parks & Rec \$40K Sumnertown Bridge Landscaping, \$108K Dump Truck Replacement;
01-392-030	Transfer From Capital Reserve Fund	221,000	184,833	137,980	896,705	-	341,484	(555,221)	510,900	169,416	Facilities \$53K FOB Facility Upgrade, \$20.4K Panic Facility Upgrade; Public Works \$150K Sumnertown Bridge design, \$100K West Prospect Avenue over SEPTA Bridge (latex modified concrete overlay)
<b>Transfers To Other Funds (492)</b>											
01-492-003	Transfer To Fire Tax Fund	(184,112)	(227,543)	(226,854)	(231,300)	-	(1,044,010)	(812,710)	(231,300)	812,710	2019 increase for initial payment due in Jun 2020 for Fire Department Vehicle Replacements being delivered in 2021
01-492-005	Transfer To Street Light Fund	-	-	(10,454)	-	-	-	-	-	-	
01-492-030	Transfer To Capital Reserve Fund	(150,000)	(600,000)	(914,000)	(200,000)	-	(900,000)	(700,000)	(200,000)	700,000	20 Year Vehicle / Equipment Spending Plan completed in 2016 / 2017 ::: 2017 (\$400K), 2018 (\$714K), 2019 (\$700K) BOC approved to set aside unbudgeted revenue windfalls primarily from Transfer Tax and/or Earned Income Tax for future GF Capital needs
01-493-100	Bond Redemption / Defeasance	-	-	-	-	-	-	-	-	-	
01-475-200	Fiscal Agent - Issuance Fees	-	-	-	-	-	-	-	-	-	
<b>TOTALS</b>		<b>12,899,316</b>	<b>12,129,116</b>	<b>12,419,039</b>	<b>13,426,886</b>	<b>10,065,509</b>	<b>12,084,111</b>	<b>(1,342,775)</b>	<b>13,276,380</b>	<b>1,192,269</b>	

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



GENERAL FUND EXPENSE - ADMINISTRATION

Account #	Account Description	2016	2017	2018	2019			F/C Vs. Bdgt	2020		Comments
					Budget	Aug YTD	Forecast		Request	Request Vs. F/C	
01-400-110	Wages Elected Official	18,414	16,250	16,250	16,250	16,250	16,250	-	16,250	-	
01-400-140	Regular Pay	559,233	592,543	424,598	467,307	250,232	444,325	(22,982)	567,872	123,547	2017 TWP Mgr. retired /// Late 2018 TWP Mgr resigned /// May 2019 TWP Mgr filled as well as ATM in Aug /// 2020 increase full year effect
01-400-150	Group Benefits	191,208	163,800	153,579	151,800	101,200	129,890	(21,910)	162,650	32,760	Full year effect of staffing /// Net premium rate increase of 1.01% per DVHT guidance
01-400-160	Pension Contributions	28,494	28,393	33,964	35,904	15,600	33,549	(2,355)	43,467	9,918	
01-400-161	FICA - Employer Portion	33,144	35,080	27,825	29,372	15,877	27,700	(1,672)	35,351	7,651	
01-400-163	Medicare - Employer	8,317	9,231	6,636	6,869	3,713	6,500	(369)	8,267	1,767	
01-400-164	Workers Comp Insurance	1,028	1,069	856	1,000	664	1,000	-	1,000	-	
01-400-165	Tuition Reimbursement	7,621	31,561	17,155	5,000	(15,680)	(15,680)	(20,680)	10,000	25,680	2019 includes tuition reimbursement by former employee in accordance with Employee Handbook
01-400-183	Overtime Pay	-	-	253	6,429	-	3,000	(3,429)	2,300	(700)	Budget assumes 20% pay and 80% comp time off
01-400-187	Employee Recognition Awards	-	1,300	9,143	5,000	1,750	5,000	-	7,000	2,000	Supports initiative to enhance performance of employees
01-400-188	Opt Out / Opt Down	16,137	34,039	28,880	20,100	15,219	20,100	-	20,100	-	
01-400-210	Office Supplies	9,541	7,754	12,544	9,771	5,958	9,600	(171)	9,600	-	
01-400-231	Gasoline	-	-	-	2,100	49	100	(2,000)	-	(100)	
01-400-310	Professional Services	201,232	151,357	148,871	119,400	89,047	124,969	5,569	99,900	(25,069)	
											2019 2020
											- T&M Associates (Last increase 2017 @ 3%, 2020 between 4% and 7%)
											- General 89,731 85,000
											Hough Associates 4,900 4,900
											Employee Placement Services 8,778 5,000
											Interim Professional Services 21,560 -
											Triad - 5,000
01-400-311	Accounting Services	20,000	20,696	19,950	24,950	16,100	21,000	(3,950)	29,000	8,000	2020 \$8K allowance for Fire Department and UGCA audit fees
01-400-313	Engineering Services	12,920	-	-	-	224	-	-	-	-	2016 - Heinrich & Klein - Traffic Study
01-400-314	Legal Services	155,559	73,184	64,717	70,280	38,551	84,000	13,720	90,900	6,900	
											2019 2020
											Cohen Telecommunications 15,000 15,000
											Eckert - Personnel 2,500 10,000
											Hladik, Onorato & Federman, LLP (2019 includes 6.7% rate increase)
											- Meetings 23,700 23,700
											- General 10,500 10,500
											- Stormwater 18,100 18,100
											- Ordinances 5,300 5,300
											- 501c3 2,000 2,000
											- Personnel Matters 4,600 2,000
											- Litigation 2,300 2,300
											- RTK - 1,000
											- Assessment Appeals - 1,000
01-400-319	Bank Charges	3,954	4,027	3,770	4,600	-	4,600	-	4,600	-	
01-400-321	Telephone Expenses	17,496	16,644	16,884	16,500	10,093	16,500	-	16,500	-	
01-400-325	Postage Expenses	7,431	6,680	8,045	8,500	4,488	8,500	-	8,500	-	
01-400-331	Travel Expenses	45	25	8,401	9,270	1,600	3,200	(6,070)	4,800	1,600	
01-400-341	Advertising	16,701	9,873	10,187	7,000	10,758	13,000	6,000	11,000	(2,000)	2019 higher Ordinance activity than expected
01-400-342	Printing	10,593	12,626	11,745	12,000	11,588	13,000	1,000	13,000	-	
01-400-374	Maint & Repairs - Equipment	-	-	-	250	-	-	(250)	250	250	
01-400-375	Maint & Repairs - Vehicles	-	706	118	600	90	90	(510)	-	(90)	
01-400-384	Equipment Rental	9,305	10,964	11,879	9,750	6,375	10,545	795	11,295	750	
											- Canon - copy machine 8,332
											Canon - copy machine overages 1,000
											- Mail Finance - Postage / Mailer 1,963

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



GENERAL FUND EXPENSE - ADMINISTRATION

Account #	Account Description	2016	2017	2018	2019			F/C Vs. Bdgt	2020		Comments
					Budget	Aug YTD	Forecast		Request	Request Vs. F/C	
01-400-420	Dues & Subscriptions	20,564	16,192	12,842	15,250	14,677	15,325	75	15,925	600	
											2019 2020
											General Code Publications 4,200 4,200
											- PSATC 3,600 3,600
											- NPDES Annual Permit - MS4 2,500 2,500
											- Partnership TMA 1,000 1,000
											- The Reporter 700 700
											- ICMA (SZ & MW) 600 1,200
											- PML / APMM (PELRAS) 525 525
											- MCATO / MCATC 500 500
											- MONTCO - ECO DEV 500 500
											- North Penn Chamber 400 400
											- GFOA (DB) 300 300
											Montgomery County Land Trust 250 250
											MONTCO Consortium 250 250
01-400-460	Employee & Volunteer Recognition	14,285	5,716	10,464	10,500	6,939	11,200	700	13,000	1,800	2019 2020
											- Employee Wellness Events 5,000 6,000
											- Volunteer Luncheon 3,700 4,000
											- Holiday Luncheon 2,500 3,000
01-400-461	Training (separate a/c started in 2016)	739	2,617	4,213	9,000	4,219	7,112	(1,888)	32,475	25,363	2019 2020
											PSATC (BOC - 5 attendees) 2,390 7,500
											Tyler - Annual User Conference & Web Based Training - 6,975
											ICMA and APMM (TM & ATM) 3,522 5,000
											2020 Township Vision Meetings - 5,000
											PELRAS (TM,ATM,FD) - 4,500
											General Training (software, behavior, work skills) 1,200 2,000
											GFOA-PA (FD) - 1,500
01-400-491	General Expenses	33,178	(4,841)	22,448	13,000	13,174	14,500	1,500	15,000	500	TWP Wide Recycling Event new 2019
01-400-530	Consortium Storm water Costs	1,000	7,250	11,250	12,250	10,000	11,000	(1,250)	24,500	13,500	2019 2020
											Perkiomen Watershed Membership 1,000 1,000
											Wissahickon Clean Water (WQIP) 10,000 23,500
01-400-540	Community Contributions	43,169	45,933	44,997	51,300	45,668	51,300	-	94,300	43,000	2019 2020
											- North Wales Regional Library 25,000 50,000
											- Nor Gwynn Baseball 20,000 38,000
											- North Penn Senior Center 3,000 3,000
											- Montgomery County Emergency Service 2,000 2,000
											- Visiting Nurse Association 1,000 1,000
											- North Penn Goodwill 300 300
01-400-740	Capital Purchases-Mach & Equip	8,627	-	-	-	-	-	-	-	-	
01-400-760	Capital Purchases - Automobile	-	-	-	-	-	-	-	-	-	
01-400-900	EIT/LST Commissions	72,740	76,573	75,144	76,943	64,122	85,500	8,557	85,500	-	Berkheimer Associates - % of LST and EIT Collections
<b>TOTALS</b>		<b>1,522,675</b>	<b>1,377,242</b>	<b>1,217,608</b>	<b>1,228,245</b>	<b>758,545</b>	<b>1,176,675</b>	<b>(51,570)</b>	<b>1,454,302</b>	<b>277,627</b>	

**UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET**



**GENERAL FUND EXPENSE - TAX COLLECTOR**

Account #	Account Description	2016	2017	2018	2019			2020		Comments	
					Budget	Aug YTD	Forecast	F/C Vs. Bdat	Request		Request Vs. F/C
01-403-114	Regular Pay	9,757	9,722	9,757	9,721	6,131	9,721	-	9,721	-	Per Ordinance
01-403-161	FICA - Employer Portion	605	603	605	600	380	600	-	600	-	
01-403-163	Medicare - Employer Portion	141	141	141	140	88	140	-	140	-	
01-403-210	Office Supplies	99	94	106	100	-	100	-	100	-	
01-403-321	Telephone Expense	1,272	1,399	1,290	1,300	948	1,300	-	1,300	-	
01-403-325	Postage Expenses	1,401	1,478	1,675	1,700	1,849	1,900	200	1,900	-	
01-403-342	Printing Expense	1,122	1,000	1,020	1,100	1,055	1,100	-	1,100	-	
01-403-359	Insurance Bonding	-	-	1,886	-	-	-	-	-	-	2018 3 yr policy with update for current tax collections
01-403-420	Dues & Subscriptions	115	105	110	100	-	100	-	100	-	
01-403-460	Meetings/Seminars/Conferences	459	104	687	500	160	500	-	500	-	
<b>TOTALS</b>		<b>14,971</b>	<b>14,646</b>	<b>17,277</b>	<b>15,261</b>	<b>10,611</b>	<b>15,461</b>	<b>200</b>	<b>15,461</b>	<b>-</b>	

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



GENERAL FUND EXPENSE - INFORMATION TECHNOLOGY

Account #	Account Description	2016	2017	2018	2019			F/C Vs. Bdg	2020		Comments	2019	2020
					Budget	Aug YTD	Forecast		Request	Request Vs. F/C			
01-407-377-400	Computer Services - Admin	102,410	99,093	98,249	128,362	76,135	114,387	(13,975)	125,793	11,406			
											DVTS - Managed IT Services	32,955	32,955
											DVTS - Additional Services / Support	7,500	7,500
											DVTS - 2019 Level 1 Security \$20/user (training & phishing simulator); 2020 Security Upgrade \$30/user (risk assessment, dark web monitoring, external & internal vulnerability testing)	7,200	17,280
											Freedom (transition support)	4,000	2,000
											Carrigan GEO Services (GIS & Layering)	3,060	3,060
											KeyNet GPS Inc (Trimble)	2,205	2,205
											Comcast	1,919	1,919
											Capture Point (P&R-Community Pass)	3,249	4,075
											Catapult - Website Hosting	719	719
											Subtotal	62,807	71,713
											T&M GIS Consulting & Data Capture	27,000	27,000
											Document Management System - includes \$10k for offsite scanning	19,080	19,080
											Communications Initiative /// 2020 2.5K annual service of website	5,500	8,000
											New	51,580	54,080
01-407-450-400	Service Contracts - Admin	4,690	4,690	4,924	4,924	-	4,924	-	4,924	-	Freedom - Mnt contract - expect for 3 yrs after Tyler go-live		
01-407-770-400	Cap Purch - Computer - Admin	11,295	32,819	24,743	115,841	56,492	96,446	(19,395)	124,580	28,134			
											30 PCs replacement cycle on average every 5 yrs. (6 pcs each year); also PC/HD memory upgrades	9,300	9,300
											Scanners (12 desktop & 1 standalone)	11,365	-
											Office 365 Exchange Hosting	-	8,640
											2019 Financial Suite /// 2020 Utility Billing (current system 15 yrs.)	74,000	62,000
											Code & Zoning Administration Application (\$15k setup, \$18k ongoing, \$500 arc)	-	33,500
											Financial Transparency Public Interface (possibly ClearGov or Open Finance \$7.5K annual)	-	11,140
											Microsoft Office Subscription	1,781	-
<b>TOTALS</b>		<b>118,395</b>	<b>136,602</b>	<b>127,916</b>	<b>249,127</b>	<b>132,627</b>	<b>215,757</b>	<b>(33,370)</b>	<b>255,297</b>	<b>39,540</b>			



UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



GENERAL FUND EXPENSE - TOWNSHIP FACILITIES

Account #	Account Description	2016	2017	2018	2019			F/C Vs. Bdgt	2020		Comments
					Budget	Aug YTD	Forecast		Request	Request Vs. F/C	
01-409-273	Janitorial Supplies	2,507	6,009	5,886	6,000	2,605	6,000	-	6,000	-	
01-409-361	Electric	67,715	66,245	67,653	73,000	44,632	70,000	(3,000)	70,000	-	
01-409-365	Trash Removal	22,658	25,665	27,857	26,000	27,506	30,770	4,770	30,770	-	
01-409-366	Water	2,092	2,135	1,918	2,100	1,034	2,100	-	2,100	-	
01-409-367	Heating Oil	6,063	8,992	11,094	13,000	7,539	12,000	(1,000)	12,000	-	
01-409-371	Maint & Repairs - Land	31,912	44,239	-	-	-	-	-	-	-	
											complex and field maintenance (to P&R)
											tree removal open spaces (to P&R)
01-409-372	Maint & Repairs - Non-Bldgs	1,232	3,460	3,319	2,500	1,083	2,500	-	2,500	-	
01-409-373	Maint & Repairs - Buildings	56,765	55,274	56,725	62,485	54,676	59,960	(2,525)	119,900	59,940	
											2019 2020
											Elite 3 - janitorial service 28,760 28,800
											Misc Repairs & Supplies 10,000 15,000
											ServPro - Sanitize air handling vents - 2018 Admin / 2019 PW 5,400 -
											- Schneider Electric - door locking / security access - annual inspection & mnt 4,722 4,800
											- Clemens - floor mats 3,180 3,200
											- Moyer & Son - pest control 2,300 2,300
											- KJ Door Services - garage overhead doors 2,373 2,400
											- Fire Extinguishers - inspection & recharge 1,165 1,200
											- Carpet Cleaning 1,350 1,400
											TWP Admin - atrium window sun-screens, panel cleaning, painting, selective carpet replacement, insulation, sound-proofing - 60,000
											- Window Cleaning 710 800
01-409-374	Maint & Repairs - Equipment	4,167	4,711	1,568	17,500	3,660	6,177	(11,323)	13,000	6,823	2019 2020
											- Heating & AC 5,000 10,000
											- Fire Suppression System - 1,000
											Desk Phones 250 1,000
											Generator 927 1,000
01-409-450	Service Contracts	25,806	27,894	39,782	35,389	32,926	39,113	3,724	39,350	237	2019 2020
											- Postler & Jaekle (HVAC & Controls) 20,892 20,900
											- Simplex / Grinnell (Fire Alarm Test, Inspection & Battery Replacement) 9,740 9,800
											- Phone America (Desk phones) 3,513 3,600
											- Keystone Fire Protection 4,118 4,200
											- Verdin Co - TWP Centerpiece Clock 850 850
01-409-491	General Expenses	1,215	407	2,903	2,100	684	2,100	-	2,100	-	
01-409-710	Capital Purchases - Land Improvement	188,969	2,965	-	-	-	-	-	-	-	
01-409-730	Capital Purchases - Buildings	-	-	61,183	43,000	29,597	51,715	8,715	100,840	49,125	2014 - 2016 West Point Street Scapes 2019 Salt Building Cover (\$7K), Garage Lighting (balance of upgrades - \$11K) and Admin/Police Roof & Eyebrow Repairs (\$24K) - Capital Reserves /// 2020 ice machine \$3K, garage lighting (bal of LED upgrades) \$2.5k, (2) 40' containers w/ (3) 7x7 overhead doors \$15k, electric for containers \$4k, rain spout for salt bin \$2.5k, FOB system for TWP Complex \$53k (Capital Reserves), Panic System Replace / Upgrade \$20.4k (Capital Reserves)
01-409-740	Capital Purchases - M & E	-	-	13,503	-	-	-	-	-	-	
<b>TOTALS</b>		<b>411,101</b>	<b>247,996</b>	<b>293,391</b>	<b>283,074</b>	<b>205,942</b>	<b>282,435</b>	<b>(639)</b>	<b>398,560</b>	<b>116,125</b>	

**UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET**



**GENERAL FUND EXPENSE - POLICE**

Account #	Account Description	2016	2017	2018	2019			F/C Vs. Bdgt	2020		Comments
					Budget	Aug YTD	Forecast		Request	Request Vs. F/C	
01-410-140	Regular Pay	2,293,057	2,303,906	2,747,436	2,705,551	1,646,354	2,671,035	(34,516)	2,687,280	16,245	2018 new officer turnover in 2019 /// 2020 full staffing, ladder moves, less one officer leaving under DROP in Feb 2020 full year impact of 2019 hires and net premium rate increase of 1.01% per DVHT guidance
01-410-150	Group Benefits	764,844	752,850	737,138	743,600	495,736	707,200	(36,400)	709,730	2,530	
01-410-152	Post-Retirement Life Premiums	2,515	2,444	2,444	2,700	1,632	2,500	(200)	2,500	-	
01-410-160	Pension Contributions - NonUniform	6,864	6,688	10,224	10,953	6,900	10,953	-	11,361	408	
01-410-161	FICA - Employer Portion	9,767	9,467	9,332	10,811	6,290	10,811	-	11,189	378	
01-410-163	Medicare - Employer	34,292	33,998	41,827	35,013	24,578	35,013	-	39,413	4,400	
01-410-164	Workers Comp Insurance	87,931	101,474	89,030	105,703	70,464	98,103	(7,600)	110,800	12,697	2020 includes assumes a 2.5% rate increase and adjustment for salary growth
01-410-165	Tuition Reimbursement	4,981	-	2,196	5,000	3,294	3,294	(1,706)	5,000	1,706	
01-410-181	Education Benefit	300	300	-	300	-	-	(300)	600	600	
01-410-183	Overtime Pay	77,155	84,816	88,295	65,000	48,260	87,370	22,370	75,000	(12,370)	2020 Assumes full staff (no STD or LTD absences)
01-410-197	Pension Contributions - Uniform	724,632	737,046	758,957	697,043	100,000	697,043	-	718,175	21,132	MMO based on 01/01/2019 valuation ... State Funding expected at \$215,049 leaving \$503,126 funded by TWP
01-410-###	Pension - Uniform - Annuity	-	-	-	-	-	-	-	87,753	87,753	Pension annuity bridge for separated Officer per Agreement
01-410-210	Office Supplies	4,007	5,147	4,173	5,500	2,286	4,400	(1,100)	6,500	2,100	
01-410-231	Gasoline	-	-	-	32,900	16,089	24,140	(8,760)	26,000	1,860	2019 first year allocated to departments
01-410-238	Clothing & Uniforms	21,820	12,399	25,642	24,000	18,417	24,000	-	28,000	4,000	Supplier issue resolved --- includes 10% increase
01-410-241	General Operating Supplies	40,614	41,417	34,576	44,000	23,034	42,000	(2,000)	48,000	6,000	Forms, Ammo, Firearms, Fingerprinting, Batteries, /// 2020 includes portable radio
01-410-250	Police Donation Acct Spending	4,314	7,914	1,303	8,000	2,276	8,000	-	8,000	-	
01-410-251	Repairs/Maint - Vehicles	23,257	22,411	24,589	27,000	13,292	26,000	(1,000)	27,000	1,000	
01-410-262	Minor Equipment	4,000	4,581	3,701	5,500	4,039	5,000	(500)	6,500	1,500	
01-410-310	Civil / Professional Services	3,369	26,143	7,462	5,000	5,449	5,449	449	6,500	1,051	
01-410-314	Legal Services	19,348	107,110	40,174	8,000	520	520	(7,480)	83,000	82,480	2016, 2017 & 2018 increase for legal support with police contract negotiation and officer arbitration. 2020 \$75K included for Police Contract (expires end of 2020) Negotiation Support
01-410-321	Telephone /Car Phones/iPad	23,644	21,906	22,879	25,000	15,557	24,000	(1,000)	26,000	2,000	
01-410-325	Postage	2,069	1,762	1,662	3,800	1,357	2,300	(1,500)	3,000	700	
01-410-377	Computer Services	30,597	30,622	68,673	40,000	40,442	60,700	20,700	40,000	(20,700)	2020 Contract review with IPE with possible change in provider
01-410-384	Equipment Rental	6,772	6,642	6,683	7,800	4,263	7,200	(600)	7,800	600	Copy machine
01-410-420	Dues & Subscriptions	3,741	1,570	1,969	2,500	3,028	3,028	528	3,000	(28)	
01-410-455	Service Contracts	6,085	5,070	11,530	8,000	3,355	8,000	-	9,500	1,500	
01-410-460	Meetings/Seminars/Conferences	15,765	16,950	18,762	18,000	10,006	18,000	-	20,000	2,000	Training & Travel
01-410-530	Services to other Governmental	11,140	11,990	11,099	12,500	10,118	12,500	-	14,500	2,000	Towamencin Live Scan / Tact Team AND Lansdale prisoner lodging (2020 incr allowance for Live Scan)
01-410-740	Capital Purchases - M & E	91,389	98,621	12,775	26,900	30,210	30,210	3,310	38,900	8,690	2020 last year radio upgrade via MONTCO (\$16.9k) plus 2 WatchGuard in-car cameras (\$11k) plus 3 body worn cameras (\$6k) plus fixed license plate reader (\$5k)
01-410-760	Capital Purchases - Vehicles	34,357	73,694	69,657	78,000	72,690	88,690	10,690	39,500	(49,190)	2019 includes \$16k for motorcycle that was funded by donations /// 2020 1 patrol cars - Capital Reserves
01-410-770	Capital Purchases - Computer	3,475	14,218	6,225	20,000	4,704	8,000	(12,000)	20,000	12,000	2020 Contract review with IPE with possible change in provider
<b>TOTALS</b>		<b>4,356,101</b>	<b>4,543,156</b>	<b>4,860,413</b>	<b>4,784,074</b>	<b>2,684,640</b>	<b>4,725,459</b>	<b>(58,615)</b>	<b>4,920,502</b>	<b>195,043</b>	

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



GENERAL FUND EXPENSE - FIRE & EMERGENCY

Account #	Account Description	2016	2017	2018	2019			F/C Vs Bdgt	2020		Comments
					Budget	Aug YTD	Forecast		Request	Request Vs F/C	
<b>Fire Marshal</b>											
01-411-116	Stipend	14,555	9,750	21,250	21,300	15,027	21,300	-	8,700	(12,600)	2019 FM (\$16,800) and DFM (\$4,500) /// 2020 FM (new employee), Interim FM \$4,200 (3 Mo) and DFM (\$4,500)
01-411-140	Regular Pay	-	-	-	-	-	-	-	48,000	48,000	
01-411-150	Group Benefits	-	-	-	-	-	-	-	22,180	22,180	
01-411-160	Pension Contributions	-	-	-	-	-	-	-	3,600	3,600	
01-411-161	FICA - Employer Portion	-	-	-	-	-	-	-	2,977	2,977	
01-411-163	Medicare - Employer	-	-	-	-	-	-	-	696	696	
01-411-164	Workers Comp Insurance	-	-	-	-	-	-	-	1,000	1,000	
01-411-183	Overtime Pay	-	-	-	-	-	-	-	-	-	
01-411-314	Legal Services	663	-	-	1,500	-	-	(1,500)	2,500	2,500	
01-411-375	Maint & Repairs - Vehicles	2,001	2,426	3,331	1,000	-	-	(1,000)	1,000	1,000	
01-411-460	Meetings, Conferences, Seminar	971	56	2,935	5,000	650	1,650	(3,350)	7,000	5,350	
01-411-491	General Expenses	8,147	15,255	9,781	7,050	1,874	7,050	-	14,030	6,980	See detail list for 2020 - 2020 increase for uniforms / protective equipment of new employee
01-411-760	Capital Purchases - Vehicles	-	-	-	-	-	-	-	350	350	2020 DFM mileage allowance
		26,337	27,487	37,297	35,850	17,551	30,000	(5,850)	112,033	82,033	
<b>Emergency Management Coordinator</b>											
01-411-492	General Expenses	3,055	1,116	-	2,500	600	1,600	(900)	3,000	1,400	
<b>Other Fire &amp; Emergency Expenses</b>											
01-411-164	Workers Comp Insurance	25,996	28,982	31,900	33,900	22,600	24,900	(9,000)	22,200	(2,700)	Experience modifier improved for 2019
01-411-532	Fireman's Relief Fund	164,680	151,613	136,452	136,452	-	150,503	14,051	150,503	-	
01-411-372	Hydrant Maintenance	39,485	39,585	39,785	39,485	-	39,485	-	39,485	-	
<b>TOTALS</b>		<b>259,553</b>	<b>248,783</b>	<b>245,434</b>	<b>248,187</b>	<b>40,751</b>	<b>246,488</b>	<b>(1,699)</b>	<b>327,221</b>	<b>80,733</b>	

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



GENERAL FUND EXPENSE - CODES & ZONING

Account #	Account Description	2016	2017	2018	2019				2020		Comments
					Budget	Aug YTD	Forecast	F/C Vs. Bdgt	Request	Request Vs. F/C	
01-413-140	Regular Pay	20,665	40,208	41,959	62,536	35,192	59,290	(3,246)	63,930	4,640	2017 100% admin support allocation versus PYRs @ 70% /// 2019 includes 25% Assistant Township Manager /// 2019 ATM position open 2 months
01-413-150	Group Benefits	31,836	32,800	30,754	30,400	20,264	28,870	(1,530)	29,570	700	Net premium rate increase of 1.01% per DVHT guidance
01-413-160	Pension Contributions	1,510	2,011	3,149	3,282	2,032	3,282	-	4,850	1,568	
01-413-161	FICA - Employer Portion	1,873	2,494	2,603	3,923	1,680	3,923	-	4,009	86	
01-413-163	Medicare - Employer	438	583	609	917	392	917	-	938	21	
01-413-164	Workers Comp Insurance	1,028	1,069	856	1,000	664	1,000	-	1,000	-	
01-413-183	Overtime Pay	-	-	-	735	-	-	(735)	-	735	Allowance for 24 hours just in case
01-413-210	Office Supplies	1,950	3,197	3,725	3,500	1,178	3,500	-	3,500	-	UCC Code Books, Forms, Equipment
01-413-310	Professional Services - Code Inspections	77,744	69,056	68,336	75,000	42,448	84,900	9,900	84,900	-	Property Maintenance Code - offset by permit activity revenue - last rate inc in 2017 of 3.2% - 2020 asking for 6.3%
	Professional Services - E Van Rieker	72,268	83,616	84,598	75,000	64,611	97,000	22,000	120,000	23,000	2019 higher than budget due to PROVCO /// 2020 increase for Zoning Ordinance Update
	Professional Services - Comp Plan Update	-	-	-	29,785	6,557	29,785	-	23,674	(6,111)	MONTCO 3 Yr Agreement \$74,844, 2019 \$18,585, 2020 \$12,474, 2021 \$12,600 (plus \$10K yearly consultants and \$1,200 for meeting refreshments)
01-413-313	Engineering Services	10,657	2,805	1,430	5,000	135	5,000	-	5,000	-	Since 2014 an increase for pool grading / permit reviews
01-413-314	Legal Services (ZHB)	67,680	86,037	37,986	89,600	26,618	54,300	(35,300)	60,000	5,700	Year on Year fluctuations driven by Land Development legal activity (recent years Provco and Hartford) /// 2020 includes 12.5% rate increase for Wisler (\$200/hr to \$225/hr)
	Legal Services (Zoning/Planning/Code) - Onorato	22,863	14,438	12,068	16,010	9,938	16,010	-	16,010	-	
	Legal Services (Zoning/Planning/Code) - Wisler	31,582	225,057	135,691	150,000	77,575	97,575	(52,425)	110,000	12,425	
01-413-315	Stenographic Services	4,257	3,057	5,285	4,000	2,845	4,000	-	4,000	-	
01-413-316	Montco Recording Fees	260	2,286	-	2,500	-	2,500	-	2,500	-	
01-413-341	Advertising	10,822	10,772	10,777	11,000	6,402	11,000	-	11,000	-	
01-413-460	Meetings/Seminars/Conferences	309	627	110	1,500	135	635	(865)	3,500	2,865	
01-413-481	UCC Building Permit Fees (State Fee)	1,696	3,456	2,836	2,000	1,125	2,000	-	2,000	-	
01-413-491	General Expenses	181	1,272	681	1,500	452	1,500	-	1,500	-	
01-413-493	Zoning Board Expenses (Stipend)	1,600	1,600	1,600	1,600	1,200	1,600	-	1,600	-	\$400 per member
<b>TOTALS</b>		<b>361,219</b>	<b>586,441</b>	<b>445,053</b>	<b>570,788</b>	<b>301,443</b>	<b>508,587</b>	<b>(62,201)</b>	<b>554,216</b>	<b>45,629</b>	
<b>Total Expenses Net of Legal</b>		<b>239,094</b>	<b>260,909</b>	<b>259,308</b>	<b>315,178</b>	<b>187,312</b>	<b>340,702</b>	<b>25,524</b>	<b>368,206</b>	<b>27,504</b>	
01-361-030	Zoning/Land Dev Fees	15,480	16,540	10,090	15,000	10,170	15,000	-	15,000	-	
01-361-034	Zoning Hearing Fees	9,260	10,200	10,650	10,000	9,210	10,000	-	10,000	-	
01-362-041	Building & Sign Permits	233,627	357,442	262,025	275,000	341,915	392,000	117,000	311,300	(80,700)	2020 based on 4 year average with consideration to outlook for next year
01-362-042	Electrical Permits	20,202	24,932	19,425	20,000	32,015	37,100	17,100	25,500	(11,600)	
01-362-043	Plumbing/HVAC Permits	86,346	108,771	95,694	100,000	94,405	114,500	14,500	101,400	(13,100)	
01-362-045	Use & Occupancy Permits	4,420	4,920	3,240	5,000	2,070	5,000	-	5,000	-	
01-362-047	PA Construction & Bldg Permit Fees	1,967	2,408	2,231	2,000	1,633	2,000	-	2,000	-	
<b>Total Code &amp; Zoning Fees</b>		<b>371,302</b>	<b>525,213</b>	<b>403,355</b>	<b>427,000</b>	<b>491,418</b>	<b>575,600</b>	<b>148,600</b>	<b>470,200</b>	<b>(105,400)</b>	
<b>Difference between Expenses Net Legal and Fees</b>		<b>132,208</b>	<b>264,304</b>	<b>144,047</b>	<b>111,822</b>	<b>304,106</b>	<b>234,898</b>	<b>123,076</b>	<b>101,994</b>	<b>(132,904)</b>	

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



GENERAL FUND EXPENSE - PUBLIC WORKS

Account #	Account Description	2019							2020		Comments
		2016	2017	2018	Budget	Aug YTD	Forecast	F/C Vs. Bdgt	Request	Request Vs. F/C	
01-430-140	Regular Pay	732,595	721,493	618,099	656,188	405,747	652,970	(3,218)	718,410	65,440	2018 turnover with in-house position moves /// 2020 assumes full employment and one new hire for additional stormwater work scope 2020 new hire and net premium rate increase of 1.01% per DVHT guidance
01-430-150	Group Benefits	414,264	417,700	307,157	303,500	202,336	288,650	(14,850)	317,900	29,250	
01-430-160	Pension Contributions	37,926	37,513	49,314	50,862	31,812	50,621	(241)	59,500	8,879	
01-430-161	FICA - Employer Portion	49,179	47,733	41,449	45,006	27,536	45,006	-	49,168	4,162	
01-430-163	Medicare - Employer	11,501	11,163	9,691	10,526	6,439	10,526	-	11,499	973	
01-430-164	Workers Comp Insurance	42,649	49,024	33,848	40,500	27,000	40,500	-	34,500	(6,000)	
01-430-183	Overtime Pay	63,573	52,335	54,083	69,714	38,559	69,714	-	74,620	4,906	2017 & 2018 fav due to mild weather in Jan / Feb
01-430-191	Boot Allowance	1,228	1,200	709	1,325	125	1,325	-	1,450	125	\$125 per FT; \$75 per PT
01-430-210	Office Supplies	1,063	458	652	1,000	1,523	1,523	523	1,000	(523)	
01-430-231	Gasoline	55,436	68,509	63,750	20,500	20,634	25,000	4,500	25,000	-	2018 P&R allocated /// 2019 Rest of departments allocated
01-430-238	Clothing & Uniforms	1,945	1,672	2,451	3,500	979	3,000	(500)	4,500	1,500	
01-430-241	General Operating Supplies	10,140	7,204	7,585	8,500	8,448	8,500	-	8,500	-	
01-430-245	Operating Supplies Highway	24,170	19,490	38,455	45,000	24,021	41,800	(3,200)	73,000	31,200	signs (incr. for solar stop signs by Police) 25,000 paint & tape 15,000 traffic light parts 10,000 stone 10,000 duradeck mats (Inc.) 8,000 barricades & cones 5,000
01-430-246	Operating Supplies - Road Salt	66,745	59,540	86,004	75,000	57,759	75,000	-	75,000	-	
01-430-251	Vehicle Supplies	4,887	7,114	3,772	6,000	5,252	7,000	1,000	7,500	500	
01-430-261	Small Tools	1,769	1,935	2,170	3,000	1,456	2,600	(400)	3,000	400	
01-430-262	Minor Equipment	238	6,631	2,013	5,000	1,475	3,600	(1,400)	5,000	1,400	chain saw (2) 2,000 hammer drill 1,500 Misc. 1,500
01-430-310	Engineering Services - Infrastructure	7,499	8,800	36,137	69,800	74,339	80,000	10,200	85,600	5,600	Road and ADA inspections
01-430-313	Engineering Services - MS4 Projects	1,190	29,385	-	30,000	17,104	30,000	-	80,000	50,000	2020 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	5,675	5,066	4,553	6,500	3,058	5,100	(1,400)	5,500	400	
01-430-331	Travel Expenses / Gas in lieu of pumps	23	-	-	2,000	-	-	(2,000)	2,000	2,000	
01-430-341	Advertising	3,704	3,309	2,274	4,000	1,725	3,100	(900)	4,000	900	
01-430-361	Electric	33,152	31,933	33,429	45,000	21,574	34,000	(11,000)	35,000	1,000	Constellation MUA contract expires end 2020
01-430-372	Maint & Repairs - Infrastructure	52,451	32,043	55,828	44,000	35,710	44,000	-	44,000	-	Sidewalks / storm sewers / and catch basin replacements
01-430-373	Maint & Repairs - Storm Sewer Pipes	-	-	-	81,000	24,604	81,000	-	200,000	119,000	Potential material annual funding requirement - undetermined at this time until more televised and 10 Year Plan Developed with T&M
01-430-374	Maint & Repairs - Equipment	19,057	15,635	18,776	25,000	9,651	20,000	(5,000)	25,000	5,000	
01-430-375	Maint & Repairs - Vehicles	22,715	15,254	17,429	25,000	15,435	25,000	-	25,000	-	
01-430-379	Maint & Repairs - Outside Contractor	-	-	-	125,000	-	165,700	40,700	194,000	28,300	Supplement staff and ADA work scope /// 2019 ADA \$140K /// 2020 ADA \$144K
01-430-381	Maint & Repairs - Milling & Recycling (Equipment)	220,975	-	808,546	522,022	-	618,125	96,103	585,908	(32,217)	2019 variance driven by additional required base repair, road crowning and leveling course /// See 2020 road list (64,667 yards equipment milling @ \$1.70 yard) and (5,900 tons material at \$77 ton) - funded by Liquid Fuels State Funding except for \$112,908 General Fund
01-430-382	Maint & Repairs - Overlay (Materials)	498,100	406,594								

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



GENERAL FUND EXPENSE - PUBLIC WORKS

Account #	Account Description	2019							2020		Comments
		2016	2017	2018	Budget	Aug YTD	Forecast	F/C Vs. Bdat	Request	Request Vs. F/C	
01-430-382	Maint & Repairs - Asphalt Price Adjust	35,000	-	-	50,000	-	20,046	(29,954)	50,000	29,954	If needed for asphalt price inflation
01-430-383	Maint & Repairs - Micro surfacing	144,295	165,681	98,652	191,500	-	157,438	(34,062)	181,187	23,749	See road list (81,250 yards @ \$2.23)
01-430-384	Equipment Rental	49,878	46,574	43,588	43,000	11,763	43,000	-	43,000	-	
											Sweeping 18,000
											Removal of Sweeping & Asphalt 10,000
											Snow Removal 10,000
											Top soil shredder 1,000
											Dozer & Loader 4,000
01-430-420	Dues & Subscriptions	2,590	1,995	2,620	3,000	2,498	3,000	-	4,000	1,000	
01-430-460	Meetings/Seminars/Conferences	1,490	1,960	1,097	4,000	1,935	3,000	(1,000)	4,000	1,000	
01-430-491	General Expenses	5,748	5,128	6,211	6,000	3,728	6,000	-	6,000	-	
01-430-720	Capital Purchases - Infrastructure	1,075,088	516,231	69,314	1,425,670	208,592	259,859	(1,165,811)	294,000	34,141	
											Grannery / Sumneytown / Ivy Stormwater Projects (National Fish & Wildlife Foundation - NFWF - Grant \$300k plus \$71k In-House Lbr) - 2016 & 2017 Conceptual Design Engineering /// 2018 & 2019 Sweetbriar Basin Spillway & Water Quality Basin 164,874
											BMP Design & Construction (Partnership 28.2%) -
											Swedesford Road over SEPTA (2021 / 2022) -
											West Prospect Avenue over SEPTA (2020 latex modified concrete overlay - extends life of bridge) - 100,000
											Sumneytown Pike over Wissahickon Creek (2019 inspection, 2020 design, 2021 \$950K construction & inspection --- (cost sharing grant being investigated) 31,381 150,000
											49 Handcock 24,604 -
											Crest Road Stream Bank 10,000 10,000
											Traffic Signal Detection 15,000 20,000
											battery backup for traffic lights 5,000 5,000
											Traffic Light Inspections 6,000 6,000
											led lights 3,000 3,000
01-430-740	Capital Purchases - M & E	22,423	90,024	131,225	220,600	299,167	301,988	81,388	3,000	(298,988)	
											2019 2020
											New 590 SL Backhoe (w/o 1997 replacement ) - funded from Capital Reserve Fund 144,000 -
											Street Sweeper - not budgeted - BOC approved 90,000 -
											Scanner (Diagnostic for all vehicles & equipment) 7,633 -
											Aries Pathfinder Camera - Storm Sewers 57,355 -
											Mechanic's Tools 3,000 3,000
01-430-760	Capital Purchases - Vehicles	256,895	113,433	63,772	-	6,882	6,882	6,882	-	(6,882)	Truck plow - truck bought in 2018 and plow spill over into 2019
<b>TOTALS</b>		<b>3,977,256</b>	<b>2,999,759</b>	<b>2,714,653</b>	<b>4,268,213</b>	<b>1,598,866</b>	<b>3,234,573</b>	<b>(1,033,640)</b>	<b>3,340,742</b>	<b>106,169</b>	

**UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET**



**GENERAL FUND EXPENSE - PARK & RECREATION ACTIVITIES**

Account #	Account Description	2016	2017	2018	2019				2020			Comments
					Budget	Aug YTD	Forecast	F/C Vs. Bdgt	Request	Request Vs. F/C	Profit (Loss)	
01-452-901	Adult Classes	7,306	6,625	5,059	3,600	3,768	3,768	168	3,700	(68)	1,600	
01-452-902	Night Sky Campout	2,964	4,736	2,797	4,900	1,287	1,287	(3,613)	4,900	3,613	(4,900)	
01-452-903	Multi Sport Camp	3,964	1,240	1,450	1,500	1,308	1,308	(192)	1,500	192	1,500	
01-452-904	Pickleball	-	-	90	1,500	171	1,171	(329)	1,000	(171)	7,000	
01-452-905	Basketball League	34,139	36,648	38,706	39,000	41,860	41,860	2,860	42,000	140	8,000	
01-452-906	Carnival	78,907	89,631	44,951	50,000	3,248	92,182	42,182	80,000	(12,182)	10,000	
01-452-907	Children's Classes	21,033	18,271	14,726	20,000	24,128	20,000	-	15,000	(5,000)	5,000	
01-452-908	Teen Classes	-	-	-	-	-	-	-	12,000	12,000	3,000	New Program
01-452-910	Fall Fest	6,636	9,175	8,763	9,500	866	9,500	-	10,000	500	(6,000)	
01-452-914	Golf Outing	20,620	21,544	20,038	21,000	17,355	17,355	(3,645)	21,000	3,645	800	
01-452-916	Earth Day Event	1,756	3,692	3,246	3,500	2,603	2,603	(897)	3,500	897	(3,500)	
01-452-917	Movies in the Park	-	3,903	4,099	4,200	5,242	5,242	1,042	5,000	(242)	(5,000)	
01-452-918	Camp Parkside	1,571	2,655	2,389	3,000	2,880	2,880	(120)	3,000	120	12,000	
01-452-919	Science Camp	9,343	16,586	12,953	12,000	-	10,000	(2,000)	10,000	-	2,000	
01-452-921	Parksci 25th Anniversary Celebration	-	-	-	-	-	-	-	5,000	5,000	(5,000)	One Time Event
01-452-922	Soccer Camp (League)	3,989	4,488	5,396	5,500	3,237	3,237	(2,263)	5,500	2,263	2,500	
01-452-923	Soccer Clinic	1,272	-	-	900	-	-	(900)	-	-	-	
01-452-924	Summer Breeze Concert Series	7,786	8,087	7,800	8,500	5,400	8,400	(100)	9,000	600	(9,000)	
01-452-926	Tennis	5,187	7,630	6,950	7,600	3,050	5,000	(2,600)	5,500	500	500	
01-452-927	Tickets, Ski	411	340	638	700	1,088	1,088	388	1,000	(88)	200	
01-452-928	Tickets, Summer	1,732	2,244	1,930	2,300	1,569	1,569	(731)	2,300	731	700	
01-452-931	Trips	14,464	11,260	8,157	12,000	10,074	11,000	(1,000)	3,500	(7,500)	1,500	
01-452-932	Golf Camps	1,465	860	183	500	-	-	(500)	-	-	-	
01-452-933	Tball Camps	1,990	1,698	-	-	-	-	-	-	-	-	
01-452-940	Concession Stand	3,115	-	-	-	-	-	-	-	-	6,240	
01-452-941	Winter Event	-	-	6,294	4,000	910	4,000	-	4,000	-	(4,000)	
01-452-950	Community Fund Raisers	-	2,398	2,189	3,200	1,204	3,200	-	3,200	-	31,800	Includes Coach Bag Bingo
<b>Direct Activities Expense Excluding Labor</b>		<b>229,650</b>	<b>253,711</b>	<b>198,804</b>	<b>218,900</b>	<b>131,248</b>	<b>246,650</b>	<b>27,750</b>	<b>251,600</b>	<b>4,950</b>		
In-House & Outsourced Labor (Coordinators, Monitors, Supervisor, Instructors)					99,610		77,164		74,419			
Direct Activities Expense					318,510		323,814		326,019			
Direct Activities Revenue					294,640		306,628		310,440			
<b>TOTAL DIRECT ACTIVITIES SURPLUS (SHORTFALL)</b>					<b>(23,870)</b>		<b>(17,186)</b>		<b>(15,579)</b>			
<b>Park &amp; Recreation Expense for Other Services (1)</b>					<b>720,697</b>		<b>643,839</b>		<b>963,282</b>	<b>7.3%</b>		<b>Percent of General Fund Spending</b>
<b>(1) Other Services includes Parks Maintenance, Open Space Maintenance, Facility Maintenance</b>												



**UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET**

**GENERAL FUND EXPENSE - PARK & RECREATION ADMINISTRATION**

Account #	Account Description	2016	2017	2018	2019			F/C Vs. Bdgt	2020		Comments
					Budget	Aug YTD	Forecast		Request	Request Vs. F/C	
01-454-140	Regular Pay	111,426	124,200	337,853	344,253	233,505	336,859	(7,394)	362,110	25,251	2018 consolidated P&R staff /// 2019 Director position open 3 months /// 2020 assumes full staffing AND PT Coordinator to FT in Jun AND adding an Intern position AND adding FT Laborer position with reduction in summer/fall/winter PT support
01-454-150	Group Benefits	31,836	32,800	122,824	121,400	80,936	115,460	(5,940)	162,650	47,190	2020 new hires and net premium rate increase of 1.01% per DVHT guidance
01-454-160	Pension Contributions	4,865	4,817	22,337	23,200	13,186	22,469	(731)	23,473	1,004	
01-454-161	FICA - Employer Portion	7,157	7,944	21,765	21,876	16,139	21,876	-	23,088	1,212	
01-454-163	Medicare - Employer	1,674	1,858	5,093	5,116	3,774	5,116	-	5,400	284	
01-454-164	Workers Comp Insurance	1,029	1,069	11,010	13,200	8,800	13,200	-	13,200	-	
01-454-183	Overtime Pay	180	-	9,569	8,591	5,578	8,591	-	10,270	1,679	
01-454-188	Opt Out / Opt Down	3,600	3,600	3,600	3,600	-	1,500	(2,100)	-	(1,500)	
01-454-210	Office Supplies	341	782	989	800	885	1,100	300	800	(300)	
01-454-231	Gasoline	-	-	5,778	7,600	4,122	6,600	(1,000)	7,000	400	
01-454-241	General Operating Supplies	5,188	6,835	5,359	6,500	5,388	7,500	1,000	7,500	-	Background checks, CPR trainings, staff shirts, 1st aid supplies, boots, safety equipment
01-454-251	Vehicle Supplies	-	-	4,061	3,000	-	-	(3,000)	-	-	Discontinuing account - Included in vehicle maintenance
01-454-261	Small Tools	275	50	242	400	512	512	112	-	(512)	Discontinuing account - Included in minor equipment
01-454-262	Minor Equipment	643	1,040	2,458	3,000	-	3,000	-	3,000	-	trimmer, blowers, edger
01-454-310	Professional Services	16,654	40,680	-	10,000	5,255	5,255	(4,745)	53,000	47,745	2019 DCNR Grant Filing /// 2020 Trail Feasibility Studies (Liberty Bell \$15K & PECO Power Line \$30K), & Memorial Concept Plan \$8K
01-454-321	Telephone Expense	-	2,690	3,410	2,900	2,408	2,900	-	4,340	1,440	2020 switch to iPhones
01-454-325	Postage Expenses	1,169	8	-	-	-	-	-	-	-	
01-454-341	Advertising	10,327	8,040	10,597	8,300	2,765	3,500	(4,800)	4,000	500	Program advertising is now being charged to Program line item
01-454-342	Printing Expense	10,455	12,400	11,504	11,500	11,588	11,588	88	12,000	412	Newsletter
01-454-371	Maint & Repairs - Land	8,039	13,405	47,789	45,000	46,123	56,123	11,123	55,000	(1,123)	complex maintenance (\$5k reduced with FT) 15,000 tree removal (double with ash trees) 30,000 playground material 6,000 eagle scout projects 2,000 playground sand 2,000
01-454-372	Maint & Repairs - Non Bldg.	20,165	21,424	29,420	30,000	7,831	26,000	(4,000)	30,000	4,000	
01-454-373	Maint & Repairs - Buildings	12,523	14,607	5,853	8,000	6,027	8,000	-	8,000	-	Concession Stand Maintenance 6,000 Community Building 1,000 Marquee 1,000
01-454-374	Maint & Repairs - Equipment	1,106	361	10,272	12,500	3,966	5,000	(7,500)	5,000	-	
01-454-375	Maint & Repairs - Vehicles	-	-	4,403	5,000	752	250	(4,750)	5,000	4,750	
01-454-379	Maint & Repairs - Basins & Lights	-	-	8,372	10,000	6,220	7,820	(2,180)	10,000	2,180	
01-454-381	Land Lease (Nor-Gwyn Field)	615	633	652	650	20	650	-	650	-	
01-454-384	Equipment Rental	8,331	10,283	12,038	10,000	9,148	10,000	-	10,000	-	playground safety surface installation 6,000 porta potty rental 4,000
01-454-420	Dues & Subscriptions	558	618	439	1,220	945	1,220	-	1,220	-	NPRA (2) 300 Survey Monkey 360





UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET

GENERAL FUND EXPENSE - PARK & RECREATION ADMINISTRATION

Account #	Account Description	2016	2017	2018	2019			F/C Vs. Bdgt	2020		Comments
					Budget	Aug YTD	Forecast		Request	Request Vs. F/C	
01-454-460	Meetings/Seminars/Conferences	4,938	5,499	5,382	5,900	5,064	5,064	(836)	6,000	936	PRPS (2) 360 undefined 200
01-454-491	General Expenses	200	628	420	5,800	5,401	5,800	-	8,000	2,200	Sarah - NRPA, PRPS 2,750 Angelina - NRPA, PRPS 2,750 General 500 NVAL Ticket Program (new 2019) /// 2019 cost per UGT resident usage \$12.57 ( \$5,317 / 423 UGT uses) /// 2020 includes 11 new offerings
01-454-720	Capital Purchases (1)	36,521	218,520	81,331	91,000	8,327	28,049	(62,951)	207,000	178,951	
01-454-770	Capital Purchases - IT	500	-	-	-	-	-	-	-	-	
<b>TOTALS</b>		<b>300,315</b>	<b>534,791</b>	<b>784,820</b>	<b>820,307</b>	<b>494,655</b>	<b>721,003</b>	<b>(99,304)</b>	<b>1,037,701</b>	<b>316,698</b>	
	Oversized Adirondack Chair				2,000	746	746	(1,255)	-	(746)	
	Flashing Crosswalk - Parkside Place				4,000	3,113	4,000	-	4,000	-	
	JC Office				6,000	4,469	4,469	(1,531)	5,000	531	2020 stair repairs
	West Point Basketball Court Repair				24,000	-	18,835	(5,165)	-	(18,835)	Capital Reserves
	Center Street Path Improvements				15,000	-	-	(15,000)	15,000	15,000	Carryover to 2020
	Sumneytown Pike Bridge Landscaping				40,000	-	-	(40,000)	40,000	40,000	Carryover /// Mnt Safety Concern - Capital Reserves
	Parkside Tennis Courts - crack repair				-	-	-	-	5,000	5,000	
	Parkside Basketball Courts - crack repair and resurfacing				-	-	-	-	30,000	30,000	
	Replacing Dump Truck (2002)				-	-	-	-	108,000	108,000	See memo - Capital Reserves
					-	-	-	-	-	-	
					<b>91,000</b>	<b>8,327</b>	<b>28,049</b>	<b>(62,951)</b>	<b>207,000</b>	<b>178,951</b>	

**UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET**



**GENERAL FUND EXPENSE - DEBT SERVICE**

Account #	Account Description	2016	2017	2018	2019			2020		Comments	
					Budget	Aug YTD	Forecast	F/C Vs. Bdgt	Request		Request Vs. F/C
01-471-100	2010 G.O. Bond / 2016 Bank Note Principal (1)	99,000	376,000	385,000	394,000	394,000	394,000	-	407,000	13,000	Term 2026
01-471-310	Debt Service DelVal Loan Principal	-	-	-	-	-	-	-	-	-	DVRFA Loan paid off in 2011
01-472-100	2010 G.O. Bond / 2016 Bank Note Interest (1)	87,109	96,628	88,292	78,973	78,973	78,973	-	69,832	(9,141)	Term 2026 (~ 2.3%)
01-472-310	Debt Service DelVal Loan Int	-	-	-	-	-	-	-	-	-	DVRFA Loan paid off in 2011
<b>TOTALS</b>		<b>186,109</b>	<b>472,628</b>	<b>473,292</b>	<b>472,973</b>	<b>472,973</b>	<b>472,973</b>	<b>-</b>	<b>476,832</b>	<b>3,859</b>	

(1) Refinanced \$4,264,000 Sep 2015 /// Principal Balance at 12/31/2020 will be \$2,603,000 (well below our Nonelectoral Debt Limit of \$25,206,372 as of Sep 2015 - last Debt Issue)

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



GENERAL FUND EXPENSE - INSURANCE & BENEFITS

Account #	Account Description	2016	2017	2018	2019			F/C Vs. Bdgt	2020		Comments
					Budget	Aug YTD	Forecast		Request	Request Vs. F/C	
01-486-351	Insurance Property & Liability	18,430	18,200	20,200	19,600	13,064	21,900	2,300	22,700	800	
01-486-352	Insurance - Public Officials	24,100	23,900	23,800	25,400	16,928	23,900	(1,500)	24,400	500	
01-486-353	Insurance - Fiduciary Bonds	8,000	9,000	7,700	8,300	5,528	8,700	400	8,900	200	
01-486-354	Insurance - Workers Comp	159,661	182,687	167,500	195,303	130,200	157,703	(37,600)	149,700	(8,003)	Experience ratio showing improvement since 2017 ... currently 0.784 (outstanding)
01-486-355	Insurance - Auto	27,000	30,600	32,100	33,000	22,000	36,000	3,000	37,900	1,900	
01-486-356	Insurance Police Professional	16,200	17,600	19,000	19,500	13,000	20,100	600	20,700	600	
01-486-357	Insurance - Municipal Police Liability	21,300	21,300	21,300	22,800	15,200	21,300	(1,500)	21,600	300	
01-486-358	Insurance - Umbrella	13,800	14,600	15,100	15,800	10,528	15,200	(600)	15,500	300	
	Insurance - Abuse & Molestation	-	-	-	-	-	-	-	3,000	3,000	
	Insurance - Cyber Liability	-	-	-	-	-	-	-	5,000	5,000	Investigate if prudent coverage for TWP
<b>Subtotal Insurance</b>		<b>288,491</b>	<b>317,887</b>	<b>306,700</b>	<b>339,703</b>	<b>226,448</b>	<b>304,803</b>	<b>(34,900)</b>	<b>309,400</b>	<b>4,597</b>	Initial 2020 assumes 2.5% --- DVIT transition evaluated in 2020
01-486-359	Insurance - Claims & Reimb	(15,492)	(20,761)	(93,408)	(15,000)	(67,145)	(67,145)	(52,145)	(49,300)	17,845	
01-487-152	Dental Insurance Premiums	121,892	120,162	116,182	121,800	76,799	115,700	(6,100)	122,400	6,700	2020 full year staffing with following headcount changes 1 less Officer (DROP-Feb), 1 new hire Fire Marshall (Apr), 1 new hire P&R Coordinator (Jun), 1 new hire P&R Laborer (Jan), 1 new hire PW (Apr) - 1.01% inflation (DVHT guidance)
01-487-153	Disability Insurance Premiums	77,691	77,059	76,628	80,800	49,744	75,000	(5,800)	80,420	5,420	
01-487-156	Medical Insurance Benefits	1,572,476	1,549,487	1,514,109	1,520,539	940,607	1,420,300	(100,239)	1,535,900	115,600	2020 full year staffing with following headcount changes 1 less Officer (DROP-Feb), 1 new hire Fire Marshall (Apr), 1 new hire P&R Coordinator (Jun), 1 new hire P&R Laborer (Jan), 1 new hire PW (Apr) - 1.01% inflation (DVHT guidance)
01-487-158	Life Insurance Premiums	12,620	12,563	12,802	22,000	20,772	19,900	(2,100)	20,827	927	2019 included an increase of life insurance from \$75K to \$125K
<b>Subtotal Health Insurance</b>		<b>1,784,679</b>	<b>1,759,271</b>	<b>1,719,721</b>	<b>1,745,139</b>	<b>1,087,922</b>	<b>1,630,900</b>	<b>(114,239)</b>	<b>1,759,547</b>	<b>128,647</b>	
01-487-162	Unemployment Compensation	12,394	12,680	55	-	-	-	-	-	-	
01-487-163	Non Uniform Twp Contribution	119,266	121,320	176,935	197,909	117,600	194,374	(3,535)	215,973	21,599	2018 increased in TWP contribution from 5% to amount received from State of 7.5%
01-487-164	Police Pension Twp Contrib.	724,632	737,046	758,957	697,043	100,000	697,043	-	718,175	21,132	Actuarial valuation every 2 years - next 1/1/2021 GASB 75 - Actuarial valuation every 2 versus 3 years - 2020 higher with increased benefit level put in place with last contract
01-487-165	Police Pension VEBA Twp Contrib.	-	5,000	-	4,113	-	4,113	-	31,627	27,514	Every other year valuations with annual disclosure reports
01-487-168	Pension Plan Fees	-	2,400	-	5,000	-	5,000	-	-	(5,000)	
01-487-310	Profess Services-Non Uniformed	6,000	6,000	6,000	6,000	3,000	6,000	-	6,000	-	
<b>Subtotal Pension Benefits</b>		<b>862,292</b>	<b>884,446</b>	<b>941,947</b>	<b>910,065</b>	<b>220,600</b>	<b>906,530</b>	<b>(3,535)</b>	<b>971,775</b>	<b>65,245</b>	
<b>Subtotal Before Allocations</b>		<b>2,919,970</b>	<b>2,940,843</b>	<b>2,874,960</b>	<b>2,979,907</b>	<b>1,467,825</b>	<b>2,775,088</b>	<b>(204,819)</b>	<b>2,991,422</b>	<b>216,334</b>	
01-487-950	Health Insurance Allocation	(1,784,676)	(1,760,349)	(1,720,022)	(1,745,139)	(1,163,432)	(1,630,900)	114,239	(1,759,547)	(128,647)	Dental, Disability, Medical and Life
01-487-960	Non-Uniform Pension Allocation	(119,266)	(121,320)	(176,935)	(197,909)	(117,600)	(194,374)	3,535	(215,973)	(21,599)	
01-487-970	Workers Comp Allocation	(159,661)	(182,687)	(167,500)	(195,303)	(130,200)	(157,703)	37,600	(149,700)	8,003	
01-487-980	Uniform Pension Allocation	(724,632)	(737,046)	(758,957)	(697,043)	(100,000)	(697,043)	-	(718,175)	(21,132)	
<b>TOTALS</b>		<b>131,736</b>	<b>139,441</b>	<b>51,546</b>	<b>144,513</b>	<b>(43,407)</b>	<b>95,068</b>	<b>(49,445)</b>	<b>148,027</b>	<b>52,959</b>	

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



WWTP

Account #	Account Description	2016	2017	2018	2019				2020		Comments
					Budget	Aug YTD	Forecast	F/C Vs. Bdgt	Request	Request Vs. F/C	
08-341-000	Interest Earnings	22,775	25,074	36,672	29,500	54,031	74,300	44,800	75,000	700	
08-341-200	Unrealized Gains/Losses	(1,053)	(1,992)	(2,457)	-	2,503	2,503	2,503	-	(2,503)	
08-364-011	Connection Fees	-	8,296	1,400	18,200	3,500	9,800	(8,400)	11,550	1,750	2019 #28 Cottage / Finley / Fox Lane :: 2020 #30 Newbury II and #3 Enclave
08-364-012	Residential Rentals	1,127,283	1,178,393	1,242,384	1,263,219	1,235,946	1,235,946	(27,273)	1,236,000	54	2017 Rate increase from \$370 / EDU to \$407 / EDU (10%)
08-364-013	Residential - North Wales	394,326	401,867	524,701	445,130	346,068	447,500	2,370	448,000	500	Any excess over \$405,900 is surcharge billings
08-364-036	Certification Fees	5,340	5,750	5,335	5,150	3,820	5,150	-	5,150	-	
08-364-121	Commercial Rentals	2,005,482	2,183,463	2,199,336	2,206,030	1,684,933	2,206,030	-	2,207,000	970	2016 Merck volume down
08-364-132	Penalties/Late Fees/Interest	18,259	16,933	21,371	21,800	11,295	21,800	-	21,800	-	79% pay @ discount, 13% @ face, 8% penalty
08-364-139	Accrued Billings	(9,081)	100,103	(1,340)	-	-	-	-	-	-	
08-364-550	Capital Reimbursement - Grant	-	-	-	100,000	-	100,000	-	-	(100,000)	DCED Small Water & Sewer Programs (PLC)
08-364-560	MIPP Reimbursement	21,650	26,886	52,729	61,000	52,728	61,000	-	61,000	-	Recovery of expense and labor
08-380-000	Miscellaneous Income	12,713	9,102	10,575	6,960	12,448	12,448	5,488	11,300	(1,148)	
08-386-100	Sale of Property	88	119	110	-	-	-	-	-	-	
08-392-033	Transfer From Sewer Capital Fund	-	-	164,155	336,300	-	408,600	72,300	181,900	(226,700)	Varies based on capital activity
<b>TOTAL REVENUE</b>		<b>3,597,782</b>	<b>3,953,994</b>	<b>4,254,971</b>	<b>4,493,289</b>	<b>3,407,272</b>	<b>4,585,077</b>	<b>91,788</b>	<b>4,258,700</b>	<b>(326,377)</b>	
08-429-140	Regular Pay	779,712	804,663	899,118	989,729	595,850	922,860	(66,869)	870,135	(52,725)	2018 & 2019 staffing turnover /// 2020 full staffing (1 less)
08-429-150	Group Benefits	350,688	360,400	368,569	394,600	262,960	360,820	(33,780)	354,870	(5,950)	Net premium rate increase of 1.01% per DVHT guidance
08-429-160	Pension Contributions	39,605	41,898	67,214	76,852	45,150	73,500	(3,352)	69,722	(3,778)	
08-429-161	FICA - Employer Portion	50,298	52,136	59,413	64,872	39,185	61,000	(3,872)	57,637	(3,363)	
08-429-163	Medicare - Employer	11,764	12,193	13,894	15,172	9,164	14,000	(1,172)	13,480	(520)	
08-429-164	Workers Comp Insurance	46,300	56,012	62,000	63,497	42,328	63,497	-	65,100	1,603	2020 includes assumes a 2.5% increase
08-429-183	Overtime Pay	30,566	35,228	58,206	56,600	35,264	56,600	-	59,490	2,890	May see a temporary increase when Diversion goes live
08-429-191	Boot Allowance	919	1,180	745	1,700	994	1,700	-	1,500	(200)	\$125 per FT; \$75 per PT
08-429-210	Office Supplies	2,459	2,047	3,471	4,000	2,585	4,000	-	4,000	-	
08-429-220	Chemical Supplies	143,450	135,336	122,247	158,000	70,449	149,700	(8,300)	166,000	16,300	PAC Magnetite 30,000 Soda Ash 25,000 Polymer 20,000 Hypochlorite 20,000 Bdgt Risk - If WIP OnStream Dec \$3,500 Bisulfate 1,000
08-429-225	Laboratory Supplies	16,809	15,223	15,705	15,000	14,264	21,400	6,400	17,500	(3,900)	2016 inc for total phos limit
08-429-231	Gasoline	-	-	-	10,800	5,305	7,960	(2,840)	8,500	540	Direct allocation of gas usage in 2019 with pump upgrades
08-429-238	Clothing & Uniforms	1,895	1,894	3,431	3,000	1,389	3,000	-	5,000	2,000	2020 one time increase for outfitting recent new hires
08-429-310	Professional & Lab Services	67,799	58,772	81,501	80,000	54,451	80,000	-	82,400	2,400	
08-429-311	Accounting Services	13,350	14,504	14,000	14,000	14,000	14,000	-	14,000	-	
08-429-312	MIPP Expense	14,419	21,317	47,159	51,000	17,968	51,000	-	51,000	-	Offset in revenue
08-429-313	Engineering Services	127,072	67,658	40,302	50,000	30,309	45,470	(4,530)	51,150	5,680	See planning memo (\$114,500 ... budgeted last 3 yr. avg)
08-429-314	Legal Services	11,047	15,088	3,582	15,000	608	5,608	(9,392)	15,000	9,392	
08-429-316	Professional Services - Sampling / Testing	21,236	18,006	45,995	20,000	4,330	20,000	-	20,000	-	2018 increase due to 5yr permit renewal (2023)
08-429-319	Bank Charges	7,555	7,622	2,708	2,750	3,457	2,750	-	2,750	-	
08-429-321	Telephone Expenses	17,522	18,330	18,495	18,000	14,448	20,290	2,290	20,290	-	
08-429-325	Postage Expenses	5,055	1,559	6,131	5,000	291	5,000	-	5,000	-	

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



WWTP

Account #	Account Description	2016	2017	2018	2019				2020		Comments
					Budget	Aug YTD	Forecast	F/C Vs. Bdg	Request	Request Vs. F/C	
08-429-326	Underground Location Services	1,242	790	1,186	1,500	793	1,500	-	1,500	-	
08-429-331	Travel Expenses	20	-	264	300	122	300	-	300	-	
08-429-341	Advertising	2,477	3,426	6,045	5,000	472	5,000	-	5,000	-	
08-429-361	Electric	219,966	192,211	208,088	240,000	154,384	231,580	(8,420)	240,000	8,420	Dependent on precipitation levels --- Bdgt Risk if WIP Onstream Dec \$5K
08-429-365	Trash Removal	9,938	9,815	10,277	12,000	7,637	12,000	-	12,000	-	
08-429-366	Utilities - Water	1,194	1,298	990	1,500	314	1,500	-	1,500	-	
08-429-367	Heating Oil	15,760	21,326	26,388	30,000	15,400	30,000	-	30,000	-	
08-429-370	Maint & Repairs - Pump Stations	10,681	2,614	12,813	20,000	10,916	16,380	(3,620)	20,000	3,620	New account for pump station repairs (#7)
08-429-371	Maint & Repairs - BioMag	42,332	4,866	14,426	30,000	10,355	30,000	-	30,000	-	
08-429-373	Maint & Repairs - Buildings	3,049	3,608	2,611	14,000	10,671	14,000	-	14,000	-	2019 Inc with contracting out Lawn Service
08-429-374	Maint & Repairs - Equipment	90,361	99,760	115,004	100,000	58,793	100,000	-	100,000	-	
08-429-375	Maint & Repairs - Veh	4,655	5,675	3,118	7,500	2,556	6,000	(1,500)	7,500	1,500	
08-429-376	Maint & Repairs - Instrumentation Maintenance	38,193	41,253	48,324	76,300	48,919	76,300	-	84,400	8,100	See planning memo
08-429-377	Maint & Repairs - Line & Jet Truck	14,367	22,935	25,436	19,000	7,102	19,000	-	26,000	7,000	See planning memo
08-429-378	Maint & Repairs - UV System	30,329	14,971	31,644	30,000	16,326	30,000	-	35,000	5,000	
08-429-37#	Maint & Repairs - Valves & Check Valves	-	-	-	-	-	-	-	20,000	20,000	New account
08-429-37#	Maint & Repairs - Chemical Feed System	-	-	-	-	-	-	-	10,000	10,000	New account
08-429-###	Tools	-	-	-	-	-	-	-	10,000	10,000	New account
08-429-###	Safety Supplies	-	-	-	-	-	-	-	5,000	5,000	New account
08-429-384	Equipment Rental	295	1,015	1,711	1,500	977	1,500	-	1,500	-	Copy equipment
08-429-420	Dues & Subscriptions	6,505	2,458	3,246	5,000	3,957	5,000	-	5,000	-	
08-429-455	Bulk Liquid Waste Hauling (Sludge)	345,335	352,483	323,760	360,000	180,919	340,150	(19,850)	360,000	19,850	Out for bid in Apr 2019 (2yr) --- Bdgt Risk If WIP Onstream Dec \$7.5K
08-429-456	Non-Township Treatment	8,718	11,808	6,767	10,000	6,576	10,000	-	10,000	-	Lower Gwynedd
08-429-458	GIS System Expense	-	5,319	-	-	-	-	-	-	-	
08-429-460	Meetings/Seminars/Conferences	7,230	3,533	6,722	7,000	5,836	7,000	-	17,000	10,000	2020 Wastewater Operator Certification OnSite Course \$10K
08-429-491	General Expenses	2,167	6,250	3,289	3,000	1,901	3,000	-	3,000	-	
08-429-530	Consortium Waste / Storm Water	-	-	11,250	11,250	10,000	11,250	-	23,500	12,250	TMDL Consortium (WQIP)
08-429-720	Capital Purchases - Collection System	245,232	198,256	228,214	181,444	57,105	181,444	-	155,000	(26,444)	CIPP, Laterals, Main Lining, Manholes, Root Control --- 2019 incl \$25k engineering --- see planning memo
	Capitalizations	(65,115)	(31,241)	-	(40,100)	-	(40,100)	-	(85,000)	(44,900)	
08-429-730	Capital Purchases - Building	14,606	7,278	1,907	15,000	10,657	15,000	-	35,000	20,000	2020 Admin new roof \$20K
	Capitalizations	(10,057)	-	-	-	-	-	-	(20,000)	(20,000)	
08-429-740	Capital Purchases - M & E	232,533	27,021	26,003	30,000	11,778	30,000	-	44,000	14,000	2020 spare refrigerated sampler and portable sampler \$14k
	Capitalizations	(15,359)	-	-	-	-	-	-	(44,000)	(44,000)	
08-429-750	Capital Purchases - Plant	234,964	108,796	123,138	539,020	318,509	479,020	(60,000)	259,000	(220,020)	
	Capitalizations	(196,867)	(43,552)	(79,183)	(289,020)	-	(256,800)	32,220	(162,100)	94,700	Project List (refer to attached) 209,000 Engineering 50,000
08-429-760	Capital Purchases - Vehicles	-	-	31,242	48,000	47,865	47,865	(135)	75,000	27,135	Replace 2004 GMC and 2008 Ford Expedition
	Capitalizations	-	-	(31,242)	(48,000)	-	(47,865)	135	(75,000)	(27,135)	
08-429-770	Capital Purchases - Computers	1,529	-	929	2,000	-	2,000	-	2,000	-	
08-429-800	Depreciation Expense	1,568,964	1,576,044	1,587,034	1,615,600	-	1,604,272	(11,328)	1,623,577	19,305	With WIP onstream increases by ~\$55K/month
08-471-100	PennWorks Loan Principal	232,533	237,226	242,015	246,899	164,051	246,899	-	251,884	4,985	Term May 2027
	Amortization	(232,533)	(237,226)	(242,015)	(246,899)	-	(246,899)	-	(251,884)	(4,985)	
08-472-100	PennWorks Loan Interest	56,440	51,746	46,958	42,073	28,597	42,073	-	37,090	(4,983)	Term May 2027
	Diversion Project Loan - Principal	-	-	-	-	-	-	-	-	-	\$7,159,084 (\$7.0M plus accrued interest till Jan 2021) over 30 years @ 3.0%
	Amortization	-	-	-	-	-	-	-	-	-	149,434 (149,434)
08-485-100	Fines & Penalties	-	-	-	-	-	-	-	-	-	212,681
08-486-351	Insurance-Property & Liability & Pollution	63,815	64,843	68,779	69,211	46,136	70,811	1,600	71,811	1,000	
08-486-355	Insurance Auto	11,500	13,100	13,800	13,600	9,064	15,400	1,800	16,300	900	
08-486-358	Insurance Umbrella	11,313	11,900	12,300	12,700	8,464	12,500	(200)	12,700	200	

UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET



WWTP

Account #	Account Description	2016	2017	2018	2019				2020		Comments
					Budget	Aug YTD	Forecast	F/C Vs. Bdat	Request	Request Vs. F/C	
08-492-001	Transfers to General Fund	230,000	230,000	226,000	321,000	214,000	321,000	-	321,000	-	Revised effort study for 2019
08-492-033	Transfer To Sewer Capital Fund	-	170,000	170,000	170,000	-	170,000	-	170,000	-	Based on 20 Year Capital Plan (2017)
<b>TOTAL EXPENSE</b>		<b>4,792,832</b>	<b>4,932,671</b>	<b>5,223,124</b>	<b>5,776,950</b>	<b>2,735,901</b>	<b>5,582,235</b>	<b>(194,715)</b>	<b>5,463,102</b>	<b>(119,134)</b>	
<b>WWTP FUND SURPLUS (DEFICIT)</b>		<b>(1,195,050)</b>	<b>(978,677)</b>	<b>(968,153)</b>	<b>(1,283,661)</b>	<b>671,371</b>	<b>(997,158)</b>	<b>286,503</b>	<b>(1,204,402)</b>	<b>(207,243)</b>	
<b>UPPER COLLECTION SYSTEM FUND SURPLUS (DEFICIT)</b>		<b>83,330</b>	<b>122,288</b>	<b>(7,347)</b>	<b>(47,508)</b>	<b>(45,577)</b>	<b>69,048</b>	<b>116,556</b>	<b>(84,310)</b>	<b>(153,358)</b>	
<b>TOTAL FUNDS SURPLUS (DEFICIT)</b>		<b>(1,111,720)</b>	<b>(856,389)</b>	<b>(975,500)</b>	<b>(1,331,169)</b>	<b>625,794</b>	<b>(928,110)</b>	<b>403,059</b>	<b>(1,288,712)</b>	<b>(360,601)</b>	
<b>TOTAL FUNDS SURPLUS (DEFICIT) WITHOUT DEPRECIATION AND SEWER CAPITAL RESERVE</b>		<b>467,721</b>	<b>900,132</b>	<b>867,351</b>	<b>358,131</b>	<b>625,794</b>	<b>677,562</b>	<b>319,431</b>	<b>522,966</b>	<b>(154,596)</b>	Target \$534,205 based on Engineering Assumptions of Plant Replacement Requirements
	As a % of Depreciation	29.6%	56.7%	54.3%	22.2%		42.2%		32.2%		Target 33% based on Engineering Assumptions of Plant Replacement Requirements
	5 Year Average								43.0%		
<b>Benchmark (rates for other Municipalities are from 2017)</b>											
						<b>Rate</b>	<b>\$/ EDU Delta</b>	<b>If Rate Same \$ Impact</b>			
	North Wales					572	165	2,186,100			
	Lansdale					569	162	2,146,400			
	Lower Gwynedd					558	151	2,000,600			
	Montgomery					520	113	1,497,200			
	Towamencin					518	111	1,470,700			
	Upper Gwynedd					407	-	-			
	Whitpain					375	(32)	(424,000)			
	Worcester					361	(46)	(609,500)			

**UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET**



**Upper Collection System / Towamencin Municipal Authority**

Account #	Account Description	2019							2020		Comments
		2016	2017	2018	Budget	Aug YTD	Forecast	F/C Vs. Bdgt	Request	Request Vs. F/C	
04-341-000	Interest Earnings	89,356	95,611	144,642	10,400	122,890	122,890	112,490	10,400	(112,490)	2020 Drop reflects transfer of Capital deposits to Sewer Capital Fund
04-341-200	Unrealized Gains/Losses	(3,154)	(3,109)	(1,515)	-	5,827	-	-	-	-	
04-364-011	Capital & Connection Fees	6,180	4,120	-	-	48,970	48,970	48,970	6,650	(42,320)	2019 Martin/Gwynedd Ridge #27 capitalization charges and 8 connection fees (\$1,710 cap and \$350 connection) :: 2020 Martin/Gwynedd Ridge #19 connection fees (\$350)
04-364-012	Residential Fees	1,032,803	1,139,838	1,144,425	1,147,072	573,233	1,147,072	-	1,150,328	3,256	2017 rate increase from \$370 / EDU to \$407 / EDU (10%)
04-364-036	Certification Fees	5,820	4,865	4,200	3,500	2,550	3,500	-	3,500	-	
04-364-121	Non Residential Rentals	319,207	308,126	377,276	351,128	161,889	351,128	-	351,128	-	2017 rate increase of 10%
04-364-132	Penalties / Late Fees / Interest	16,878	16,500	20,807	15,000	15,382	15,382	382	15,000	(382)	76% pay @ discount, 11% @ face, 13% penalty
04-364-139	Accrued Billings	(3,313)	9,969	8,039	-	-	-	-	-	-	
04-392-034	Transfer From Sewer Capital Fund	-	-	121,098	120,000	-	120,000	-	160,000	40,000	
<b>TOTAL REVENUE</b>		<b>1,463,777</b>	<b>1,575,920</b>	<b>1,818,972</b>	<b>1,647,100</b>	<b>930,741</b>	<b>1,808,942</b>	<b>161,842</b>	<b>1,697,006</b>	<b>(111,936)</b>	
04-429-210	Office Supplies	-	-	-	-	-	-	-	-	-	
04-429-313	Engineering Services	15,517	7,967	3,375	25,000	1,373	5,000	(20,000)	20,000	15,000	
04-429-314	Legal Services	-	45	-	-	-	-	-	-	-	
04-429-319	Bank Fees	12,160	12,272	12,404	8,500	8,268	12,410	3,910	12,410	-	
04-429-325	Postage Expenses	780	419	2,140	2,000	3,002	3,002	1,002	2,000	(1,002)	
04-429-341	Advertising	285	-	-	1,000	-	-	(1,000)	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	-	
04-429-372	Maint. & Repairs - Sewer	618	88,062	121,098	120,000	33,941	120,000	-	160,000	40,000	Borough of Lansdale I/I work (engineering & construction) --- see planning memo plus \$25k engineering
	<i>Capitalized</i>	-	-	(11,868)	(60,000)	-	(60,000)	-	(35,000)	25,000	
04-429-491	General Expenses	47	-	-	-	-	-	-	-	-	
04-429-531	Operating Service Charge	1,108,013	1,109,390	1,109,390	1,117,108	849,234	1,132,312	15,204	1,139,906	7,594	2019 did not take advantage of 2% discount for paying by Apr b/c earning higher rate with ladder investments managed by Univest // 2020 4053 EDUs (4000 agreement plus 20 (2015) plus 5 (2016) plus 1 (2017) plus 27 (2018)(4053 EDUs @ \$375 @ 75%) --- Dec 2020 flow to WWTP leaving 281 EDUs to Towamencin (\$88.4K)
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	8,550	-	1,710	-	-	46,170	46,170	-	(46,170)	Reserving EDUs with TMA // 2015 #20 // 2016 #5 // 2017 #1 // 2018 #0 // 2019 #27 // 2020 none
04-429-800	Depreciation Expense	10,477	10,477	11,070	-	-	-	-	-	-	
04-485-100	Fines & Penalties	-	-	-	-	-	-	-	-	-	
04-492-001	Transfers To General Fund	223,000	224,000	218,000	120,000	80,000	120,000	-	120,000	-	Revised effort study for 2018
04-492-008	Transfers To Sewer Fund	-	-	-	-	-	-	-	-	-	
04-492-034	Transfer From Sewer Capital Fund	-	-	360,000	360,000	-	360,000	-	360,000	-	Based on 20 Year Capital Plan 2018
<b>TOTAL EXPENSE</b>		<b>1,380,447</b>	<b>1,453,632</b>	<b>1,826,319</b>	<b>1,694,608</b>	<b>976,318</b>	<b>1,739,894</b>	<b>45,286</b>	<b>1,781,316</b>	<b>41,422</b>	
<b>FUND SURPLUS (DEFICIT)</b>		<b>83,330</b>	<b>122,288</b>	<b>(7,347)</b>	<b>(47,508)</b>	<b>(45,577)</b>	<b>69,048</b>	<b>116,556</b>	<b>(84,310)</b>	<b>(153,358)</b>	



**UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET**

**SEWER CAPITAL FUND**

Account #	Account Description	2015	2016	2017	2018	2019				2020		Comments
						Budget	Aug YTD	Forecast	F/C Vs. Bdat	Request	Request Vs. F/C	
19-341-000	Interest Earned	27,876	36,485	43,218	79,952	75,000	66,541	79,018	4,018	39,600	(39,418)	2020 drop off due to Project Spending
	Receipts From UGTMA	7,106,081	27,731	-	246	-	-	-	-	-	-	2015 reflects UGTMA separation
19-364-010	Capital Contributions	185,143	136,414	127,106	45,027	206,596	206,596	206,596	-	-	(206,596)	2019 #30 Newbury and #22 Cottage @ \$3,973 each :: 2020 None
19-392-008	Transfer From WWTP & UCS - 20 Year Capital Plan	-	-	170,000	530,000	530,000	-	530,000	-	530,000	-	
<b>TOTAL REVENUE</b>		<b>7,319,100</b>	<b>200,630</b>	<b>340,324</b>	<b>655,225</b>	<b>811,596</b>	<b>273,137</b>	<b>815,614</b>	<b>4,018</b>	<b>569,600</b>	<b>(246,014)</b>	
19-429-720	Sewer Diversion	177,537	391,205	402,864	701,600	12,995,000	2,703,218	7,703,044	(5,291,956)	11,036,362	3,333,318	Flow expected late Nov early Dec
	<i>Capitalized</i>	(177,537)	(391,205)	(349,030)	(701,600)	(12,995,000)	-	(7,703,044)	5,291,956	(11,036,362)	(3,333,318)	
19-492-008	Transfer To WWTP & UCS - Major Maintenance / Capital	-	-	-	285,253	456,300	-	528,600	72,300	341,900	(186,700)	
<b>TOTAL EXPENSE</b>		<b>-</b>	<b>-</b>	<b>53,834</b>	<b>285,253</b>	<b>456,300</b>	<b>2,703,218</b>	<b>528,600</b>	<b>72,300</b>	<b>341,900</b>	<b>(186,700)</b>	
<b>FUND SURPLUS (DEFICIT)</b>		<b>7,319,100</b>	<b>200,630</b>	<b>286,490</b>	<b>369,972</b>	<b>355,296</b>	<b>(2,430,081)</b>	<b>287,014</b>	<b>(68,282)</b>	<b>227,700</b>	<b>(59,314)</b>	

**Sewer Diversion Project**

	2015	2016	2017	2018	2019	2020	Project to Date Spending	Project to Date Spending
Beginning Balance	-	12,311,896	12,093,590	11,861,050	11,284,429	11,284,429	3,866,999	
UGTMA Separation Payment	7,106,081							
Capital Projects Reserve	3,963,121							
Capital Connection Reserve	1,207,212							
Capital Contributions	185,143	136,414	127,106	45,027	206,596	206,596	-	
Earnings	27,876	36,485	43,218	79,952	79,018	79,018	39,600	
Project Spending	(177,537)	(391,205)	(402,864)	(701,600)	(12,995,000)	(7,703,044)	(9,376,250)	(11,036,362)
Ending Balance	12,311,896	12,093,590	11,861,050	11,284,429	(1,424,957)	3,866,999	(7,129,763)	(20,412,612)

Note #1

**WWTP & Collection System Major Maintenance Reserves (Fund 33)**

Beginning Balance			-	170,000	414,747	414,747	416,147
Funding from WWTP / Collection			170,000	530,000	530,000	530,000	530,000
Uses by WWTP / Collection			-	(285,253)	(456,300)	(528,600)	(341,900)
Ending Balance			170,000	414,747	488,447	416,147	604,247

Note 1 :: Total project planned @ \$20.4M ... Will need bank loan beginning of 2nd QTR 2020 of \$7.1M ... Debt service to start Jan 2020 after flow switchover ... will be funded by the sewer rental currently paid to Towamencin Township less the EDUs left behind (#281) due to economics less the anticipated plant and pumping station cost increase





**UPPER GWYNEDD TOWNSHIP  
WASTEWATER IMPROVEMENT PROGRAM**

**CAPITAL SUMMARY UPDATE**

	<u>Spent through</u> <u>Aug 2019</u>	<u>Cash Flow Projection</u>				<u>Forecast to</u> <u>Complete</u>	<u>Total</u>
		<u>Bal of 2019</u>	<u>2020</u>				
			<u>Q1</u>	<u>Q2</u>	<u>Q3</u>		
Engineering - Environmental (Design @ Construction)	1,445,247	139,000	440,100	250,000	271,900	1,101,000	2,546,247
Property / Easement Acquisition	235,648	167,300	-	-	-	100,000	335,648
Engineering - Civil	121,075	75,000	-	-	-	75,000	196,075
Legal	74,085	25,000	-	-	-	25,000	99,085
Miscellaneous (includes Escrow & Financial Security w/Towamencin)	184,827	100,000	-	-	-	100,000	284,827
Appraisals	15,600	10,000	-	-	-	10,000	25,600
Construction		-					
Collection System (Pump Stations & Lines)	5,130	1,630,000	2,740,000	3,550,000	3,572,000	11,492,000	11,497,130
Plant (Mechanical / Site Work / Electrical)	2,239,480	2,908,858	279,662	-	-	3,188,520	5,428,000
<b>Capital Totals to Divert</b>	<b>4,321,091</b>	<b>5,055,158</b>	<b>3,459,762</b>	<b>3,800,000</b>	<b>3,843,900</b>	<b>16,091,520</b>	<b>20,412,612</b>

**UPPER GWYNEDD TOWNSHIP  
2020 PROPOSED BUDGET**



**FIRE TAX FUND**

Account #	Account Description	2016	2017	2018	2019			F/C Vs. Bdgt	2020		Comments
					Budget	Aug YTD	Forecast		Request	Request Vs. F/C	
03-341-000	Interest Earned	186	2,947	5,644	4,000	5,750	8,600	4,600	8,600	-	
03-392-001	Transfer from General Fund - R/E Fire Tax (1)	184,113	227,543	226,854	231,300	-	231,300	-	231,300	-	
03-392-001	Transfer from General Fund - Surplus Revenue	-	-	-	-	-	812,710	812,710	-	(812,710)	2019 transfer of a portion of GF Surplus Revenue to set aside funding for Ladder & Squad progress payment due Jun/Jul 2020
<b>TOTAL REVENUE</b>		<b>184,299</b>	<b>230,490</b>	<b>232,498</b>	<b>235,300</b>	<b>5,750</b>	<b>1,052,610</b>	<b>817,310</b>	<b>239,900</b>	<b>(812,710)</b>	
03-411-375	Repair & Maint. - Vehicles	10,198	9,012	3,230	10,000	13,238	13,238	3,238	10,000	(3,238)	
03-411-321	Telephone										
03-411-351	Insurance - Property & Liability										
03-411-375	Repair & Maint. - Vehicles	120,000	140,000	165,000	187,000	140,250	187,000	-	187,000	-	Based on Fire Company Request - see detail on operational revenues & expenses
03-411-460	Training & Seminars										
03-411-491	General Expenses										
03-411-530	Services To Other Governmental										
03-411-373	Maintenance & Repair - Buildings	29,853	16,400	-	40,000	-	20,000	(20,000)	-	(20,000)	
03-430-740	Capital Purchases - M & E	-	-	-	-	-	-	-	812,710	812,710	Jun/Jul 2020 progress payment on Tower & Squad replacements - delivery Jan/Feb 2021
03-492-101	Transfer to General Fund	-	-	-	15,500	16,532	15,500	-	21,500	6,000	Gas / Fuel & Accounting Support (2020 increase for 1st Yr Audit)
<b>TOTAL EXPENSE</b>		<b>160,051</b>	<b>165,412</b>	<b>168,230</b>	<b>252,500</b>	<b>170,020</b>	<b>235,738</b>	<b>(16,762)</b>	<b>1,031,210</b>	<b>795,472</b>	
<b>FUND SURPLUS (DEFICIT)</b>		<b>24,248</b>	<b>65,078</b>	<b>64,268</b>	<b>(17,200)</b>	<b>(164,270)</b>	<b>816,872</b>	<b>834,072</b>	<b>(791,310)</b>	<b>(1,608,182)</b>	
<b>Fund Balances</b>											
Fire Tax Fund Reserves											
	Beginning Balance	892,615	916,863	981,941	1,046,209	1,046,209	1,046,209		1,863,081		
	Surplus (Deficit) for Year	24,248	65,078	64,268	(17,200)	(164,270)	816,872		(791,310)		
	<b>TOTAL RESERVES</b>	<b>916,863</b>	<b>981,941</b>	<b>1,046,209</b>	<b>1,029,009</b>	<b>881,939</b>	<b>1,863,081</b>		<b>1,071,771</b>	<b>Note (2)</b>	

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

(2) 2021 Loan for balance of Tower & Squad in the amount of \$567,290 --- Debt Service over 20 years assuming 3.0% would be \$38,131

UPPER GWYNEDD FIRE DEPARTMENT  
2020 PROPOSED BUDGET



FIRE DEPARTMENT

Account #	Account Description	2019				2020		Comments
		Budget	Aug YTD	Forecast	F/C Vs. Bdgt	Request	Request Vs. F/C	
<b>Interest Earned</b>								
06-341-000	Interest Income	-	3,031	4,500	4,500	4,500	-	
06-341-200	Unrealized Gain or Loss	-	10,116	10,116	10,116	10,116	-	
		-	13,147	14,616	14,616	14,616	-	
<b>Building Rental Income</b>								
06-342-200	Hall Rental	40,000	21,945	32,000	(8,000)	32,000	-	
06-342-201	Relief Association Rental	12,000	-	6,000	(6,000)	-	(6,000)	Discontinuing in 2020
		52,000	21,945	38,000	(14,000)	32,000	(6,000)	
<b>State &amp; County Grants</b>								
06-354-020	OSFC Grant Income	13,000	168,123	168,123	155,123	14,000	(154,123)	2019 \$154,643 SAFER Grant (multi pyr. award)
06-354-030	Turnpike Income	2,000	4,375	4,375	2,375	2,500	(1,875)	
		15,000	172,498	172,498	157,498	16,500	(155,998)	
<b>Local Government</b>								
06-357-020	Township Donation & Endowment	187,000	141,736	187,000	-	187,000	-	No change in TWP Operations Funding Request
<b>Fundraising Contributions &amp; Grants</b>								
06-361-000	Carnival Food Booth	-	-	1,643	1,643	1,500	(143)	
06-361-100	Carnival Parking	-	-	3,850	3,850	2,000	(1,850)	
06-387-000	Fund Drive	45,000	29,625	45,000	-	45,000	-	
06-361-100	In Memorium	1,000	-	-	(1,000)	-	-	
		46,000	29,625	50,493	4,493	48,500	(1,993)	
<b>Other Revenue</b>								
06-389-000	Misc. Income	-	632	632	632	-	(632)	
06-389-100	Member Reimbursement	-	-	-	-	-	-	
06-389-200	Relief Reimbursement	-	-	-	-	-	-	
		-	632	632	632	-	(632)	
<b>TOTAL REVENUE</b>		<b>300,000</b>	<b>379,583</b>	<b>463,239</b>	<b>163,239</b>	<b>298,616</b>	<b>(164,623)</b>	
<b>Supplies</b>								
06-411-210	Office Expenses	2,500	396	396	(2,104)	1,000	604	
06-411-216	Hall Expenses	12,000	9,109	11,500	(500)	16,000	4,500	
06-411-217	Carnival Food Booth	-	-	-	-	1,000	1,000	
06-411-218	Radio Room	-	351	351	351	-	(351)	2020 Close Account
06-411-219	Engineer Room & Storage	-	406	406	406	-	(406)	2020 Close Account
06-411-220	668 Garfield Ave	7,000	1,549	1,549	(5,451)	5,000	3,451	
06-411-236	Building Supplies	2,000	1,990	2,250	250	2,000	(250)	
06-411-239	Safer Grant Expense	-	750	750	750	-	(750)	
06-411-249	OSFC Grant Purchases	14,000	13,480	13,480	(520)	15,000	1,520	
06-411-252	Computer Supplies & Support	20,000	12,302	16,500	(3,500)	18,000	1,500	
		57,500	40,333	47,182	(10,318)	58,000	10,818	

**UPPER GWYNEDD FIRE DEPARTMENT  
2020 PROPOSED BUDGET**



**FIRE DEPARTMENT**

Account #	Account Description	2019				2020		Comments
		Budget	Aug YTD	Forecast	F/C Vs. Bdgt	Request	Request Vs. F/C	
<b>Professional Services</b>								
06-411-310	Professional Fees	4,000	8,599	9,200	5,200	3,000	(6,200)	Audit Fees
06-411-317	Fund Drive Expense	7,000	-	7,000	-	7,000	-	
06-411-318	Chief's Expense	15,000	1,702	3,000	(12,000)	5,000	2,000	
06-411-319	Bank Charges	-	1,085	1,630	1,630	1,630	-	
		26,000	11,386	20,830	(5,170)	16,630	(4,200)	
<b>Communication</b>								
06-411-321	Firehouse Phone	4,000	556	840	(3,160)	1,800	960	
06-411-324	Mobile Phone	9,500	6,499	8,700	(800)	8,500	(200)	
		13,500	7,055	9,540	(3,960)	10,300	760	
<b>Membership Expenses</b>								
06-411-238	Uniform Expense	8,000	2,984	7,800	(200)	8,000	200	
06-411-338	Stipend Reimbursement	55,000	33,740	51,000	(4,000)	60,000	9,000	
06-411-340	Recruitment & Marketing	8,000	3,535	7,500	(500)	8,000	500	
06-411-420	Subscriptions & Dues	4,000	50	500	(3,500)	3,700	3,200	
06-411-460	Training	6,000	84	200	(5,800)	6,000	5,800	
06-411-461	Banquet Expenses	10,000	9,749	13,100	3,100	10,000	(3,100)	
06-411-462	Morale, Welfare, Recreation	2,000	987	1,300	(700)	2,000	700	
		93,000	51,129	81,400	(11,600)	97,700	16,300	
06-411-350	Insurance	24,000	16,293	24,000	-	24,000	-	
<b>Utilities</b>								
06-411-230	Heating Oil	10,000	5,490	7,400	(2,600)	8,000	600	
06-411-361	Electric & Gas	13,000	9,953	11,300	(1,700)	13,000	1,700	
06-411-362	Water	1,000	356	750	(250)	1,000	250	
06-411-363	Trash	3,500	2,218	5,000	1,500	5,000	-	
06-411-364	Television	3,500	4,392	5,880	2,380	3,500	(2,380)	
06-411-369	Propane	-	-	-	-	3,000	3,000	2020 New Account
		31,000	22,409	30,330	(670)	33,500	3,170	
<b>Maintenance</b>								
06-411-370	Firefighter Equipment	1,500	1,201	1,600	100	2,000	400	
06-411-371	Assistant Vehicle 501	-	-	-	-	1,500	1,500	2020 New Account
06-411-372	Chief Vehicle 505	-	-	2,300	2,300	1,500	(800)	2020 New Account
06-411-373	Building	22,000	26,886	28,000	6,000	22,000	(6,000)	
06-411-374	Utility 80 Vehicle 506	2,000	263	263	(1,737)	1,500	1,237	
06-411-375	Tower 80 Vehicle 509	7,500	2,554	5,500	(2,000)	5,000	(500)	
06-411-376	Engine 80 Vehicle 507	9,500	1,493	2,000	(7,500)	2,000	-	
06-411-377	Squad 80 Vehicle 508	7,500	1,686	4,000	(3,500)	4,000	-	
06-411-378	QRS Vehicle 503	1,500	812	812	(688)	1,500	688	

**UPPER GWYNEDD FIRE DEPARTMENT  
2020 PROPOSED BUDGET**



**FIRE DEPARTMENT**

Account #	Account Description	2019				2020		Comments
		Budget	Aug YTD	Forecast	F/C Vs. Bdgt	Request	Request Vs. F/C	
06-411-379	Deputy Vehicle 502	2,000	958	1,250	(750)	1,500	250	
06-411-380	Trailer 80	-	-	250	250	500	250	2020 New Account
06-411-381	1947 Mack Vehicle 5010	-	-	-	-	-	-	2020 New Account
06-411-330	SS 80 / OIC Vehicle 504	1,500	264	400	(1,100)	1,500	1,100	
		55,000	36,117	46,375	(8,625)	44,500	(1,875)	
06-411-491	Miscellaneous	-	816	816	816	-	(816)	
06-411-7##	Firehouse Replacement	-	-	-	-	10,000	10,000	Schematic Design
<b>TOTAL OPERATING EXPENSE</b>		<b>300,000</b>	<b>185,538</b>	<b>260,473</b>	<b>(39,527)</b>	<b>294,630</b>	<b>34,157</b>	
<b>FUND OPERATING SURPLUS (DEFICIT)</b>		<b>-</b>	<b>194,045</b>	<b>202,766</b>	<b>202,766</b>	<b>3,986</b>	<b>(198,780)</b>	2019 includes one time good news with Grant Reimbursement \$155K
Funded via Fund 03	Vehicle Replacement	-	-	-	-	812,710	812,710	Fire Tax Fund (03) - Capital Reserves
		<u>Quoted Price</u>	<u>Progress Pymt Jul</u>	<u>Bal Jan / Feb 2021</u>				
	Replacing Tower 80 (2001) with a Ladder	915,000	509,730	405,270				
	Replacing Squad 80 (2003) with a Squad	665,000	302,980	362,020				
		1,580,000	812,710	767,290				
	Anticipated sale value net fees via broker	(200,000)						
	Balance	1,380,000						
	2019 Progress Pymt funded via FD Fund Reserves	(812,710)						
	2021 Loan Amount	567,290						
<b>Annual Debt Service over 20 Years @ 3.0%</b>		<b>38,131</b>						Rate likely to be lower --- pursuing bank and DVRFA terms

## David Brill

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**From:** virginia oldt [REDACTED]  
**Sent:** Friday, October 11, 2019 12:24 PM  
**To:** David Brill; Sandra Zadell  
**Subject:** NorGwyn Pool Commission Approved 2020 Budget attached  
**Attachments:** 2020 NorGwyn Pool Commission approved budget - township format.pdf

Sandra & Dave,

Attached is the approved 2020 budget for Nor-Gwyn Pool Commission.

Of note, the last 3 months of 2019 we will be spending approximately \$190k for the Decking/drainage and lighting projects currently under way.

Other Notes as follows:

- \*\* 2018 actual expenses included \$82k of project improvements including new building, start of tile project, main drain strainer..
- \*\*2019 budget included \$171k of projects, etc., including drainage/decking, lighting, wibits chairs, etc...
- \*\*2019 Forecast includes \$271k of projects, etc.. including - \$73k tile & T&M that slid from 2018, \$18k incr from estimate to quote, est. \$16k additions to drainage project as required mid project.
- \*\*2020 Approved Budget includes \$57k specific repairs/improvements including: Phase 3 drainage \$23k, add pavilion \$10k, skimmers \$6k, chemical rm \$6k, pool equip \$6k...

*Virginia Oldt*

[REDACTED]

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NOR-GWYN POOL COMMISSION  
 ANNUAL BUDGET  
 FOR THE YEAR ENDING DECEMBER 31, 2020

Approved  
 proj on acct lines  
BUDGET 2020

ACT 2018  
 audited

FCST 2019  
 Jan - Dec 19

**BUDGET is Cash Flow statement of inc & exp**

**Income**

310 · Pool Fees	337,826	349,709	358,000
311 · Day Pass Fees	6,902	6,653	6,600
312 · Guest Fees	31,675	35,903	35,900
320 · Rental - Party	2,880	940	-
321 · Long Course (GA & NPAC)	8,513	9,488	9,500
322 · Rental - other teams	-	-	-
323 · Instruction (uswim)	4,500	4,500	4,500
330 · ID cards	1,485	1,280	1,200
340 · Swim Team Assessment	-	-	-
350 · Misc Income (h2o, look ups, diapers, etc)	962	1,099	1,000
360 · Interest & Dividends	10,678	3,527	4,000
365 · Unrealizes Gains/Loss	(11,160)	14,640	-
70 Credit card fees - registration	7,811	7,588	7,500
<b>Total Cash Provided</b>	<b>\$ 402,072</b>	<b>\$ 435,327</b>	<b>\$ 428,200</b>

**Expenditures**

**Labor Expense**

110 · Wages (GMA)	108,651	121,484	132,150
110 Admin			
120 · Net Coaching	3,700	1,944	700
130 · Wages - Maintenance	26,758	14,327	16,500
192 · ER Payroll Tax Expense	11,713	11,277	12,437
194 · ER unemployment comp ins	272	300	300
<b>Total Labor Expense</b>	<b>151,094</b>	<b>149,332</b>	<b>162,087</b>

**Operating Expenses**

200 · Office Supplies & Postage	1,260	740	750
215 · Recreational Equipment	6,633	4,369	1,500
216 · Pool & Bath House Supplies	2,558	2,400	2,700
222 · Chemical Expense	17,199	21,900	23,500
238 · Uniforms & Guard Equip (incl walkies)	3,734	3,250	3,350
310 · Professional Fees	3,805	22,000	5,800
316 · Lab Fees	730	750	750
7 · Security Clearance (wash after reimb)	-	-	-
18 · Payroll Services (paychex fee)	3,249	3,250	3,400
321 · Telephone Expense	1,659	1,512	1,400
350 · Insurance Expense	14,743	14,500	15,000

361 · Electricity Expense	7,875	8,200	8,200
366 · Water Expense	6,500	5,275	5,300
367 · Trash Removal	1,664	2,131	2,100
371 · Lawn, Fence, Trees, shade	4,020	10,250	1,400
390 · Bank Charges	177	107	150
460 · Special Events	392	644	750
491 · Miscellaneous Expenses	1,155	-	-
<b>Total Operating Expense</b>	<b>77,353</b>	<b>101,278</b>	<b>76,050</b>
<b>Registration Expenses</b>			
341 · Registration Supplies / badges	294	1,950	550
344 · online/Website	87	42	50
345 · Registration Services	11,240	12,690	12,800
<b>Total Registration Expense</b>	<b>11,621</b>	<b>14,682</b>	<b>13,400</b>
<b>Repair Expense</b>			
372 · Repair & Mtce - Pool	42,974	254,150	37,500
375 · Repair & Mtce - Pool Equip (incl filter/chem)	11,903	10,600	18,300
373 · Repair & Mtce - Building	42,855	1,900	13,000
374 · Repair & Mtce - Bld Equip (non pool)	4,410	9,550	3,000
<b>Total Repair Expense</b>	<b>102,142</b>	<b>276,200</b>	<b>71,800</b>
<b>Total Cost including capital projects</b>	<b>342,210</b>	<b>541,492</b>	<b>323,337</b>
<b>Net Cash Provided</b>	<b>59,862</b>	<b>(106,165)</b>	<b>104,863</b>