

BUDGET

2019 - 2021



LONDON GROVE
TOWNSHIP

JACQUI GUENTHER

BUDGET OVERVIEW:

I am pleased to provide the Board of Supervisors with a balanced budget. Prior to your first review there have been many changes necessary to arrive in this position. The staff has worked hard to control spending and to make effective use of their resources. This process began with staff requests for items to be included in the process and a review of the expected revenue. The first draft included all the staff's projections for revenue and expenses. This first draft was \$127,654.00 over budget. After a series of meetings and continuous reviews and cuts a final balanced budget was achieved.

The 2019 General Fund Budget is projected at:

Revenues - \$3,373,159.00
Expenditures - \$3,373,159.00

The approved 2018 General Fund Budget was \$3,373,159.00

Roadway maintenance will continue to be a large annual expense. Paving, sealing, striping and signage of roadways will continue to be the bulk of the duties of Public Works. The spring and summer of 2018 was very rainy which placed a stress on the personnel. Once the summer workers came on-board this problem was quickly rectified.

The Codes Department (Building Official & Fire Marshal) continues to provide outstanding customer service. "Community Risk Reduction" is an ongoing program that identifies problems through the community and then develop programs to address these needs in a fiscally responsible method.

The Emergency Services Committee continues to work through the objectives outlined within the 2016 Fire & Emergency Medical Services Study. The committee also has a role in reviewing the agencies budgets. Financial support to our local Fire and Emergency Medical Services continues to be a large expense from the General Budget. At some point the Board will need to consider establishing a "Fire Tax".

Below is a summary of projects that have impacted the Budget in 2018 and will be a part of the 2019 Budget.

Significant 2017 Projects

State Road Sidewalk Project
Re-establishing an internal Codes Department
Fire Marshal Hired
Building Official Hired
Contract with a local software provider for a GIS based asset management program and permit reporting software
Establishment of an updated fee schedule
Updating Fire Code
Golf Course Contract Agreement
Continued Roadway Management
MS4 Program
Zoning Review and Update
Purchase used paver to enhance Public Works capabilities
New Phone system (Administration and Public Works) – *Pending Approval*

2018 Projects

State Road Sidewalk Project
Grant was awarded
Golf Course
Golf Carts were replaced
Public Works repaired drainage around the Club House
Club House Repairs
Continued Roadway Management
Goddard Park, raised planter enhancements
Roll Out updated permitting process
MS4 Program
Zoning Review and Update
Computer System upgrades
New Phone system

Proposed 2019 Projects

State Road Sidewalk Project
Grant was awarded
Golf Course
Golf Carts paths to be paved (On-going project)
Update Rough Mower, Greens Mower & Sand Trap Equipment
Club House Repairs
Continued Roadway Management
Potential Bridge work 2019
McCue Road
Goddard Park
Seeking Grant for paving of a portion of the trails
MS4 Program (On-going project)
SALDO Review and Update

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REVENUES - GENERAL FUND BUDGET

Real Estate Tax

This receipt includes a real estate tax of 1.25 mills. The 2019 budget assumes \$618,000 in annual real estate tax income. No tax increase is expected. This amount was derived by taking the 2019 total taxable Township assessment in the amount of **\$494,638,779** (which is provided by the Board of Assessment) and multiplying that by 1.25 mills. Likewise, the budget for the upcoming two years also assumes the same annual real estate tax of 1.25 mills.

The Chatham Lighting District is taxed at \$0.30 per linear foot of the property frontage. The budget assumes no increase to this tax rate over the next three years.

Tax Liens: All real estate taxes are considered delinquent if not paid by December 31st of the current year. Any unpaid taxes are returned to the Tax Claim Bureau during the month of January. Interest accrues at the rate of 3/4 of 1% per month or 9% per annum. If taxes are not paid a lien will be assessed and the property may be sold. The Tax Claim Bureau conducts several sales each year. The Upset Tax Sale is held in September, the Continued Upset Sale is held in December and more than one Judicial Sale may be held during the year to recoup these tax revenues.

Interim Assessments: An interim assessment is derived from a straightforward mathematical calculation. Simply put, the interim assessment represents the value difference (increase) attributable to any assessable improvement to the land. It is important to note that an interim assessment is the difference between the prior and the revised total assessments. These assessable improvements include, but are not limited to; new construction of a primary structure (dwelling or other building type), the addition to any such structure and the construction of secondary improvements such as swimming pools, sheds, garages, barns, sheds, etc.

After the value of the improvement is calculated by an assessor and the interim assessment is derived, an Assessment Change Notice is processed by the Chester County Assessment Office. This Notice indicates the reason for the change in assessment, the previous assessment, the new assessment, the interim assessment and the effective date. The Notice is sent to the taxpayer and the assessment change data is sent to the taxing authorities (County Treasurer, school district and municipality). The taxing authorities will then issue tax bills for the increase in the assessment.

Year	Budget	Actual	% of Budget
2012	\$ 561,861	\$ 585,436	104.20%
2013	\$ 560,000	\$ 589,037	105.19%
2014	\$ 590,000	\$ 624,302	105.81%
2015	\$ 617,500	\$ 649,539	105.19%
2016	\$ 658,782	\$ 637,922	96.83%
2017	\$ 667,500	\$ 631,272	94.57%
2018	\$ 627,500	\$ 647,673	103.21%
2019	\$ 632,300		0.00%
2020	\$ 618,000		
2021	\$ 618,000		



Real Estate Tax Worksheet

Real Estate Tax - London Grove Township (301.10)

	2014	2015	2016	2017	2018	2019	2020	2021
	570000	586000	618282	650000	612000	618000	618000	618000
Actual	586656	614174	618388	614427	620519			

Real Estate Tax - Fire Tax (301.11)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0
Actual	0	0	0	0	0			

Real Estate Tax - Previous Year (301.20)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0
Actual	0	0	0	1186	5345			

Real Estate Tax - Delinquent from Tax Claim (301.40)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0
Actual	0	0	0	0	1882			

Real Estate Tax - Liens (301.50)

	2014	2015	2016	2017	2018	2019	2020	2021
	20000	20000	29000	15000	15000	12000	0	0
Actual	20882	29964	17207	12875	13997			

Real Estate Tax - Interim Assessments (301.60)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	11500	11500	2500	500	2300	0	0
Actual	16764	5401	2327	2784	5929			

	2014	2015	2016	2017	2018	2019	2020	2021
	590000	617500	658782	667500	627500	632300	618000	618000

Notes on 2018 Projected Actual

2018 YTD Total \$ 647,673

Real Estate Transfer Tax

This revenue includes a one-half percent (0.5%) tax on the sale price of real estate. This tax is assessed against improved properties (possessing structures) and unimproved properties (vacant land), and collected at the time of the sale of same. (Note: Real estate transfers in London Grove Township are subject to a two percent (2%) Real Estate Transfer Tax. One percent (1%) is paid to the Commonwealth, and one-half percent (.05%) is paid to the Avon Grove School District.

The amount of real estate transfer tax revenue received is directly related to the health of the local real estate market. This revenue increases in a robust real estate market, and falls in a down real estate market.

We estimate that the market will increase due to an expected increase of new home sales in 2019 through 2021.

The real estate market will be monitored during the upcoming months, and the real estate transfer tax estimates for future budget years will be revised, as conditions warrant.

Year	Budget	Actual	% of Budget
2012	\$ 140,000	\$ 280,737	200.53%
2013	\$ 175,000	\$ 332,364	189.92%
2014	\$ 225,000	\$ 233,561	103.80%
2015	\$ 186,470	\$ 252,980	135.67%
2016	\$ 230,000	\$ 179,101	77.87%
2017	\$ 180,000	\$ 212,416	118.01%
2018	\$ 185,000	\$ 241,316	130.44%
2019	\$ 185,000	\$ -	0.00%
2020	\$ 186,850		
2021	\$ 188,719		



Real Estate Transfer Tax Worksheet

Estimated Real Estate Transfer Tax - Existing Development (310.10)

	2014	2015	2016	2017	2018	2019	2020	2021
	225000	186470	230000	180000	185000	185000	186850	188719
Actual	233561	252980	179101	212416	241316			

2014	2015	2016	2017	2018	2019	2020	2021
225000	186470	230000	180000	185000	185000	186850	188719

Notes on 2018 Projected Actual

2018 YTD Total **\$ 241,316**

Earned Income Tax

This revenue includes funds from an earned income tax (EIT) which is collected and is set at 0.75% for residents and 0.5% for nonresidents (residents pay 0.25% to preserve farms and open space). There are no specific taxes on businesses. The earned income tax is a primary revenue source for the Township.

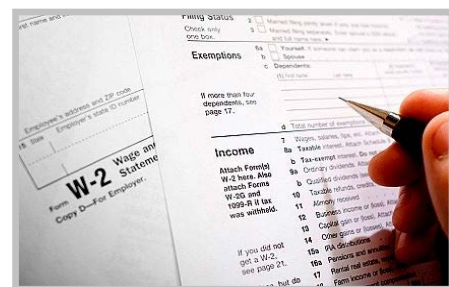
For years 2013 and 2014 the EIT tax was increased to 1.25% (which was an increase of 0.50%) to prepare for much needed major bridge repairs and road rehabilitation projects within the Township. As promised by the Board of Supervisors, beginning in 2015 the EIT tax was decreased back to 0.75%.

Earned income includes salaries, wages, net business profits and tips. Earned income does not include income received from Social Security, unemployment compensation, interest, dividends, pension plans, disability payments and distributions from 401(K) and like retirement accounts.

As required by Act 32, earned income tax paid by a majority of County residents was collected by a single entity (the "Tax Collection Officer") beginning January 1, 2012. Due to economies of scale, the commission rate to be paid to the Tax Collection Officer will remain at the same rate previously paid.

Earned Income Tax is collected through Keystone Collections Group. The taxes owed to London Grove Township are calculated using the Political Subdivision Code (PSD) which is 150104 for London Grove Township.

Year	Budget	Actual	% of Budget
2012	\$ 805,000	\$ 948,173	117.79%
2013	\$ 840,000	\$ 1,591,111	189.42%
2014	\$ 1,605,000	\$ 2,124,091	132.34%
2015	\$ 1,065,000	\$ 1,608,643	151.05%
2016	\$ 1,302,500	\$ 1,218,390	93.54%
2017	\$ 1,400,000	\$ 1,254,551	89.61%
2018	\$ 1,312,500	\$ 1,371,947	104.53%
2019	\$ 1,406,250	\$ -	0.00%
2020	\$ 1,434,375		
2021	\$ 1,463,063		



Earned Income Tax Worksheet

Earned Income Tax (310.21)

	2014	2015	2016	2017	2018	2019	2020	2021
	905000	965000	1300000	1400000	1312500	1406250	1434375	1463063
Actual	1074054	253012	1217908	1253937	1368606			

Earned Income Tax Additional .05% (310.211)

	2014	2015	2016	2017	2018	2019	2020	2021
	700000	100000	2500	0	0	0	0	0
Actual	1050037	1355631	482	614	141			

Earned Income Tax - Prior Year Tax Levy (310.22)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0
Actual	0	0	0	0	3200			

2014	2015	2016	2017	2018	2019	2020	2021
1605000	1065000	1302500	1400000	1312500	1406250	1434375	1463063

Notes on 2018 Projected Actual

2018 YTD Total \$ 1,371,947

Business Licenses & Permits

This receipt includes funds received from Electrical Inspections, Home Occupation Permits and Mobile Home Licenses.

These items are required by the Township for the health, safety and welfare of all residents.

The 2019 budget assumes no increase for Home Occupation Permits and/or Mobile Home Licenses. The budget remains steady for the upcoming two years.

These permits and licenses will be monitored during the upcoming year and the estimates for future budget years will be revised, as conditions warrant.

Year	Budget	Actual	% of Budget
2012	\$ 1,690	\$ 1,590	94.08%
2013	\$ 1,765	\$ 1,640	92.92%
2014	\$ 1,790	\$ 1,640	91.62%
2015	\$ 1,690	\$ 1,815	107.40%
2016	\$ 1,840	\$ 1,890	102.72%
2017	\$ 1,690	\$ 1,390	82.25%
2018	\$ 1,540	\$ 2,690	174.68%
2019	\$ 1,690	\$ -	0.00%
2020	\$ 1,590		
2021	\$ 1,590		



OPERATING BUDGET Revenues

Business Licenses & Permits Worksheet

Electrical Third Party License (321.35)								
	2014	2015	2016	2017	2018	2019	2020	2021
	450	350	350	350	200	350	350	350
Actual	350	350	600	100	450			

Home Occupation Permits (321.60)								
	2014	2015	2016	2017	2018	2019	2020	2021
	100	100	250	100	100	100	0	0
Actual	50	225	50	50	0			

	Mobile Home Licenses (321.63)							
	2014	2015	2016	2017	2018	2019	2020	2021
	1240	1240	1240	1240	1240	1240	1240	1240
Actual	1240	1240	1240	1240	1240			

Solicitation Permit (321.64)								
	2014	2015	2016	2017	2018	2019	2020	2021
	1240	1240	1240	1240	1240	1000	1000	1000
Actual	1240	1240	1240	1240	1000			

	2014	2015	2016	2017	2018	2019	2020	2021
	1790	1690	1840	1690	1540	1690	1590	1590

Notes on 2018 Projected Actual

2018 YTD Total \$ 2,690

Franchise Fees

This receipt includes fees paid by cable television providers for the use of the public rights-of-way (i.e., underground trenches in the roadway and overhead wires at utility poles) needed to transmit service to homes and businesses in the Township.

This fee is not assessed to satellite television providers, as these companies do not utilize public rights-of-way.

Two cable providers offer service in the Township - Verizon and Comcast. The Township has a franchise agreement with each provider, and each franchise agreement requires the provider to pay a fee equal to five percent (5%) of certain revenues, which include basic and premium subscription rates, equipment rentals and installation charges. Internet services are not subject to the fee.

The Comcast Franchise Agreement was renewed in 2015.

The Verizon Franchise Agreement expires in 2021.

Year	Budget	Actual	% of Budget
2012	\$ 105,000	\$ 119,201	113.52%
2013	\$ 120,000	\$ 133,936	111.61%
2014	\$ 143,000	\$ 147,822	103.37%
2015	\$ 155,150	\$ 161,240	103.93%
2016	\$ 161,200	\$ 161,833	100.39%
2017	\$ 195,052	\$ 165,760	84.98%
2018	\$ 166,273	\$ 157,597	94.78%
2019	\$ 160,000	\$ -	0.00%
2020	\$ 163,200		
2021	\$ 166,464		



Franchise Fees Worksheet

Franchise Fees (321.80)								
	2014	2015	2016	2017	2018	2019	2020	2021
	143000	155150	161200	195052	166273	160000	163200	166464
Actual	147822	161240	161833	165760	157597			

2014	2015	2016	2017	2018	2019	2020	2021
143000	155150	161200	195052	166273	160000	163200	166464

Notes on 2018 Projected Actual

2018 YTD Total \$ 157,597

Non-Business Permits

This receipt includes funds received from Road Opening, Driveway Opening and Grading Permits.

These fees are collected to recoup the costs of Township inspections by the Township Engineer and/or Public Works Department.

Grading Permits are required under the Department of Environmental Protection (DEP) Agency MS4 Program for the management of storm water runoff. This is an unfunded mandate by the DEP and the Township must pay its professionals for these services.

Year	Budget	Actual	% of Budget
2012	\$ 4,300	\$ 5,785	134.53%
2013	\$ 4,300	\$ 5,450	126.74%
2014	\$ 3,050	\$ 3,050	100.00%
2015	\$ 3,820	\$ 2,450	64.14%
2016	\$ 3,850	\$ 2,130	55.32%
2017	\$ 2,050	\$ 2,665	130.00%
2018	\$ 2,550	\$ 1,685	66.08%
2019	\$ 2,500	\$ -	0.00%
2020	\$ 2,500		
2021	\$ 2,500		



Non-Business Permits Worksheet

Driveway Opening (322.30)

	2014	2015	2016	2017	2018	2019	2020	2021
	25	100	50	50	50	200	200	200
Actual	25	65	0	100	95			

Road Opening (322.50)

	2014	2015	2016	2017	2018	2019	2020	2021
	525	420	500	500	500	300	300	300
Actual	525	685	825	465	290			

Grading Permit (322.84)

	2014	2015	2016	2017	2018	2019	2020	2021
	2500	3300	3300	1500	2000	2000	2000	2000
Actual	2500	1700	1305	2100	1300			

	2014	2015	2016	2017	2018	2019	2020	2021
	3050	3820	3850	2050	2550	2500	2500	2500

Notes on 2018 Projected Actual

2018 YTD Total \$ 1,685

Fines & Restitution

The Township receives revenue from local Ordinance violations through the Magisterial District Court 15-4-04.

The Township also receives a percentage of money paid by individuals for fines imposed by the Chester County Court of Common Pleas for offenses made in London Grove Township.

This receipt used to include a portion of fines assessed and collected by the Pennsylvania State Police. In 2012 the Governor signed ACT 124 (Senate Bill 237) which amended Title 42 of the PA Consolidated Statutes to change the distribution of State Police fine dollars to help fund new State Police cadet training. ACT 124 stipulates that any municipality over 3,000 in population, which includes London Grove Township, that does not provide at least 40 hours per week of police service, whether through its own force or through a regional force, will lose its yearly distribution of the police fine dollars.

Year	Budget	Actual	% of Budget
2012	\$ 14,400	\$ 17,785	123.51%
2013	\$ 7,900	\$ 6,033	76.37%
2014	\$ 7,000	\$ 5,468	78.11%
2015	\$ 3,960	\$ 5,374	135.71%
2016	\$ 4,300	\$ 11,048	256.93%
2017	\$ 5,100	\$ 7,319	143.51%
2018	\$ 9,725	\$ 32,995	339.28%
2019	\$ 5,700	\$ -	0.00%
2020	\$ 5,769		
2021	\$ 5,839		



Fines & Restitution Worksheet

Local Ordinance Fines - Magisterial District Court (331.10)

	2014	2015	2016	2017	2018	2019	2020	2021
	7000	3960	4000	5000	8825	4500	4545	4590
Actual	5468	4742	10964	6055	4066			

Chester County Court Fines - Adult Probation (331.13)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	300	100	900	1200	1224	1248
Actual	0	632	84	530	1500			

Forfeits, Restitution & Settlements (332.00)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0
Actual	0	0	0	735	27429			

2014	2015	2016	2017	2018	2019	2020	2021
7000	3960	4300	5100	9725	5700	5769	5839

Notes on 2018 Projected Actual

2018 YTD Total \$ 32,995

Interest Earnings

This receipt includes interest earned on Township funds deposited in the general fund bank accounts.

Township officials continually assess interest rates and the availability of investment vehicles which are acceptable municipal standards.

Year	Budget	Actual	% of Budget
2012	\$ -	\$ 5,731	0.00%
2013	\$ 8,000	\$ 2,520	31.50%
2014	\$ 2,500	\$ 785	31.40%
2015	\$ 500	\$ 1,356	271.20%
2016	\$ 2,500	\$ 3,438	137.54%
2017	\$ 2,500	\$ 8,765	350.61%
2018	\$ 7,500	\$ 11,296	150.61%
2019	\$ 9,000	\$ -	0.00%
2020	\$ 9,090		
2021	\$ 9,181		



Interest Earnings Worksheet

	Interest Earnings (341.01)							
	2014	2015	2016	2017	2018	2019	2020	2021
	2500	500	2500	2500	7500	9000	9090	9181
Actual	785	1356	3438	8765	11296			

2014	2015	2016	2017	2018	2019	2020	2021
2500	500	2500	2500	7500	9000	9090	9181

Notes on 2018 Projected Actual

2018 YTD Total \$ 11,296

Intergovernmental - Reimbursed Expenses

This receipt includes reimbursed expenses such as shared costs at the Township Building from the London Grove Township Municipal Authority (LGTMA) for water and sewer inspections performed by the Township's Inspector.

The Township implemented an engineering escrow program that requires developers, contractors and others to post funds with the Township in advance of the Township incurring professional service expenses such as engineering and legal fees. This arrangement eliminates "back-billing" for services provided thereby minimizing the Township's financial exposure and decreasing the reimbursements required to be made to the Township. Accordingly, those costs are not shown in the budget as they are reimbursed from the escrow funds. In the case of developers who do not have monies in escrow they are required to pay their invoices directly to the Township.

The escrow monies are directly deposited and from which monies for reimbursements for developers and others for engineering services provided by the Township Engineer, Solicitor and like consultants, where permitted by law, are expended.

Year	Budget	Actual	% of Budget
2012	\$ 14,800	\$ 10,315	69.70%
2013	\$ 14,800	\$ 180,818	1221.74%
2014	\$ 11,000	\$ 11,730	106.64%
2015	\$ 2,000	\$ 9,456	472.80%
2016	\$ 2,000	\$ 30,273	1513.65%
2017	\$ 2,000	\$ 2,579	128.94%
2018	\$ 2,500	\$ 1,840	73.60%
2019	\$ 2,000	\$ -	0.00%
2020	\$ 1,700		
2021	\$ 1,700		



OPERATING BUDGET

R e v e n u e s

Intergovernmental Reimbursed Expenses Worksheet

LGTMA Reimbursement (350.14)								
	2014	2015	2016	2017	2018	2019	2020	2021
	11000	2000	2000	2000	2500	2000	1700	1700
Actual	11730	9456	30273	2579	1840			

2014	2015	2016	2017	2018	2019	2020	2021
11000	2000	2000	2000	2500	2000	1700	1700

Notes on 2018 Projected Actual

2018 YTD Total \$ 1,840

Federal, State, County & Capital Operating Grants

This receipt includes revenues received for the annual DEP Recycling Grant and funds from the FEMA and PEMA for emergency disaster relief such as major snow events and other acts of nature.

This receipt also includes community development grants that the Township may apply for when a project is within the scope of the grant guidelines.

Year	Budget	Actual	% of Budget
2012	\$ 16,700	\$ 14,600	0.00%
2013	\$ 63,000	\$ 45,208	71.76%
2014	\$ 66,000	\$ 15,997	24.24%
2015	\$ 116,000	\$351,678	303.17%
2016	\$ 12,500	\$ 66,187	529.50%
2017	\$ 12,500	\$ 660	5.28%
2018	\$ 12,500	\$ 29,238	233.90%
2019	\$ 11,000	\$ -	0.00%
2020	\$ 15,000		
2021	\$ 15,000		



OPERATING BUDGET

Revenues

Federal, State, County & Capital Operating Grants Worksheet

Emergency Disaster Relief - FEMA Grant

	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0

Actual	0	0	35356	0	0			
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Community Development Grant (354.09)

	2014	2015	2016	2017	2018	2019	2020	2021
	50000	100000	0	0	0	0	0	0

Actual	2001	351000	0	0	0			
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Emergency Disaster Relief - PEMA Grant (354.12)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0

Actual	0	0	0	0	0			
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DEP Recycling Grant (354.15)

	2014	2015	2016	2017	2018	2019	2020	2021
	16000	16000	12500	12500	12500	11000	15000	15000

Actual	13996	678	30831	660	27738			
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Local Government Grants (County) (357.01)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0

Actual	0	0	0	0	1500			
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	2014	2015	2016	2017	2018	2019	2020	2021
	66000	116000	12500	12500	12500	11000	15000	15000

Notes on 2018 Projected Actual

2018 YTD Total \$ 29,238

PURTA Utility Tax Adjustment

This receipt includes an annual assessment on certain public utility parcels in the Township, pursuant to the Public Utility Realty Tax Act.

The public utility realty tax (PURTA) is levied against certain entities furnishing utility services regulated by the Pennsylvania Public Utility Commission or a similar regulatory body. The commonwealth imposes this tax on public utility realty in lieu of local real estate taxes and distributes the local realty tax equivalent to local taxing authorities.

The PURTA tax base is the fair market value of utility realty, defined as the assessed value of the realty as adjusted by the common level ratio of the county in which the realty is located.

The Pennsylvania Department of Revenue levies and collects the assessment, and remits the funds to the Township.

As of 2019 there are three (3) qualifying public utility parcels in the Township which are assessed at \$219,280. The number of qualifying parcels, and the PURTA assessment formula, are not expected to change in the upcoming two years.

Year	Budget	Actual	% of Budget
2012	\$ 2,100	\$ 2,198	104.68%
2013	\$ 2,100	\$ 2,309	109.93%
2014	\$ 3,100	\$ 3,184	102.71%
2015	\$ 2,100	\$ 3,472	165.33%
2016	\$ 3,472	\$ 2,781	80.09%
2017	\$ 2,781	\$ 2,092	75.22%
2018	\$ 2,092	\$ 2,145	102.52%
2019	\$ 2,092	\$ -	0.00%
2020	\$ 2,092		
2021	\$ 2,092		



PURTA Utility Tax Adjustment Worksheet

PURTA (355.01)								
	2014	2015	2016	2017	2018	2019	2020	2021
	3100	2100	3472	2781	2092	2092	2092	2092
Actual	3184	3472	2781	2092	2145			

2014	2015	2016	2017	2018	2019	2020	2021
3100	2100	3472	2781	2092	2092	2092	2092

Notes on 2018 Projected Actual

2018 YTD Total	\$	2,145
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Liquor License Fees

This receipt includes a \$400 annual fee that is assessed for each retail alcohol license in the Township. Wholesale alcohol licenses (i.e., beer distributors) are not assessed for this fee.

The Pennsylvania Liquor Control Board levies and collects the fee, and remits the funds to the Township. The LCB remits these funds in two payments.

As of 2019 there is one retail alcohol license in the Township. The number of retail alcohol licenses, and the LCB fee, are not expected to change in the upcoming two years.

Year	Budget	Actual	% of Budget
2012	\$ 400	\$ 400	100.00%
2013	\$ 400	\$ 400	100.00%
2014	\$ 400	\$ 400	100.00%
2015	\$ 400	\$ 400	100.00%
2016	\$ 400	\$ 400	100.00%
2017	\$ 400	\$ 400	100.00%
2018	\$ 400	\$ 600	150.00%
2019	\$ 400	\$ -	0.00%
2020	\$ 400		
2021	\$ 400		



OPERATING BUDGET R e v e n u e s

Liquor License Fees Worksheet

Liquor License Fees (355.04)								
	2014	2015	2016	2017	2018	2019	2020	2021
	400	400	400	400	400	400	400	400
Actual	400	400	400	400	600			

2014	2015	2016	2017	2018	2019	2020	2021
400	400	400	400	400	400	400	400

Notes on 2018 Projected Actual

2018 YTD Total	\$	600
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State Pension Funding

Act 205 of 1984 provided that the State would contribute to certain pension funds. The money is collected from tax on casualty insurance sold from out of state companies. They take the total amount collected and divide that by the number of people that qualify for the pension funding based on an AG 385 report which determines the unit value. The Township is eligible for unit value or your pension liability.

The Township “unit value” last year was **\$3,874**. We do not yet know the unit value for this year, but assuming every member qualifies and unit value was identical the Township would receive **11 x \$3,874 = \$42,614**. The Township would receive full unit value because our pension liability is higher than the unit value.

The Township currently has 11 members in the pension plan who qualify for State aid. To qualify for State aid an employee must work more than 35 hours a week.

Year	Budget	Actual	% of Budget
2012	\$ 40,000	\$ 46,489	116.22%
2013	\$ 46,489	\$ 62,150	133.69%
2014	\$ 50,000	\$ 46,472	92.94%
2015	\$ 45,000	\$ 47,050	104.56%
2016	\$ 45,883	\$ 52,496	114.41%
2017	\$ 52,496	\$ 45,883	87.40%
2018	\$ 45,883	\$ 46,844	102.09%
2019	\$ 46,844	\$ -	0.00%
2020	\$ 45,883		
2021	\$ 45,883		



State Pension Funding Worksheet

State Pension Funding (355.05)

	2014	2015	2016	2017	2018	2019	2020	2021
	50000	45000	41000	52496	45883	46844	45883	45883
Actual	46472	47050	52496	45883	46844			

2014	2015	2016	2017	2018	2019	2020	2021
50000	45000	41000	52496	45883	46844	45883	45883

Notes on 2018 Projected Actual

2018 YTD Total \$ 46,844

Volunteer Fire Relief Fund

The receipt is a "pass-through" for state funds received pursuant to the Pennsylvania Foreign Fire Insurance Tax Distribution Law, commonly known as Act 205 of 1984. Act 205 levies a two percent (2%) tax on fire insurance policies for Pennsylvania properties written by insurance companies that are not incorporated in the Commonwealth. These funds are then distributed to municipalities served by volunteer fire companies; the distribution is calculated based on the municipality's population and real estate market value.

Within sixty days of receiving this annual disbursement the Township is required to forward the monies to the relief funds of volunteer fire companies that serve as primary responders in our community. The West Grove Volunteer Fire Company and Avondale Fire Company serve as the Township's primary responders.

This revenue account is simply a pass through to the Fire Relief Funds for Avondale Fire Company and West Grove Fire Company and has no net impact on the budget.

Year	Budget	Actual	% of Budget
2012	\$ 52,000	\$ 54,508	104.82%
2013	\$ 55,000	\$ 62,220	113.13%
2014	\$ 55,000	\$ 60,403	109.82%
2015	\$ 60,000	\$ 58,460	97.43%
2016	\$ 58,460	\$ 59,091	101.08%
2017	\$ 58,460	\$ 55,597	95.10%
2018	\$ 55,597	\$ 50,551	90.93%
2019	\$ 50,551	\$ -	0.00%
2020	\$ 50,552		
2021	\$ 50,552		



Volunteer Fire Relief Fund Worksheet

Foreign Fire Tax (355.07)								
	2014	2015	2016	2017	2018	2019	2020	2021
	55000	60000	58460	58460	55597	50551	50552	50552
Actual	60403	58460	59091	55597	50551			

2014	2015	2016	2017	2018	2019	2020	2021
55000	60000	58460	58460	55597	50551	50552	50552

Notes on 2018 Projected Actual

2018 YTD Total \$ 50,551

Township Service Charges

This receipt includes fees for subdivisions and land development; Zoning Hearing Board; recreation impact fees and conditional use.

This receipt also includes the sale of publications such as ordinances.

Reinspection and plan review fees are included.

In 2018 the Township's Code of Ordinances became available online and the sale of those publications is expected to decrease.

Miscellaneous fees consist of park fees as well any other fees that do not fall under a specific line item account.

Year	Budget	Actual	% of Budget
2012	\$ 55,500	\$ 30,971	55.80%
2013	\$ 17,250	\$ 32,369	187.65%
2014	\$ 21,303	\$ 21,003	98.59%
2015	\$ 27,373	\$ 24,657	90.08%
2016	\$ 32,176	\$ 16,301	50.66%
2017	\$ 21,303	\$ 18,728	87.91%
2018	\$ 15,012	\$ 28,361	188.92%
2019	\$ 9,525	\$ -	0.00%
2020	\$ 9,525		
2021	\$ 9,525		



Township Service Charges Worksheet

	Impact Fees - Recreation (355.10)							
	2014	2015	2016	2017	2018	2019	2020	2021
	2000	2000	11000	1000	1000	1000	1000	1000
Actual	0	0	1000	0	1920			
	Subdivision & Land Development Fees (361.30)							
	2014	2015	2016	2017	2018	2019	2020	2021
	5000	3500	3500	3500	7500	3500	3500	3500
Actual	2804	6480	5300	9093	3487			
	Zoning Hearing Board Fees (361.34)							
	2014	2015	2016	2017	2018	2019	2020	2021
	3000	4500	5500	5500	5500	5000	5000	5000
Actual	7000	9000	3500	5000	4333			
	Conditional Use Fees (361.36)							
	2014	2015	2016	2017	2018	2019	2020	2021
	2500	2500	2500	2500	0	0	0	0
Actual	0	0	0	0	12500			
	Reinspection Fee (361.39)							
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	100	100	100
Actual	0	0	0	0	0			
	Plan Review (361.40)							
	2014	2015	2016	2017	2018	2019	2020	2021
	7000	7000	5000	3000	4950	3000	3000	3000
Actual	7700	4784	3700	4500	3600			
	Sale of Publications (361.50)							
	2014	2015	2016	2017	2018	2019	2020	2021
	500	500	75	75	75	25	25	25
Actual	3499	4393	2801	135	0			
	On-Lot Septic Fee (361.77)							
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	500	500	500
Actual	0	0	0	0	750			
	Miscellaneous Fees (361.35), (361.76) & Miscellaneous Park Fees (361.78)							
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	500	500	500
Actual	0	0	0	0	1771			
	2014	2015	2016	2017	2018	2019	2020	2021
	21303	27373	32176	21303	15012	9525	9525	9525

2018 YTD Total \$ 28,361

Permits & Inspections (1)

This receipt includes fees paid for the review of building and zoning permits. In addition to permitting for the construction of new residential and non-residential development, London Grove Township requires a permit to install residential plumbing, accessory structures, including decks, and pools. The permitting process ensures these improvements are both constructed to applicable building codes and installed pursuant to all other Township regulations. A sound permitting program offers recognized benefits to the entire community (i.e., the protection of property values, a reduced demand for emergency services).

The Township believes most of the expense to review and issue a building or zoning permit should be assumed by the individual requesting a permit. As such, the Township adopts a permit Fee Schedule at the beginning of each calendar year. Permit fees are reviewed on an annual basis, relative to actual costs incurred during the previous twelve months, and fee adjustments are made, when warranted.

The Uniform Construction Code (UCC) requires that for every building permit issued, the additional sum of \$4.50 be collected and sent to the DCED on a quarterly basis. This is a pass through and has no impact on the budget.

The 2019 budget reflects a decrease in building and zoning permits. This is attributable to that fact that existing developments are almost complete and will not require many more permits.

Anticipated development of single homes in 2019 is as follows:

Rose Hollow 9 lots (estimated 0 homes to be built in 2019).

Estate of London Grove 44 lots (estimated 22 homes to be built in 2019).

Hills of London Grove 60 lots (estimated 20 homes to be



OPERATING BUDGET

Revenues

Permits & Inspections Worksheet (1)

Zoning Permits (361.33)								
	2014	2015	2016	2017	2018	2019	2020	2021
	8500	8000	7500	7000	6000	5000	5000	5000
Actual	7480	7506	6540	6250	5700			
Sign Permit Fees (361.37)								
	2014	2015	2016	2017	2018	2019	2020	2021
	1500	900	1000	2000	3500	1500	1500	1500
Actual	950	1400	3200	4200	2600			
Fire Protection Inspections (362.20)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	15000	10675	10675	10675
Actual	0	0	0	0	1335			
False Alarms (362.23)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0
Actual	0	0	0	0	0			
Fire Code Operational (362.24)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	3400	3400	3400
Actual	0	0	0	0	355			
Pool Permit (362.26)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	2000	2000	2000
Actual	0	0	0	0	80			
UCC State Building Permit Fees (362.40)								
	2014	2015	2016	2017	2018	2019	2020	2021
	900	768	800	600	600	800	800	800
Actual	920	868	712	721	1283			
Building Permit Fees (362.41)								
	2014	2015	2016	2017	2018	2019	2020	2021
	130000	110000	120000	90000	165000	125000	125000	125000
Actual	144876	123231	89046	166318	134504			
Electrical Permit Fees (362.42)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	5000	5000	5000
Actual	0	0	0	0	11890			
PAGE	2014	2015	2016	2017	2018	2019	2020	2021
SUBTOTAL	140900	119668	129300	99600	190100	153375	153375	153375

Permits & Inspections (2)

Year	Budget	Actual	% of Budget
2012	\$ 150,300	\$ 314,380	209.17%
2013	\$ 130,300	\$ 242,526	186.13%
2014	\$ 140,900	\$ 154,226	109.46%
2015	\$ 119,668	\$ 133,005	111.15%
2016	\$ 129,300	\$ 99,498	76.95%
2017	\$ 99,600	\$ 177,489	178.20%
2018	\$ 190,100	\$ 175,183	92.15%
2019	\$ 165,875		0.00%
2020	\$ 165,875		
2021	\$ 165,875		

***NOTE: Above totals include page 1 and page 2.**



Permits & Inspections Worksheet (2)

Plumbing Permit (362.43)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	500	500	500
Actual	0	0	0	0	1116			
Sewer Lateral (362.44L)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	1000	1000	1000
Actual	0	0	0	0	950			
Water Line Inspections (362.44W)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	1000	1000	1000
Actual	0	0	0	0	950			
Use & Occupancy - Commercial (362.45C)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	1000	1000	1000
Actual	0	0	0	0	500			
Use & Occupancy - Residential (362.45R)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	3000	3000	3000
Actual	0	0	0	0	3850			
Mechanical Permit (362.47)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	4000	4000	4000
Actual	0	0	0	0	4372			
Roofing Permit (362.50)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	2000	2000	2000
Actual	0	0	0	0	5440			
Permit Revision Fees (362.48)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0
Actual	0	0	0	0	260			
	2014	2015	2016	2017	2018	2019	2020	2021
	140900	119668	129300	99600	190100	165875	165875	165875

Notes on 2018 Projected Actual

2018 YTD Total \$ 175,183

SECCRA

London Grove Township hosts the Southeastern Chester County Refuse Authority (SECCRA) landfill which provides waste disposal services for the 24 member communities.

This revenue is made up of funds paid to the Township for hosting the SECCRA landfill site. The fee components are as follows: \$25,000 is paid annually for road repair and maintenance, and \$15,000 is paid annually for electricity generation revenue sharing.

In addition, the Township receives money per ton of waste disposal. This is calculated on a two year escalator. What that means is during years 2015 and 2016 the Township received \$4.00 per ton. In 2017 and 2018 the Township will received \$4.25 per ton. The tonnage amount will escalate to \$4.50 for years 2019 and 2020. That amount will escalate every two years by \$.25. In 2021 it will be raised to \$4.75 per ton.

Please note that the 2014 actual amount of \$637,487.00 included a final lump sum payment of \$200,000.00 as required by the Host Municipality Agreement.

In addition, the Township periodically holds free recycling events for residents at SECCRA which allows our residents to drop-off materials that cannot be recycled at the curb.

The \$517,000.00 budgeted amount is as follows:

Year	Budget	Actual	% of Budget
2012	\$ 418,000	\$ 401,074	95.95%
2013	\$ 415,000	\$ 419,809	101.16%
2014	\$ 433,000	\$ 637,487	147.23%
2015	\$ 464,000	\$ 459,094	98.94%
2016	\$ 464,000	\$ 475,225	102.42%
2017	\$ 503,000	\$ 487,162	96.85%
2018	\$ 470,000	\$ 510,900	108.70%
2019	\$ 517,000	\$ -	0.00%
2020	\$ 517,000		
2021	\$ 543,500		



SECCRA Worksheet

SECCRA Fees (364.60)								
	2014	2015	2016	2017	2018	2019	2020	2021
	433000	464000	464000	503000	470000	517000	517000	543500
	637487	459094	475225	487162	510900			

2014	2015	2016	2017	2018	2019	2020	2021
433000	464000	464000	503000	470000	517000	517000	543500

Notes on 2018 Projected Actual

2018 YTD Total \$ 510,900

Miscellaneous Revenue

This line-item includes all other receipts not included in another receipt line-item.

This receipt also includes key deposits for room rentals. In addition this receipt includes fees collected for Garden Bed Applications at Goddard Park.

Whenever possible the Township pays their invoices using a Visa credit card to maximize credit refunds from PNC.

The Budget anticipates miscellaneous receipts and refunds will remain constant throughout the upcoming three years.

Year	Budget	Actual	% of Budget
2012	\$ 1,000	\$ 2,421	242.15%
2013	\$ 11,000	\$ 219,977	1999.79%
2014	\$ 48,000	\$ 68,649	143.02%
2015	\$ 18,900	\$ 10,339	54.70%
2016	\$ 4,775	\$ 17,042	356.90%
2017	\$ 4,750	\$ 17,782	374.35%
2018	\$ 2,500	\$ 15,700	627.99%
2019	\$ 3,575	\$ -	0.00%
2020	\$ 3,575		
2021	\$ 3,575		



Miscellaneous Revenue Worksheet

Miscellaneous Revenue (389.00)

	2014	2015	2016	2017	2018	2019	2020	2021
	2500	3000	1000	1000	100	600	600	600
Actual	5340	1490	15987	5806	0			

Refund Current Year (389.01)

	2014	2015	2016	2017	2018	2019	2020	2021
	5000	5100	2000	2000	100	100	100	100
Actual	8170	7698	184	7975	11193			

Meeting Room Rental Fees (389.02)

	2014	2015	2016	2017	2018	2019	2020	2021
	500	600	600	150	150	300	300	300
Actual	0	975	150	0	525			

Garden Bed Application (389.03)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	175	600	650	1100	1100	1100
Actual	0	175	575	900	1140			

Visa Credits (389.04)

	2014	2015	2016	2017	2018	2019	2020	2021
	20000	5100	500	500	1500	1900	1900	1900
Actual	55140	0	146	3100	1840			

Household Hazardous Waste (389.05)

	2014	2015	2016	2017	2018	2019	2020	2021
	20000	5100	500	500	1500	1475	1475	1475
Actual	55140	0	146	3100	739			

Refund Prior Year (395.00)

	2014	2015	2016	2017	2018	2019	2020	2021
	20000	5100	500	500	0	0	0	0
Actual	55140	0	146	0	263			

	2014	2015	2016	2017	2018	2019	2020	2021
	48000	18900	4775	4750	2500	3575	3575	3575

Notes on 2018 Projected Actual

2018 YTD Total \$ 15,700

Interfund Transfers

This receipt includes transfers from other Township funds to reimburse the general fund for monies expended on things such as road improvements, capital projects, grant monies and the like.

The 2019 - 2021 Budget shows a transfer from the Capital Reserve Fund for the 2015 Note debt interest and principal payment. The transfers are as follows:

2017	\$ 72,042.00
2018	\$202,452.00
2019	\$202,848.00
2020	\$203,160.00
2021	\$202,388.00

Year	Budget	Actual	% of Budget
2012	\$ -	\$ 155,342	155342%
2013	\$ 94,042	\$ 34,580	36.77%
2014	\$ -	\$ 129,316	129316%
2015	\$ 704,000	\$ 740,968	105.25%
2016	\$ 255,667	\$ 6,776	2.65%
2017	\$ 108,869	\$ 115	0.11%
2018	\$ 300,589	\$ 8,481	
2019	\$ 301,785	\$ -	0.00%
2020	\$ 361,232		
2021	\$ 316,715		



Interfund Transfers Worksheet

Chatham Light (392.04)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0
Actual	0	0	0	0	0			
Golf Course (392.09)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0
Actual	0	0	6776	-77				
Capital Reserve & Improvement Fund (392.30)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	674000	255667	72042	243866	245457	246905	202388
Actual	0	675020	0	0	0			
Recreation Fund (392.31)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0
Actual	504	0	0	0	0			
Road Improvement Fund (392.33)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0
Actual	66382	0	0	0	0			
Maintenance Facility (392.45)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	30000	0	0	0	0	0	0
Actual	54989	59528	0	0	2189			
Open Space Fund Transfer (392.36)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	20000	20000	20000	20000	20000
Actual	7439	6420	0	193	0			
Equipment Replacement Fund (392.37)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	16827	36723	36328	94327	94327
Actual	2	0	0	0	0			
Golf Course Improvement Fund (392.47)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0
Actual	0	0	0	0	6292			
	2014	2015	2016	2017	2018	2019	2020	2021
	0	704000	255667	108869	300589	301785	361232	316715

Notes on 2018 Projected Actual

2018 YTD Total \$ 8,481

EXPENDITURES - GENERAL FUND BUDGET

General Government

This expenditure includes compensation to the Board of Supervisors for their time serving the Township.

In addition, this line item provides reimbursement for transportation and mileage and for attendance at conferences and training sessions.

This expenditure also provides dues for participation of the Board of Supervisors in organizations for elected officials.

Year	Budget	Actual	% of Budget
2012	\$ 16,750	\$ 18,946	113.11%
2013	\$ 16,750	\$ 15,022	89.68%
2014	\$ 16,750	\$ 15,159	90.50%
2015	\$ 16,220	\$ 14,858	91.60%
2016	\$ 15,000	\$ 13,058	87.05%
2017	\$ 16,000	\$ 14,448	90.30%
2018	\$ 15,500	\$ 16,680	107.61%
2019	\$ 17,000	\$ -	0.00%
2020	\$ 17,000		
2021	\$ 17,000		



OPERATING BUDGET E x p e n d i t u r e s

General Government Worksheet

	Supervisor Salary (400.05)							
	2014	2015	2016	2017	2018	2019	2020	2021
	12500	12500	12500	12500	12500	12500	12500	12500
Actual	12500	12500	12500	11875	12500			

	Transportation & Mileage (400.33)							
	2014	2015	2016	2017	2018	2019	2020	2021
	750	720	500	500	500	500	500	500
Actual	199	67	0	0	0			

	Meetings/Conferences/Dues (400.46)							
	2014	2015	2016	2017	2018	2019	2020	2021
	3500	3000	2000	3000	2500	4000	4000	4000
Actual	2460	2291	558	2573	4180			

	2014	2015	2016	2017	2018	2019	2020	2021
	16750	16220	15000	16000	15500	17000	17000	17000

Notes on 2018 Projected Actual

2018 YTD Total \$ 16,680

Township Manager

This expenditure includes compensation for the Township Manager's salary, transportation, mileage, attendance at meetings and conferences and 457 contributions.

This line item also includes the cost for the Manager's Bond and dues for participation of the Township Manager in organizations for Township officials.

Year	Budget	Actual	% of Budget
2012	\$ 189,800	\$ 186,945	98.50%
2013	\$ 193,600	\$ 105,500	54.49%
2014	\$ 106,600	\$ 111,960	105.03%
2015	\$ 109,930	\$ 113,041	102.83%
2016	\$ 117,197	\$ 114,956	98.09%
2017	\$ 124,580	\$ 150,255	120.61%
2018	\$ 144,975	\$ 146,573	101.10%
2019	\$ 147,150		
2020	\$ 147,407		
2021	\$ 149,622		



OPERATING BUDGET

Expenditures

Township Manager Worksheet

Manager Salary (401.10)

	2014	2015	2016	2017	2018	2019	2020	2021
	104000	107250	112617	120000	127750	129670	129666	131615
Actual	109070	111185	113416	136150	130101			

Manager Transportation & Mileage (401.33)

	2014	2015	2016	2017	2018	2019	2020	2021
	500	480	480	480	200	200	200	200
Actual	289	78	0	872	581			

Manager Bond (401.35)

	2014	2015	2016	2017	2018	2019	2020	2021
	100	100	100	100	250	250	250	250
Actual	0	0	100	500	510			

Meetings/Conferences/Dues (401.46)

	2014	2015	2016	2017	2018	2019	2020	2021
	2000	2100	4000	4000	4000	4000	4000	4000
Actual	2501	1778	1440	1231	2371			

457 Contribution (401.47)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	12775	13031	13291	13557
Actual	0	0	0	11502	13010			

	2014	2015	2016	2017	2018	2019	2020	2021
	106600	109930	117197	124580	144975	147150.4	147407.36	149621.88

Notes on 2018 Projected Actual

2018 YTD Total \$ 146,573

Financial Administration

This expenditure includes compensation for the Director of Finance's salary, transportation, mileage and attendance at meetings & conferences.

This line item also includes the cost for the Finance Director's Bond and dues for participation of the Finance Director in organizations for Township Officials.

This line item also includes the cost for an independent auditing firm who provides the annual audit of all Township funds. The annual audit of the prior year must be completed and filed by April 1st and must be published in the newspaper as well as filed with the Department of Community and Economic Development.

Year	Budget	Actual	% of Budget
2012	\$ 82,250	\$ 77,277	93.95%
2013	\$ 82,450	\$ 86,680	105.13%
2014	\$ 77,100	\$ 81,042	105.11%
2015	\$ 76,750	\$ 92,348	120.32%
2016	\$ 91,800	\$ 92,795	101.08%
2017	\$ 92,419	\$ 93,842	101.54%
2018	\$ 98,925	\$ 97,100	98.16%
2019	\$ 98,806		0.00%
2020	\$ 100,055		
2021	\$ 101,323		



OPERATING BUDGET

Expenditures

Financial Administration Worksheet

Finance Director Salary (402.10)

	2014	2015	2016	2017	2018	2019	2020	2021
	62000	65000	77400	78000	82056	83287	84536	85804

Actual 65155 77781 79577 79750 83728

Board of Auditors Salary (402.11)

	2014	2015	2016	2017	2018	2019	2020	2021
	250	250	250	250	250	250	250	250

Actual 38 30 0 0 0

Auditing Firm (402.31)

	2014	2015	2016	2017	2018	2019	2020	2021
	11000	6500	7500	7700	10000	10000	10000	10000

Actual 9980 7400 7400 9381 8575

Finance Director Manager Transportation & Mileage (402.33)

	2014	2015	2016	2017	2018	2019	2020	2021
	500	500	500	350	500	400	400	400

Actual 407 297 303 481 282

Finance Director Bond (402.35)

	2014	2015	2016	2017	2018	2019	2020	2021
	1350	2400	3650	3619	3619	3619	3619	3619

Actual 2372 5991 3619 3619 3619

Finance Director Meetings/Conferences/Dues (402.46)

	2014	2015	2016	2017	2018	2019	2020	2021
	2000	2100	2500	2500	2500	1500	1500	1500

Actual 3090 849 1896 611 897

	2014	2015	2016	2017	2018	2019	2020	2021
	77100	76750	91800	92419	98925	98806	100055	101323

Notes on 2018 Projected Actual

2018 YTD Total \$ 97,100

Tax Collection

This expenditure provides for commission paid to the London Grove Tax Collector for the collection of the Real Estate Tax.

This line item also includes reimbursement for materials and supplies necessary for the Tax Collector to provide tax bills as well as for attendance at Tax Collector Conference which is held annually.

This line item also includes the cost for the Tax Collector's Bond.

Year	Budget	Actual	% of Budget
2012	\$ 12,000	\$ 9,287	77.39%
2013	\$ 12,725	\$ 9,409	73.94%
2014	\$ 9,725	\$ 11,463	117.87%
2015	\$ 12,850	\$ 12,851	100.01%
2016	\$ 16,350	\$ 12,596	77.04%
2017	\$ 16,490	\$ 10,463	63.45%
2018	\$ 12,350	\$ 14,354	116.22%
2019	\$ 13,650	\$ -	0.00%
2020	\$ 13,783		
2021	\$ 13,917		



Tax Collection Worksheet

Tax Collector Commission - Real Estate (403.12)

2014	2015	2016	2017	2018	2019	2020	2021
9500	9500	10000	10140	9000	9700	9797	9895

Actual **7838** **9753** **8763** **8346** **9770**

Tax Collector Commission EIT (403.13)

2014	2015	2016	2017	2018	2019	2020	2021
0	1500	3000	3000	0	0	0	0

Actual **0** **0** **0** **0** **0**

Tax Collector Materials & Supplies (403.20)

2014	2015	2016	2017	2018	2019	2020	2021
0	1500	3000	3000	3000	3600	3636	3672

Actual **2959** **3098** **3165** **2117** **4250**

Tax Collector Bond (403.35)

2014	2015	2016	2017	2018	2019	2020	2021
225	350	350	350	350	350	350	350

Actual **666** **334** **334** **0** **334**

2014	2015	2016	2017	2018	2019	2020	2021
9725	12850	16350	16490	12350	13650	13783	13917

Notes on 2018 Projected Actual

2018 YTD Total \$ **14,354**

Legal Services

This expenditure funds legal services provided by the Township Solicitor and any required "Special Counsel".

As London Grove Township is a smaller community, and as the level of required legal services varies from one month to the next, the Township does not engage legal counsel on a retainer basis. Instead, the Township pays for legal services on a contracted hourly rate, plus expenses, on an as-needed basis.

When permitted by law, the Township requires developers, contractors and others to pay for services provided by the Township professionals such as the Solicitor.

The Township implemented an escrow program that requires developers, contractors and others to post funds with the Township in advance of the Township incurring professional service expenses. This arrangement eliminates "back-billing" for services provided, minimizing the Township's financial exposure.

Legal fees incurred for services rendered for land development and the like have no impact on the budget as these costs are reimbursed by funds collected from

Year	Budget	Actual	% of Budget
2012	\$ 117,000	\$ 200,892	171.70%
2013	\$ 190,000	\$ 44,678	23.51%
2014	\$ 170,000	\$ 118,737	69.85%
2015	\$ 108,500	\$ 64,619	59.56%
2016	\$ 174,007	\$ 44,987	25.85%
2017	\$ 90,000	\$ 55,680	61.87%
2018	\$ 62,235	\$ 44,466	71.45%
2019	\$ 55,000	\$ -	0.00%
2020	\$ 55,000		
2021	\$ 85,000		



OPERATING BUDGET E x p e n d i t u r e s

Legal Services Worksheet

Township Solicitor (404.10)

	2014	2015	2016	2017	2018	2019	2020	2021
	120000	74000	149007	70000	50000	30000	30000	50000
Actual	84579	58892	41320	50791	32956			

Special Counsel (404.20)

	2014	2015	2016	2017	2018	2019	2020	2021
	50000	34500	25000	20000	12235	25000	25000	35000
Actual	29712	5727	3668	4890	11510			

2014	2015	2016	2017	2018	2019	2020	2021
170000	108500	174007	90000	62235	55000	55000	85000

Notes on 2018 Projected Actual

2018 YTD Total \$ 44,466

Secretary & Receptionist

This expenditure includes compensation for the Township Secretary/Administrative Assistant and part-time Receptionist(s).

It also includes the Township Secretary/Administrative Assistant's costs for transportation and mileage; attendance at meetings & conferences; annual dues; and fees for subscriptions.

Year	Budget	Actual	% of Budget
2012	\$ 144,300	\$ 146,021	101.19%
2013	\$ 147,800	\$ 146,861	99.36%
2014	\$ 155,500	\$ 140,738	90.51%
2015	\$ 103,720	\$ 77,939	75.14%
2016	\$ 68,672	\$ 57,328	83.48%
2017	\$ 69,000	\$ 75,318	109.16%
2018	\$ 88,266	\$ 83,261	94.33%
2019	\$ 90,072	\$ -	0.00%
2020	\$ 91,363		
2021	\$ 92,672		



OPERATING BUDGET Expenditures

Secretary & Receptionist Worksheet

Secretary/Clerk/Administration Wages (405.14)

	2014	2015	2016	2017	2018	2019	2020	2021
	149000	97000	64572	35000	47483	48199	48922	49656
Actual	134916	72668	54553	41029	51008			

Receptionist Wages (405.15)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	30000	37250	37809	38376	38952
Actual	0	0	0	30852	29487			

Transportation & Mileage (405.33)

	2014	2015	2016	2017	2018	2019	2020	2021
	500	600	600	500	100	250	250	250
Actual	687	696	203	142	306			

Meetings/Conferences/Dues/Subscriptions (405.46)

	2014	2015	2016	2017	2018	2019	2020	2021
	6000	6120	3500	3500	3433	3815	3815	3815
Actual	5135	4575	2572	3295	2460			

	2014	2015	2016	2017	2018	2019	2020	2021
	155500	103720	68672	69000	88266	90072	91363	92672

Notes on 2018 Projected Actual

2018 YTD Total \$ 83,261

Office Administration

This expenditure includes compensation for the Township Administrative Assistant and Receptionist. It also includes costs for transportation and mileage; attendance at meetings & conferences; annual dues; and, fees for subscriptions.

This expenditure funds professional services for telephones; and security monitoring for the Township building at a cost of \$11,812.00 per year.

This expenditure also includes computer/IT support. The Township website is maintained for \$100.00 annually.

This expenditure includes the purchase of office materials & supplies, postage, legal advertising, printing for such items as the Township newsletter, maintenance for the office copier and water cooler.

The line item for Materials and Supplies also includes a one-time cost of \$2,450 for the purchase of an AED and mount. In addition this line item also includes a one-time cost for the purchase of a Storm Warning System to be installed at the Township offices in the amount of \$8,995.

Year	Budget	Actual	% of Budget
2012	\$ 54,650	\$ 70,623	129.23%
2013	\$ 53,350	\$ 50,983	95.56%
2014	\$ 56,550	\$ 57,539	101.75%
2015	\$ 56,996	\$ 83,439	146.39%
2016	\$ 81,084	\$ 61,641	76.02%
2017	\$ 72,880	\$ 79,983	109.75%
2018	\$ 85,709	\$ 58,782	68.58%
2019	\$ 101,428	\$ 58,782	57.95%
2020	\$ 90,688		
2021	\$ 91,426		



OPERATING BUDGET

Expenditures

Office Administration Worksheet

Postage (406.23)								
	2014	2015	2016	2017	2018	2019	2020	2021
	5000	3600	3500	3500	3605	4375	4506	4641
Actual	3649	3485	2237	3688	2729			
Professional Services (406.31)								
	2014	2015	2016	2017	2018	2019	2020	2021
	23500	15000	20000	19400	30000	30000	30000	30000
Actual	22318	18619	18531	23850	3254			
Communication (406.32)								
	2014	2015	2016	2017	2018	2019	2020	2021
	4300	5286	4633	5880	6174	11162	11720	12306
Actual	5529	4351	5902	5221	2008			
Advertising - Legal (406.34)								
	2014	2015	2016	2017	2018	2019	2020	2021
	5000	3700	8000	8000	5500	7000	7000	7000
Actual	4636	10064	9203	5645	8951			
Printing (406.342)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	1200	4000	4000	4164	4164	4164	4164
Actual	3856	2741	0	3584	554			
Maintenance/Replace (406.37)								
	2014	2015	2016	2017	2018	2019	2020	2021
	2000	1200	20000	5000	5000	5000	5000	5000
Actual	1272	3377	2484	5824	3220			
Bank Fees (406.39)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	1101	1600	1616	1632	1648	1665
Actual	0	1545	1915	2149	1736			
Materials & Supplies (406.42)								
	2014	2015	2016	2017	2018	2019	2020	2021
	8500	5050	6000	5000	9000	23445	12000	12000
Actual	6014	4620	5618	14264	9795			
Chester County Security (406.45)								
	2014	2015	2016	2017	2018	2019	2020	2021
	250	960	350	500	650	650	650	650
Actual	505	503	526	776	277			
IT Services/Computer Support (407.00)								
	2014	2015	2016	2017	2018	2019	2020	2021
	8000	21000	13500	20000	20000	14000	14000	14000
Actual	9760	34134	15225	14982	26257			
	2014	2015	2016	2017	2018	2019	2020	2021
	56550	56996	81084	72880	85709	101428	90688	91426
2018 YTD Total \$ 58,782								

Engineering

This expenditure funds engineering services provided by the Township Engineer.

As London Grove is a smaller community, and as the level of required engineering services varies from one month to the next, the Township does not engage an engineer on a retainer basis. Instead, the Township pays for engineering and inspection services on a contracted hourly rate, plus expenses, on an as-needed basis.

When permitted by law, the Township requires developers, contractors and others to pay for services provided by the Township professionals such as the Engineer.

The Township implemented an escrow program that requires developers, contractors and others to post funds with the Township in advance of the Township incurring professional service expenses. This arrangement eliminates "back-billing" for services provided, minimizing the Township's financial exposure.

Engineering fees incurred for services rendered for land development and the like have limited impact on the budget as these costs are reimbursed by funds collected from the developers.

This expenditure also includes engineering costs for Township projects. In the past this has included: the MS4 Program, the new Public Works Department buildings, Goddard Park plans, road and bridge projects. In addition, the MS4 line item also includes \$3,600 annually

Year	Budget	Actual	% of Budget
2012	\$ 52,000	\$ 394,148	757.98%
2013	\$ 60,000	\$ 20,907	34.84%
2014	\$ 40,000	\$ 90,020	225.05%
2015	\$ 60,000	\$ 40,778	67.96%
2016	\$ 51,000	\$ 48,939	95.96%
2017	\$ 60,000	\$ 68,795	114.66%
2018	\$ 66,000	\$ 25,259	38.27%
2019	\$ 64,600	\$ -	0.00%
2020	\$ 69,600		
2021	\$ 69,600		



OPERATING BUDGET

Expenditures

Engineering Worksheet

Engineering - Township Work (408.31)								
	2014	2015	2016	2017	2018	2019	2020	2021
	40000	60000	25000	25000	40000	40000	40000	40000
Actual	90020	14016	20894	32435	7331	0	0	0

Engineering - Goddard Park (408.32)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	1000	5000	1000	1000	1000	1000
Actual	0	5985	0	846	656	0	0	0

Engineering - New Maintenance Facility (408.33)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	5000	5000	0	0	0	0
Actual	0	10144	10227	3644	1845	0	0	0

Engineering - MS4/Stormwater (408.34)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	20000	25000	25000	23600	28600	28600
Actual	0	10634	17818	31870	15427	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
40000	60000	51000	60000	66000	64600	69600	69600

Notes on 2018 Projected Actual

2018 YTD Total \$ 25,259

Government Buildings

This expenditure provides for the general repair and maintenance of the Township Building and garage facility as well as for the payment of utilities.

The 2019 Budget includes a one time the cost of \$28,000 for the purchase of a new Township Sign to replace the dilapidated old sign.

The PWD "garage" utilities includes the following:

Brine Tank	\$ 880.28
Sewer	\$1,087.68
Water	\$ 758.48
Alarm System	\$1,000.00
Comstar	\$1,998.00

In addition, the 2019 Budget assumes a one-time cost to install a fire and burglar alarm system at the Public Works Building and upgrade of the alarm system at the Township Building in the amount of \$20,000.

Janitorial services includes \$16,000 (\$675.00 monthly) annually for the administration building and \$5,220 (\$445 monthly) for the Public Works building.

Township Utilities include:

PECO	\$15,083.40
Comstar	\$ 4,662.00
Water & Sewer	\$ 823.96

Year	Budget	Actual	% of Budget
2012	\$ 55,300	\$ 80,089	144.83%
2013	\$ 44,250	\$ 43,384	98.04%
2014	\$ 50,000	\$ 40,850	81.70%
2015	\$ 46,340	\$ 36,160	78.03%
2016	\$ 42,500	\$ 33,594	79.04%
2017	\$ 55,800	\$ 38,669	69.30%
2018	\$ 45,361	\$ 49,456	109.03%
2019	109,024	\$ -	0.00%
2020	\$ 81,491		
2021	\$ 81,963		



Government Buildings Worksheet

Township Building - Repair & Maintenance (409.35)								
	2014	2015	2016	2017	2018	2019	2020	2021
	1500	1500	1500	1500	1500	38000	10000	10000
Actual	1755	1408	1796	6048	6660	0	0	0
Township Utilities (409.36)								
	2014	2015	2016	2017	2018	2019	2020	2021
	11000	10500	10000	10500	10000	21000	21210	21422
Actual	9439	8279	9476	10050	18187	0	0	0
Garage Utilities (409.361)								
	2014	2015	2016	2017	2018	2019	2020	2021
	11000	13200	12000	11000	10000	25724	25981	26241
Actual	12593	10902	8474	7582	7613	0	0	0
Garage - Repair & Maintenance (409.37)								
	2014	2015	2016	2017	2018	2019	2020	2021
	1500	2400	2500	1800	1000	1800	1800	1800
Actual	2595	3654	1284	3267	2233	0	0	0
Township & Garage - Trash (409.44)								
	2014	2015	2016	2017	2018	2019	2020	2021
	3500	3000	2500	2500	2041	2000	2000	2000
Actual	2782	2634	2634	2580	2042	0	0	0
Janitorial Services (409.45)								
	2014	2015	2016	2017	2018	2019	2020	2021
	7500	7500	7500	9500	13320	16000	16000	16000
Actual	7500	8000	7500	9142	12720	0	0	0
Capital Repairs (409.72)								
	2014	2015	2016	2017	2018	2019	2020	2021
	8000	2040	2500	17000	2500	2500	2500	2500
Actual	0	1284	0	0	0	0	0	0
Capital Equipment (409.75)								
	2014	2015	2016	2017	2018	2019	2020	2021
	6000	6200	4000	2000	5000	2000	2000	2000
Actual	4186	0	2430	0	0	0	0	0
	2014	2015	2016	2017	2018	2019	2020	2021
	50000	46340	42500	55800	45361	109024	81491	81963

Notes on 2018 Projected Actual

2018 YTD Total \$ 49,456

FIRE MARSHAL

The Township hired a full-time Fire Marshal in 2018. The Fire Marshal duties include, but are not limited to, the following:

Community Risk Reduction is the mission of the Fire Marshal. The reduction of risk is managed through a risk analysis of all hazards within the township. These hazards can be both natural or human-caused and mitigated utilizing prevention, planning, and response. The schools within the township are a high life hazard, therefore considerable attention is spent on this area. Inspections of commercial properties ensures the life safety features are maintained and properly functioning. Supporting our emergency service personnel ensures a level of high-quality response during an emergency.

The Materials and Supplies includes the purchase and installation of an AED in the amount of \$2,450.00 and Fire Fighter Gear in the amount of \$6,000.00. This line item is also for office supplies, etc.

This expenditure also includes \$2,100 annually for 10% of the cost of the

Year	Budget	Actual	% of Budget
2012	\$ -	\$ -	0.00%
2013	\$ -	\$ -	0.00%
2014	\$ -	\$ -	0.00%
2015	\$ -	\$ -	0.00%
2016	\$ -	\$ -	0.00%
2017	\$ -	\$ -	0.00%
2018	\$ 72,560	\$ 78,999	108.87%
2019	\$ 98,786	\$ -	0.00%
2020	\$ 96,381		
2021	\$ 97,442		



OPERATING BUDGET

Expenditures

Fire Marshal Worksheet

	Fire Marshal - Salary (410.10)							
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	68680	69691	70736	71797
Actual	0	0	0	0	70559	0	0	0
	Communication (410.32)							
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	380	9545	9545	9545
Actual	0	0	0	0	731	0	0	0
	Fuel (410.33)							
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	500	2000	2000	2000
Actual	0	0	0	0	1418	0	0	0
	Vehicle/Parts/Service (410.37)							
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	500	2000	2000	2000
Actual	0	0	0	0	75	0	0	0
	Materials & Supplies (410.42)							
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	9450	6000	6000
Actual	0	0	0	0	2337	0	0	0
	Meetings/Dues/Conferences/Training (410.46)							
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	2500	4000	4000	4000
Actual	0	0	0	0	2488	0	0	0
	TRAISR Computer Software (410.47)							
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	2100	2100	2100
Actual	0	0	0	0	1390			
	Summer Intern							
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	6000	6000	6000
Actual	0	0	0	0	0			
	0	0	0	0	72560	98786	96381	97442

FIRE PROTECTION

This expenditure funds fire services for the Township.

The Township is served by Avondale Fire Company and, West Grove Fire Company.

In addition, this expenditure includes the Foreign Fire Tax Relief which is a "pass-through" of State funds received pursuant to the Pennsylvania Foreign Fire Insurance Tax Distribution Law, commonly known as Act 205. Act 205 levies a two percent tax on fire insurance policies for Pennsylvania properties written by insurance companies that are not incorporated in the Commonwealth. These funds are then distributed to municipalities served by volunteer fire companies; the distribution is calculated based on a municipality's relative population and real estate market value.

Within sixty days of receiving this annual disbursement the Township is required to forward the money to the relief funds of volunteer fire companies that serve as primary responders in our community.

This money is simply passed through the Township and has no effect on the budget.

Year	Budget	Actual	% of Budget
2012	\$ 180,000	\$ 181,775	100.99%
2013	\$ 185,600	\$ 196,340	105.79%
2014	\$ 184,000	\$ 194,744	105.84%
2015	\$ 247,855	\$ 241,731	97.53%
2016	\$ 246,354	\$ 260,203	105.62%
2017	\$ 259,721	\$ 252,869	97.36%
2018	\$ 268,421	\$ 259,459	96.66%
2019	\$ 276,577	\$ -	0.00%
2020	\$ 285,306		
2021	\$ 294,392		



OPERATING BUDGET

Expenditures

Fire Protection Worksheet

Fireman's Workers Comp Insurance (411.35)

	2014	2015	2016	2017	2018	2019	2020	2021
	9000	18300	15000	16000	16537	17364	18232	19144
Actual	14341	13716	15851	10907	12621			

West Grove Fire Company (411.51)

	2014	2015	2016	2017	2018	2019	2020	2021
	80000	100555	103894	111314	120122	128689	132549	136526
Actual	80000	100555	111314	112419	120122			

Avondale Fire Company (411.52)

	2014	2015	2016	2017	2018	2019	2020	2021
	40000	69000	69000	73947	76165	79974	83972	88171
Actual	40000	69000	73947	73947	76165			

West Grove Foreign Fire Tax Relief (411.53)

	2014	2015	2016	2017	2018	2019	2020	2021
	33000	36000	35076	35076	33358	30331	30331	30331
Actual	36242	35076	35455	33358	30331			

Avondale Foreign Fire Tax Relief (411.54)

	2014	2015	2016	2017	2018	2019	2020	2021
	22000	24000	23384	23384	22239	20221	20221	20221
Actual	24161	23384	23636	22239	20221			

	2014	2015	2016	2017	2018	2019	2020	2021
	184000	247855	246354	259721	268421	276577	285306	294392

Notes on 2018 Projected Actual

2018 YTD Total \$ 259,459

Ambulance & Rescue

This expenditure funds ambulance services for the Township.

The Township is served by: West Grove Ambulance; Avondale Ambulance and, Southern Chester County Emergency Medical Service (SCC EMS).

The 2019 budget assumes a slight increase for SCC EMS based on their written budget requests.

Year	Budget	Actual	% of Budget
2012	\$ 137,000	\$ 137,000	100.00%
2013	\$ 136,096	\$ 138,096	101.47%
2014	\$ 137,373	\$ 139,373	101.46%
2015	\$ 144,307	\$ 141,663	98.17%
2016	\$ 143,996	\$ 148,675	103.25%
2017	\$ 151,442	\$ 148,506	98.06%
2018	\$ 150,298	\$ 150,298	100.00%
2019	\$ 156,579	\$ -	0.00%
2020	\$ 164,408		
2021	\$ 172,629		



Ambulance & Rescue Worksheet

West Grove Ambulance (412.10)

	2014	2015	2016	2017	2018	2019	2020	2021
	46269	48514	48203	50613	46965	49860	52353	54971

Actual 46269 48559 48282 47792 46965

Avondale Ambulance (412.20)

	2014	2015	2016	2017	2018	2019	2020	2021
	44000	46000	46000	50715	53251	55913	58709	61644

Actual 46000 46000 50600 50600 53251

S. Chester County Emergency Medical (412.30)

	2014	2015	2016	2017	2018	2019	2020	2021
	47104	49793	49793	50114	50082	50806	53346	56014

Actual 47104 47104 49793 50114 50082

	2014	2015	2016	2017	2018	2019	2020	2021
	137373	144307	143996	151442	150298	156579	164408	172629

Notes on 2018 Projected Actual

2018 YTD Total \$ 150,298

Code Enforcement

This expenditure includes compensation for the Code Officer's salary and the Code Office Administrative Assistant's salary. The 2019 budget includes a full-time Code Enforcement Officer for building, zoning and enforcement efforts. In addition this expenditure provides for transportation and mileage; attendance at meetings and conferences; annual dues; and subscriptions for the Code Officer.

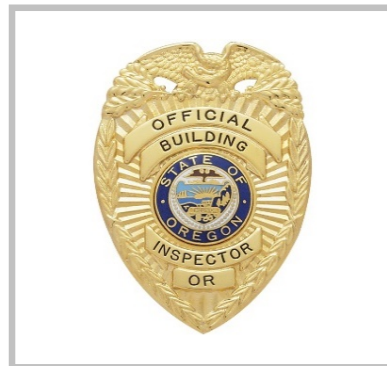
This expenditure also provides for the Code Officer's vehicle maintenance; supplies; cell phone; and uniforms.

The Uniform Construction Code (UCC) requires that for every building permit issued by the Township, the additional sum of \$4.50 be collected and sent to the DCED on a quarterly basis. This expenditure is a pass through of money and has no effect on the budget

Wages include salaries for Building Code Official and Code Department Administrative Assistant.

This expenditure also includes 60% of the

Year	Budget	Actual	% of Budget
2012	\$ 158,100	\$ 153,160	96.88%
2013	\$ 159,000	\$ 157,190	98.86%
2014	\$ 164,770	\$ 161,401	97.96%
2015	\$ 117,028	\$ 128,518	109.82%
2016	\$ 144,471	\$ 136,575	94.53%
2017	\$ 138,187	\$ 124,244	89.91%
2018	\$ 151,423	\$ 165,251	109.13%
2019	\$ 159,099	\$ -	0.00%
2020	\$ 166,366		
2021	\$ 168,465		



OPERATING BUDGET

Expenditures

Code Enforcement Worksheet

Wages (413.10)								
	2014	2015	2016	2017	2018	2019	2020	2021
	157000	110600	138871	101686	137323	137819	139886	141985
Actual	158025	122160	132139	116983	142521			
Supplies (413.22)								
	2014	2015	2016	2017	2018	2019	2020	2021
	1500	2000	1000	1000	1000	1100	1100	1100
Actual	995	0	981	304	882			
Communication - Portable (413.32)								
	2014	2015	2016	2017	2018	2019	2020	2021
	600	780	1200	1200	1200	4580	4780	4780
Actual	712	1951	1331	317	606			
Fuel (413.33)								
	2014	2015	2016	2017	2018	2019	2020	2021
	1000	780	800	800	800	800	800	800
Actual	748	661	272	343	556			
Vehicle Service/Parts (413.37)								
	2014	2015	2016	2017	2018	2019	2020	2021
	500	600	300	300	500	500	500	500
Actual	73	41	400	0	804			
Meetings/Conferences/Dues/Training (413.46)								
	2014	2015	2016	2017	2018	2019	2020	2021
	3270	1500	1500	1500	2500	2500	2500	2500
Actual		2785	544	3148	1107			
Uniforms (413.44)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	200	200	200
Actual	0	0	0	0	0			
Third Party Contractor (413.45)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	5000	5000
Actual	0	0	0	0	0			
DCED Fees for UCC (413.53)								
	2014	2015	2016	2017	2018	2019	2020	2021
	900	768	800	600	600	800	800	800
Actual	848	920	908	608	1063			
TRAISR Computer Software (413.54)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	31101	7500	10800	10800	10800
Actual	0	0	0	2541	17712			
	2014	2015	2016	2017	2018	2019	2020	2021
	164770	117028	144471	138187	151423	159099	166366	168465

Notes on 2018 Projected Actual

2018 YTD Total \$ 165,251

Planning & Zoning

This expenditure provides for costs incurred during Conditional Use hearings and for the costs of Zoning Hearing Board proceedings. These costs include services for the court reporter, solicitor, other professional services such as and advertising.

The expenditure also provides compensation to the Zoning Hearing Board for their service to the Township.

In addition this expenditure provides for attendance at meetings and conferences; annual dues; subscriptions; and, training for the Zoning Hearing Board and Planning Commission members.

The Township has been working on Zoning Ordinance Amendments (\$10,000) and this expenditure is to complete this effort. A total of \$10,000 is also budgeted to begin work on updating selected portions of the Subdivision and Land Development Ordinance.

Year	Budget	Actual	% of Budget
2012	\$ 65,750	\$ 14,798	22.51%
2013	\$ 69,250	\$ 28,463	41.10%
2014	\$ 63,750	\$ 69,062	108.33%
2015	\$ 47,890	\$ 49,414	103.18%
2016	\$ 34,125	\$ 42,685	125.08%
2017	\$ 33,625	\$ 43,746	130.10%
2018	\$ 33,625	\$ 30,015	89.26%
2019	\$ 39,150	\$ -	0.00%
2020	\$ 39,150		
2021	\$ 39,150		



OPERATING BUDGET Expenditures

Planning & Zoning Worksheet

Zoning Hearing Board (414.16)								
	2014	2015	2016	2017	2018	2019	2020	2021
	250	250	525	525	525	1050	1050	1050
Actual	900	950	0	1475	375			

Professional Services (414.31)								
	2014	2015	2016	2017	2018	2019	2020	2021
	45000	28500	15000	15000	15000	20000	20000	20000
Actual	31275	28529	24349	23650	19333			

Advertising ZHB & Conditional Use (414.34)								
	2014	2015	2016	2017	2018	2019	2020	2021
	2000	2520	1500	1000	1000	1000	1000	1000
Actual	3437	1621	784	1963	2374			

Court Reporter - ZHB & Conditional Use (414.40)								
	2014	2015	2016	2017	2018	2019	2020	2021
	3500	3600	1600	1600	1600	1600	1600	1600
Actual	5677	1861	942	1368	2684			

Meetings/Conferences/Dues/Training (414.42)								
	2014	2015	2016	2017	2018	2019	2020	2021
	1000	1020	500	500	500	500	500	500
Actual	390	121	100	0	95			

Ordinance Amendments (414.45)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	10000	10000	10000
Actual	0	0	0	0	0	0	0	0

ZHB Legal Services (414.49)								
	2014	2015	2016	2017	2018	2019	2020	2021
	12000	12000	15000	15000	15000	15000	15000	15000
Actual	27383	16332	16509	15290	5155			

	2014	2015	2016	2017	2018	2019	2020	2021
	63750	47890	34125	33625	33625	39150	39150	39150

Notes on 2018 Projected Actual

2018 YTD Total \$ 30,015

Emergency Management

This expenditure provides for compensation, equipment and reimbursement of expenses to the Emergency Management Coordinator for annual services provided to the Township.

Year	Budget	Actual	% of Budget
2012	\$ 2,400	\$ 2,546	106.07%
2013	\$ 2,400	\$ 2,295	95.63%
2014	\$ 2,000	\$ 10,018	500.88%
2015	\$ 2,100	\$ 2,710	129.07%
2016	\$ 2,100	\$ 2,307	109.86%
2017	\$ 2,500	\$ 2,547	101.89%
2018	\$ 2,500	\$ 1,717	68.68%
2019	\$ 1,000	\$ -	0.00%
2020	\$ 1,000		
2021	\$ 1,000		



Emergency Management Worksheet

Emergency Management (415.10)								
	2014	2015	2016	2017	2018	2019	2020	2021
	2000	2100	2100	2500	2500	500	500	500
Actual	10018	2710	2307	2547	1600			

Emergency Management Expenses (415.11)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	500	500	500
Actual	0	0	0	0	117			

2014	2015	2016	2017	2018	2019	2020	2021
2000	2100	2100	2500	2500	1000	1000	1000

Notes on 2018 Projected Actual

2018 YTD Total \$ 1,717

Health & Human Services

This expenditure provides for annual animal control services within the Township.

The budget is based on the BVSPCA 2018 contract fee of \$1,500. In addition the Township will be charged the following fees for each animal picked up and brought to the BVSPCA shelter.

Animal Acquisition	\$103.00
APS Activity Fee	\$ 41.20
Unclaimed Stray Boarding	\$ 51.50
Emergency Reposes	\$103.00

The acquisition and boarding fees are refunded to the Township when an owner retrieves their lost pet. The owner is then charged those fees.

Year	Budget	Actual	% of Budget
2012	\$ 500	\$ 715	143.00%
2013	\$ 500	\$ -	0.00%
2014	\$ 500	\$ -	0.00%
2015	\$ 500	\$ 750	150.00%
2016	\$ 800	\$ 800	100.00%
2017	\$ 800	\$ 1,500	187.50%
2018	\$ 1,500	\$ 2,640	176.00%
2019	\$ 2,200	\$ -	0.00%
2020	\$ 2,200		
2021	\$ 2,334		



Health & Human Services Worksheet

Animal Control (422.10)								
	2014	2015	2016	2017	2018	2019	2020	2021
	500	500	800	800	1500	2200	2266	2334
Actual	0	750	800	1500	2640			

2014	2015	2016	2017	2018	2019	2020	2021
500	500	800	800	1500	2200	2266	2334

Notes on 2018 Projected Actual

2018 YTD Total	\$	2,640
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Sanitation

This expenditure provides for Township recycling costs and hazardous waste costs for events hosted by the Chester County Department of Health so that residents may safely dispose of hazardous waste and recycling.

The cost for the County Hazardous Waste is calculated by taking the total number of housing units for all participating municipalities (as per the 2010 Census*). The township is then billed only for its number of housing units (2,404*) by taking the total amount due and pro-rating the proportionate share. The Township is invoiced twice per year. The County applies for grant monies to reimburse the Township one half of the incurred expenses each year.

Year	Budget	Actual	% of Budget
2012	\$ 25,600	\$ 187,237	731.40%
2013	\$ 6,000	\$ 3,064	51.07%
2014	\$ 4,000	\$ 3,438	85.95%
2015	\$ 3,300	\$ 4,233	128.27%
2016	\$ 3,300	\$ 3,277	99.30%
2017	\$ 3,300	\$ 3,432	104.00%
2018	\$ 3,300	\$ 3,199	96.94%
2019	\$ 3,300	\$ -	0.00%
2020	\$ 3,300		
2021	\$ 3,300		



OPERATING BUDGET

Expenditures

Sanitation Worksheet

Recycling (426.10)

	2014	2015	2016	2017	2018	2019	2020	2021
	2000	2100	2100	2100	2100	2100	2100	2100
Actual	2083	1957	1957	1954	1197			

County Hazardous Waste (427.00)

	2014	2015	2016	2017	2018	2019	2020	2021
	2000	1200	1200	1200	1200	1200	1200	1200
Actual	1355	1623	1320	1478	1664			

Sewer & Water Reimbursable Wages (429.12)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0
Actual	0	653	0	0	338	0		

2014	2015	2016	2017	2018	2019	2020	2021
4000	3300	3300	3300	3300	3300	3300	3300

Notes on 2018 Projected Actual

2018 YTD Total \$ 3,199

Public Works

This expenditure includes wages for the Public Works Department as well as providing for seminars & training; transportation & mileage; attendance at meetings and conferences; annual dues; and subscriptions.

This expenditure also provides for maintenance of vehicles and equipment; gasoline/diesel fuel; materials & supplies; small shop tools; and, all other general expenses.

In addition, this expenditure provides for PA One Call services; cell phones and telephones; uniforms; fire extinguishers; and, CDL Program and Testing.

Wages include all full-time salaries and anticipated overtime plus the addition of 2 permanent part-time employees and part-time summer help.

This expenditure also includes 10% of the annual cost for the TRAISR Computer Software.

Year	Budget	Actual	% of Budget
2012	\$ 295,200	\$ 315,441	106.86%
2013	\$ 308,700	\$ 316,113	102.40%
2014	\$ 305,200	\$ 303,597	99.47%
2015	\$ 414,180	\$ 396,195	95.66%
2016	\$ 405,586	\$ 390,723	96.34%
2017	\$ 411,570	\$ 377,212	91.65%
2018	\$ 374,000	\$ 372,864	99.70%
2019	\$ 402,700	\$ -	0.00%
2020	\$ 404,665		
2021	\$ 405,777		



Public Works Worksheet

	Wages (430.12)							
	2014	2015	2016	2017	2018	2019	2020	2021
	230000	330000	315466	315000	310000	335000	335375	335375
Actual	231858	318022	330087	293059	314772			
	Materials & Supplies (430.21)							
	2014	2015	2016	2017	2018	2019	2020	2021
	15000	12000	20000	20000	9300	10000	10200	10404
Actual	11629	21906	12432	20062	7285			
	General Expense (430.24)							
	2014	2015	2016	2017	2018	2019	2020	2021
	6000	9600	10000	12000	8000	8000	8160	8323
Actual	5248	12494	8138	15225	10039			
	Maintenance (430.25)							
	2014	2015	2016	2017	2018	2019	2020	2021
	5000	3540	3500	5000	4000	4000	4000	4000
Actual	2693	3274	1163	3140	3607			
	Small Shop Tools (430.26)							
	2014	2015	2016	2017	2018	2019	2020	2021
	5000	3960	8000	15000	5000	10000	10200	10404
Actual	3890	2835	4487	15502	3833			
	Uniforms (430.28)							
	2014	2015	2016	2017	2018	2019	2020	2021
	5000	3900	4000	4000	4000	4000	4000	4000
Actual	4039	3477	5580	1818	5391			
	PA One Call (430.31)							
	2014	2015	2016	2017	2018	2019	2020	2021
	1000	840	750	500	400	400	400	400
Actual	773	660	292	396	415			
	Communication (430.32)							
	2014	2015	2016	2017	2018	2019	2020	2021
	4000	5100	5100	5800	6000	4500	4590	4682
Actual	5044	6081	5638	6186	3813			
	Gasoline/Diesel Fuel (430.33)							
	2014	2015	2016	2017	2018	2019	2020	2021
	30000	42000	35000	30000	22000	22000	22440	22889
Actual	36686	25724	20372	18158	21215			
	Seminars, CDL & Training (430.46)							
	2014	2015	2016	2017	2018	2019	2020	2021
	2000	1800	2000	2500	3500	3000	3500	3500
Actual	795	967	1482	2242	1732			
	CDL Program & Testing (430.47)							
	2014	2015	2016	2017	2018	2019	2020	2021
	1000	540	570	570	600	600	600	600
Actual	559	434	555	1425	761			
	Fire Extinguishers (430.50)							
	2014	2015	2016	2017	2018	2019	2020	2021
	1200	900	1200	1200	1200	1200	1200	1200
Actual	384	322	498	0	0			
	2014	2015	2016	2017	2018	2019	2020	2021
	305200	414180	405586	411570	374000	402700	404665	405777

Notes on 2018 Projected Actual

2018 YTD Total \$ 372,864

Snow Removal

This expenditure funds snow removal services for the Township which includes wages, salt & materials.

This expenditure also includes the Thistle Court Snow Removal Contract.

Year	Budget	Actual	% of Budget
2012	\$ 35,500	\$ 32,815	92.44%
2013	\$ 35,450	\$ 19,377	54.66%
2014	\$ 35,450	\$ 80,525	227.15%
2015	\$ 53,450	\$ 91,663	171.49%
2016	\$ 65,450	\$ 44,723	68.33%
2017	\$ 90,600	\$ 30,729	33.92%
2018	\$ 40,450	\$ 37,170	91.89%
2019	\$ 55,700	\$ -	0.00%
2020	\$ 55,700		
2021	\$ 55,700		



Snow Removal Worksheet

Wages - Snow (432.12)

	2014	2015	2016	2017	2018	2019	2020	2021
	30000	20000	30000	30000	30000	40000	40000	40000
Actual	15701	28383	25278	17531	26010			

Salt & Materials (432.24)

	2014	2015	2016	2017	2018	2019	2020	2021
	5000	33000	35000	60000	10000	15000	15000	15000
Actual	63251	62833	18874	12750	10530			

Snow removal Contract (432.45)

	2014	2015	2016	2017	2018	2019	2020	2021
	450	450	450	600	450	700	700	700
Actual	1573	448	571	448	631			

2014	2015	2016	2017	2018	2019	2020	2021
35450	53450	65450	90600	40450	55700	55700	55700

Notes on 2018 Projected Actual

2018 YTD Total **\$ 37,170**

Signs

This expenditure funds the cost of replacement signs, sign posts, traffic light maintenance and electric costs.

In 2018 an accident caused damage to an traffic signal box on Route 41. The cost to repair the box was \$26,929.00 which is reflected here. The Township was reimbursed for this damage and was deposited in to the General Fund revenues for settlements.

Year	Budget	Actual	% of Budget
2012	\$ 6,000	\$ 11,422	190.37%
2013	\$ 8,600	\$ 7,578	88.11%
2014	\$ 11,000	\$ 10,174	92.49%
2015	\$ 8,000	\$ 9,718	121.48%
2016	\$ 12,500	\$ 14,453	115.62%
2017	\$ 15,000	\$ 17,449	116.33%
2018	\$ 18,000	\$ 48,237	267.98%
2019	\$ 19,000	\$ -	0.00%
2020	\$ 19,000		
2021	\$ 19,000		



OPERATING BUDGET E x p e n d i t u r e s

Signs Worksheet

Sign Materials (433.24)

	2014	2015	2016	2017	2018	2019	2020	2021
	8000	6000	10000	12000	15000	16000	16000	16000
Actual	7736	7915	12329	15660	18331			

Traffic Light Maintenance & Electric (433.36)

	2014	2015	2016	2017	2018	2019	2020	2021
	3000	2000	2500	3000	3000	3000	3000	3000
Actual	2437	1803	2124	1789	29906			

	2014	2015	2016	2017	2018	2019	2020	2021
	11000	8000	12500	15000	18000	19000	19000	19000

Notes on 2018 Projected Actual

2018 YTD Total \$ 48,237

Street Lights

This expenditure funds the maintenance and electric costs for Township street lights.

Year	Budget	Actual	% of Budget
2012	\$ 1,000	\$ 5,152	515.23%
2013	\$ 5,000	\$ 4,933	98.66%
2014	\$ 5,800	\$ 4,075	70.26%
2015	\$ 4,200	\$ 6,035	143.68%
2016	\$ 6,000	\$ 4,757	79.28%
2017	\$ 6,000	\$ 4,580	76.34%
2018	\$ 6,500	\$ 1,499	23.06%
2019	\$ 2,500	\$ -	0.00%
2020	\$ 2,500		
2021	\$ 2,500		



Street Lights Worksheet

	Maintenance & Electric (434.36)							
	2014	2015	2016	2017	2018	2019	2020	2021
	5800	4200	6000	6000	6500	2500	2500	2500
Actual	4075	6035	4757	4580	1499			

2014	2015	2016	2017	2018	2019	2020	2021
5800	4200	6000	6000	6500	2500	2500	2500

Notes on 2018 Projected Actual

2018 YTD Total	\$	1,499
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Machinery Repair

The expenditure includes the cost for parts and equipment used to maintain Township owned vehicles and equipment.

Year	Budget	Actual	% of Budget
2012	\$ 55,000	\$ 50,883	92.51%
2013	\$ 45,000	\$ 53,091	117.98%
2014	\$ 47,000	\$ 59,243	126.05%
2015	\$ 46,320	\$ 67,688	146.13%
2016	\$ 46,000	\$ 52,584	114.31%
2017	\$ 46,000	\$ 44,985	97.79%
2018	\$ 45,000	\$ 56,045	124.54%
2019	\$ 46,000	\$ -	0.00%
2020	\$ 46,000		
2021	\$ 46,000		



Machinery Repair Worksheet

Small Equipment Parts (437.26)

	2014	2015	2016	2017	2018	2019	2020	2021
	5000	5520	7000	7000	6000	6000	6000	6000
Actual	10829	7347	9246	9410	3566			

Vehicle Parts (437.28)

	2014	2015	2016	2017	2018	2019	2020	2021
	20000	21000	22000	22000	22000	22000	22000	22000
Actual	28894	35959	28081	16552	29512			

Equipment Parts (437.29)

	2014	2015	2016	2017	2018	2019	2020	2021
	22000	19800	17000	17000	17000	18000	18000	18000
Actual	19520	24382	15256	19023	22966			

	2014	2015	2016	2017	2018	2019	2020	2021
	47000	46320	46000	46000	45000	46000	46000	46000

Notes on 2018 Projected Actual

2018 YTD Total \$ **56,045**

Road Maintenance

This expenditure provides for the maintenance of public roads which includes materials and the rental equipment and equipment purchases.

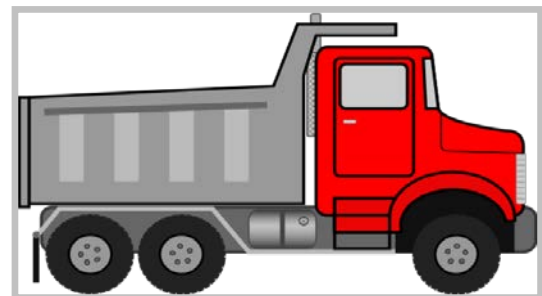
In 2016 the Township purchased two vehicles, a Mack Truck and a D-5500 Dump Truck. In addition, in 2016 the Township purchased a Kubota FRT Mower.

In 2017 the Township purchased a Dodge Ram 3500 for \$50,355.00 to replace a similar 2006 vehicle.

In 2018 the Township purchased a 2018 Ram 3500 Tradesman for \$46,895.00; LeeBoy 7000 Asphalt Paver for \$33,500.00; Kubota Utility Vehicle for \$16,829.66; and a Felling Deck over Trailer for \$31,947.86. All of this equipment was purchased from the Equipment Replacement Fund.

The 2019 budget shows zero dollars as the equipment replacement costs will be expended from the Equipment

Year	Budget	Actual	% of Budget
2012	\$ 125,000	\$ 154,588	123.67%
2013	\$ 86,000	\$ 236,118	274.56%
2014	\$ 136,000	\$ 134,037	98.56%
2015	\$ 137,100	\$ 139,365	101.65%
2016	\$ 160,100	\$ 109,671	68.50%
2017	\$ 80,000	\$ 38,681	48.35%
2018	\$ 77,000	\$ 98,624	128.08%
2019	\$ 204,000	\$ -	0.00%
2020	\$ 214,000		
2021	\$ 224,500		



Road Maintenance Worksheet

Road Maintenance Material (438.28)

	2014	2015	2016	2017	2018	2019	2020	2021
	50000	51000	75000	75000	75000	200000	210000	220500
Actual	41553	68081	55358	38681	95617			

Contract & Extra Hire (438.35)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0
Actual	0	0	0	0	0	0	0	0

Equipment Rental (438.38)

	2014	2015	2016	2017	2018	2019	2020	2021
	5000	5100	5100	5000	2000	4000	4000	4000
Actual	4939	6315	277	0	3007			

Equipment Purchase (438.74)

	2014	2015	2016	2017	2018	2019	2020	2021
	81000	81000	80000	0	0	0	0	0
Actual	87545	64969	54036	0	0			

	2014	2015	2016	2017	2018	2019	2020	2021
	136000	137100	160100	80000	77000	204000	214000	224500

Notes on 2018 Projected Actual

2018 YTD Total \$ 98,624

Bridge Repair

This expenditure funds the costs of major bridge repairs in the Township.

To fund these projects, the 2013 and 2014 EIT tax was increased to 1.25% (which was an increase of 0.50%). As promised by the Board of Supervisors, beginning in 2015 the EIT tax was decreased back to 0.75%.

The 2019 Budget reflects anticipated costs for McCue Road bridge repair.

As of 2018, all other bridges within the Township are in good standing.

Year	Budget	Actual	% of Budget
2013	\$ -	\$ 743,817	743817.00%
2014	\$ 170,000	\$ 423,549	249.15%
2015	\$ 574,000	\$ 551,095	96.01%
2016	\$ 178,000	\$ 267,219	150.12%
2017	\$ 15,000	\$ -	0.00%
2018	\$ -	\$ -	0.00%
2019	\$ 30,000	\$ -	0.00%
2020	\$ 10,000		
2021	\$ 27,316		



Bridge Repair Worksheet

Bridge - Materials (438.281)

	2014	2015	2016	2017	2018	2019	2020	2021
	40000	226000	3000	0	0	0	0	0

Actual 125255 199022 255253 0 0

Bridge - Inspections (438.31)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	15000	15000	0	0	0	0

Actual 0 0 0 0 0

Bridge - Equipment Rental (438.381)

	2014	2015	2016	2017	2018	2019	2020	2021
	30000	8000	0	0	0	0	0	0

Actual 3513 8632 0 0 0

Bridge - Contracting Work (438.61)

	2014	2015	2016	2017	2018	2019	2020	2021
	100000	323000	140000	0	0	30000	10000	27316

Actual 276070 291770 0 0 0

Bridge - Engineering (438.66)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	17000	20000	0	0	0	0	0

Actual 18711 51671 11966 0 0

Bridge - Repair (439.67)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0

Actual 0 0 0 0 0

	2014	2015	2016	2017	2018	2019	2020	2021
	170000	574000	178000	15000	0	30000	10000	27316

Notes on 2018 Projected Actual

2018 YTD Total \$ -

OPERATING BUDGET

Expenditures

This expenditure provides for contract paving of Township owned roadways as part of the annual Road Program.

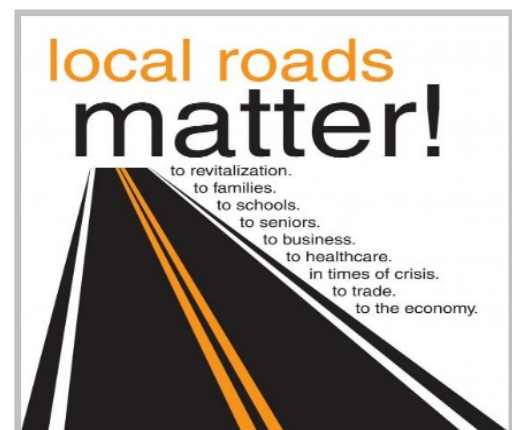
Scheduled road construction for 2019 is as follows:

- Sullivan Road, base repair & overlay \$179,505
- Lake Road, base repair & overlay \$124,604
- Holly Lane, milling, leveling & overlay \$ 23,673
- Selective bar patching on various roads \$ 42,000

The total cost for these projects amounts to \$369,782. The 2019 budget assumes \$76,782 from the General Fund. The balance will be taken from the Liquid Fuel Fund (\$268,000.00) and SECCRA Road Improvement Fund (\$25,000.00).

Road Reconstruction

Year	Budget	Actual	% of Budget
2012	\$ 146,400	\$ 206,489	141.04%
2013	\$ 110,000	\$ 110,162	100.15%
2014	\$ 101,000	\$ 181,425	179.63%
2015	\$ 89,934	\$ 643,470	715.49%
2016	\$ 320,000	\$ 317,403	99.19%
2017	\$ 335,000	\$ 341,963	102.08%
2018	\$ 327,945	\$ 356,113	108.59%
2019	\$ 76,782	\$ -	0.00%
2020	\$ 206,577		
2021	\$ 115,958		



Road Reconstruction Worksheet

Equipment Rental (439.38)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0
Actual	0	0	0	0	0			

Contract Paving (439.45)								
	2014	2015	2016	2017	2018	2019	2020	2021
	101000	89934	320000	335000	327945	76782	206577	115958
Actual	181425	643470	317403	341963	356113			

2014	2015	2016	2017	2018	2019	2020	2021
101000	89934	320000	335000	327945	76782	206577	115958

Notes on 2018 Projected Actual

2018 YTD Total \$ 356,113

Culture & Recreation

This department provides for a variety of services, most notably the overall maintenance of Goddard Park. Maintenance includes grass trimming and weed control, tree pruning, mulching, trail repair and the upkeep of play equipment.

Also included are wages for park services provided by our Public Works Department.

This expenditure includes the quarterly contributions to the Avon Grove Library.

In addition, this department funds activities of the Parks & Recreation Board, Environmental Advisory Council, Open Space Committee and historical preservation.

Parks & Recreation Board expenses are as follows: \$2,500 for purchase of volunteer recruitment materials; \$2,500 for consultant fees associated with trails and other P&R Board responsibilities; and \$500 to host an event for the 10th anniversary of Goddard Park.

The Park & Recreation budget also includes \$500.00 for LGTMA water service.

The Parks & Recreation budget also includes a one-time cost of \$1,950.00 for the purchase of an AED plus \$500.00 for the mount.

Open Space Committee expenses are as follows: \$10,500 for consultant fees

Year	Budget	Actual	% of Budget
2012	\$ 125,500	\$ 132,299	105.42%
2013	\$ 81,900	\$ 59,629	72.81%
2014	\$ 86,900	\$ 391,512	450.53%
2015	\$ 111,550	\$ 147,806	132.50%
2016	\$ 115,000	\$ 123,837	107.68%
2017	\$ 118,236	\$ 79,854	67.54%
2018	\$ 122,930	\$ 91,436	74.38%
2019	\$ 141,475	\$ -	0.00%
2020	\$ 152,042		
2021	\$ 156,069		



Culture & Recreation Worksheet

	Park Wages (454.12)							
	2014	2015	2016	2017	2018	2019	2020	2021
	13000	29650	22000	30000	25000	25000	25000	25000
Actual	25067	24027	32417	25415	24128			
	Park & Recreation Board (454.24)							
	2014	2015	2016	2017	2018	2019	2020	2021
	6000	4400	5500	5500	5500	7950	5500	5500
Actual	4127	2125	2442	232	882			
	Environmental (454.31)							
	2014	2015	2016	2017	2018	2019	2020	2021
	1000	1200	15000	10000	10000	12000	12000	12000
Actual	0	14398	7861	5371	0			
	Park Maintenance (454.37)							
	2014	2015	2016	2017	2018	2019	2020	2021
	12000	21000	22000	22000	10000	20500	22550	24805
Actual	317218	57498	21795	10350	12933			
	Trail Maintenance (454.45)							
	2014	2015	2016	2017	2018	2019	2020	2021
	3000	3400	0	5000	5000	5000	5000	5000
Actual	6771	2745	16185	3165	2745			
	Land/Easement Acquisition (454.71)							
	2014	2015	2016	2017	2018	2019	2020	2021
	6000	6000	6000	0	0	0	0	0
Actual	7429	11762	12237	2500	0			
	Tree City Contract (454.72)							
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	100	100	100
Actual	0	0	0	0	0			
	Parks Capital Equipment (454.74)							
	2014	2015	2016	2017	2018	2019	2020	2021
	15000	15000	0	0	0	0	10000	10000
Actual	0	4352	0	1921	0			
	Library Contribution (456.52)							
	2014	2015	2016	2017	2018	2019	2020	2021
	30900	30900	30900	32136	40780	43325	44292	46064
Actual	30900	30900	30900	30900	40780			
	Historical Commission (459.10)							
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	2100	2100	2100	2100	2100	2100
Actual	0	0	0	0	0			
	Community Day (459.20)							
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	15000	15000	15000	15000
Actual	0	0	0	0	0			
	Open Space Committee (461.10)							
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	11500	11500	9550	10500	10500	10500
Actual	0	0	0	0	9968			
	2014	2015	2016	2017	2018	2019	2020	2021
	86900	111550	115000	118236	122930	141475	152042	156069

Notes on 2018 Projected Actual

2018 YTD Total \$ 91,436

Debt Activity

This expenditure is for interest debt paid on two notes the Township has with Wells Fargo for the Township Building.

These expenditures are calculated by using the Estimated Debt Service Schedule of Payments.

This expenditure also provided for the financing of the new maintenance facility, salt shed and generators. The 2015 Note payments for those projects began in 2017.

All budgeted numbers are per the estimated debt service payment scheduled as provided by Del Val.

Year	Budget	Actual	% of Budget
2012	\$ 41,800	\$ 38,336	91.71%
2013	\$ 43,000	\$ 37,970	88.30%
2014	\$ 51,000	\$ 37,978	74.47%
2015	\$ 46,020	\$ 47,350	102.89%
2016	\$ 141,513	\$ 154,245	109.00%
2017	\$ 243,159	\$ 238,957	98.27%
2018	\$ 243,866	\$ 243,370	99.80%
2019	\$ 245,457	\$ -	0.00%
2020	\$ 246,905		
2021	\$ 246,903		



Debt Activity Worksheet

Debt Service (471.10)								
1999 Note	2014	2015	2016	2017	2018	2019	2020	2021
	20000	20000	20000	21000	22000	23000	24000	26000
Actual	18000	18000	20000	21000	22000			

2011 Note	2014	2015	2016	2017	2018	2019	2020	2021
	1000	1000	1000	1000	1000	1000	1000	1000
Actual	1000	1000	1000	1000	1000			

2015 Note	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	91000	93000	96000	99000	101000
Actual	0	0	0	91000	93000			

Debt Interest (472.10)								
1999 Note	2014	2015	2016	2017	2018	2019	2020	2021
	30000	25020	14300	13300	12250	11150	10000	8800
Actual	18978	28350	18370	13300	12250			

2011 Note	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	3546	4859	6164	7459	8745	8715
Actual	0	0	2875	4470	6102			

2015 Note	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	102667	112000	109452	106848	104160	101388
Actual	0	0	112000	111575	109018			

	2014	2015	2016	2017	2018	2019	2020	2021
	51000	46020	141513	243159	243866	245457	246905	246903

Notes on 2018 Projected Actual

2018 YTD Total \$ 243,370

Employer Paid Benefits

This expenditure includes employer pension contributions; social security (6.2%), Medicare (1.45%) and payroll expenses for processing and direct deposits.

The 2019 Minimal Municipal Obligation pension contribution was calculated to be \$71,957.00. There is an unfunded pension liability of \$47,772.00, which is not included in the 2019 Budget.

To arrive at the annual MMO amount we took the year-to-date earnings of all eligible employees and then added the remaining 9 bi-weekly payroll amounts for each individual based on their earnings and applied them to the plan they are enrolled in.

Payroll expenses include bi-weekly reporting, quarterly tax filings and preparation of W-2's and year end reporting.

Year	Budget	Actual	% of Budget
2012	\$ 183,914	\$ 157,552	85.67%
2013	\$ 217,017	\$ 140,122	64.57%
2014	\$ 177,000	\$ 143,492	81.07%
2015	\$ 165,081	\$ 161,886	98.06%
2016	\$ 155,586	\$ 159,021	102.21%
2017	\$ 144,786	\$ 147,610	101.95%
2018	\$ 125,747	\$ 140,945	112.09%
2019	\$ 182,007	-	0.00%
2020	\$ 187,841		
2021	\$ 196,223		



Employer Paid Benefits Worksheet

Employer Social Security (481.10)

	2014	2015	2016	2017	2018	2019	2020	2021
	70000	50000	45460	43000	43000	58000	60000	62000

Actual 46793 47610 48075 45705 54772

Employer Medicare (481.20)

	2014	2015	2016	2017	2018	2019	2020	2021
	18000	12000	10632	11000	12000	13500	14175	14884

Actual 10944 11135 11243 10689 12834

Payroll Expenses (481.50)

	2014	2015	2016	2017	2018	2019	2020	2021
	4000	2550	2500	2500	3000	3000	3000	3000

Actual 2220 2483 2708 3530 4132

Pension MMO (483.30)

	2014	2015	2016	2017	2018	2019	2020	2021
	85000	100531	96995	88286	67747	71957	74116	76339

Actual 83535 100658 96995 87686 66207

Employee Performance Bonus (483.40)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	15550	16550	20000

Actual 0 0 0 0 2800

Employee Incentives (483.50)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	20000	20000	20000

Actual 0 0 0 0 200

	2014	2015	2016	2017	2018	2019	2020	2021
	177000	165081	155586	144786	125747	182007	187841	196223

Notes on 2018 Projected Actual

2018 YTD Total \$ 140,945

Unemployment

The PSATS Unemployment Compensation Group Trust Fund was established in 1981 for townships of the second class. The Fund operates on the "reimbursement-of-costs" basis. The quarterly contributions that participating townships pay into the program are invested. These invested contributions are used to pay any unemployment compensation charges the participating townships incur for current or former employees.

When your township is a member of the PSATS Unemployment Compensation Group Trust Fund, your employees or former employees will contact the local U.C. Service Center for your area. The local U.C. Service Center determines the eligibility for unemployment compensation benefits under the PA U.C. Law and the weekly amount they will receive. The PSATS Unemployment Compensation Group Trust Fund receives from the Office of Unemployment Compensation Tax Services a monthly statement of unemployment compensation charges known as a (UC-150), "Notice of Amount Due for Compensation Paid," and, in turn, reimburses the PA U.C. Fund dollar-for-dollar for all unemployment compensation charges.

The contribution rates for the PSATS Unemployment Compensation Group Trust Fund are based on the experience modification formula (*claims to contributions*) for the preceding three years, excluding the current year. Beginning in 2010, new members enrolling have a contribution rate set 10% lower than the state rate that would otherwise be applicable to the enrollee. New member contribution rates shall be adjusted in accordance with the then applicable rate schedule after three years participation in the Trust, subject to earlier adjustment, if during the first three years participation the enrollee's claims to contribution ratio rises above 150%.

Year	Budget	Actual	% of Budget
2012	\$ 27,500	\$ 1,966	7.15%
2013	\$ 2,900	\$ 1,178	40.61%
2014	\$ 2,900	\$ 1,858	64.07%
2015	\$ 10,500	\$ 7,684	73.19%
2016	\$ 10,500	\$ 7,997	76.17%
2017	\$ 10,000	\$ 11,813	118.13%
2018	\$ 10,500	\$ 11,324	107.84%
2019	\$ 12,000	\$ -	0.00%
2020	\$ 12,000		
2021	\$ 15,000		



OPERATING BUDGET E x p e n d i t u r e s

Unemployment Worksheet

Unemployment Benefits - Premium (481.30)

	2014	2015	2016	2017	2018	2019	2020	2021
	2900	10500	10500	10000	10500	12000	12000	15000
Actual	1858	7684	7997	11813	11324			

2014	2015	2016	2017	2018	2019	2020	2021
2900	10500	10500	10000	10500	12000	12000	15000

Notes on 2018 Projected Actual

2018 YTD Total \$ 11,324

Insurance

The expenditure covers the Township's Workers Compensation Policy. This policy covers all employees in the event of a work related injury as required by the Department of Labor & Industry.

In 2014 the Township changed its insurance carrier to Selective Insurance (Francis J. Hall, Broker) at considerable savings.

The general commercial insurance policy includes liability coverage for all Township owned property; equipment; buildings; etc.

In addition, this expenditure includes the following insurance coverage: (1) Automobile Policy which coverage all Township Owned vehicles; (2) Inland Marine Policy; (3) Umbrella Insurance Policy; (4) Public Officials Liability Policy which guards against errors and omissions made by Township officials; (5) Internet Security Policy; (6) Golf Course; and (7) Pesticide Policy. These policies are good management business practices and help to protect the Township and its residents.

Year	Budget	Actual	% of Budget
2012	\$ 421,000	\$ 50,084	11.90%
2013	\$ 97,700	\$ 98,618	100.94%
2014	\$ 114,000	\$ 102,216	89.66%
2015	\$ 99,800	\$ 68,723	68.86%
2016	\$ 79,997	\$ 100,856	126.07%
2017	\$ 129,647	\$ 104,735	80.78%
2018	\$ 145,805	\$ 105,220	72.16%
2019	\$ 141,335	\$ -	0.00%
2020	\$ 142,462		
2021	\$ 145,111		



OPERATING BUDGET Expenditures

Insurance Worksheet

Workers Compensation (484.10)								
	2014	2015	2016	2017	2018	2019	2020	2021
	34000	23200	20000	30679	40000	40000	40000	40800
Actual	26713	13841	32893	39500	33748			
General Liability (486.10)								
	2014	2015	2016	2017	2018	2019	2020	2021
	53500	45000	38397	68368	75205	5500	5610	5722
Actual	43587	34908	48096	35180	5174			
Property Insurance (486.20)								
	2014	2015	2016	2017	2018	2019	2020	2021
	26500	16000	16000	25000	25000	10000	10000	10200
Actual	15580	14702	18880	21909	6821	0	0	0
Automobile Insurance (486.30)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	30000	30600	31212
Actual	0	0	0	0	26237			
Golf Course (486.35)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	15600	5600	5600	5600	10000	10000	10000
Actual	16335	5274	988	8147	8892			
Public Officials Insurance (486.40)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	6200	6324	6450
Actual	0	0	0	0	5975			
Umbrella Insurance (486.70)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0		0	12500	12500	12750
Actual	0	0	0	0	10926			
Inland Marine (486.80)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	6000	6120	6242
Actual	0	0	0	0	5358			
Crime (486.85)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	85	87	88
Actual	0	0	0	0	50			
CyCurity (486.90)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	2000	2040	2081
Actual	0	0	0	0	1751			
Pesticide (486.95)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	350	357	364
Actual	0	0	0	0	288			
	2014	2015	2016	2017	2018	2019	2020	2021
	114000	99800	79997	129647	145805	141335	142462	145111

Notes on 2018 Projected Actual

2018 YTD Total \$ 105,220

Employee Benefits

This expenditure provides for employee healthcare, dental, short term disability policy and life insurance policies.

The 2019 - 2021 budget assumes a 13% annual increase for healthcare from the projected 2018 year end amount of \$257,108.00.

Likewise the budget assumes 6% annual increase for dental, life and disability coverage based on the year-end projections.

Year	Budget	Actual	% of Budget
2012	\$ 409,000	\$ 328,956	80.43%
2013	\$ 289,000	\$ 188,355	65.17%
2014	\$ 249,400	\$ 258,170	103.52%
2015	\$ 284,160	\$ 256,729	90.35%
2016	\$ 279,416	\$ 230,431	82.47%
2017	\$ 230,903	\$ 286,968	124.28%
2018	\$ 317,752	\$ 306,026	96.31%
2019	\$ 313,432	\$ -	0.00%
2020	\$ 313,432		
2021	\$ 313,432		



Employee Benefits Worksheet

Employee Healthcare (487.10)

	2014	2015	2016	2017	2018	2019	2020	2021
	226400	262920	259268	212517	297157	290532	290532	290532

Actual	237758	237153	212715	266991	285967			
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Employee Dental (487.20)

	2014	2015	2016	2017	2018	2019	2020	2021
	12000	11640	10919	9086	10736	11200	11200	11200

Actual	11228	10588	9650	9937	10032			
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Disability & Life (487.30)

	2014	2015	2016	2017	2018	2019	2020	2021
	11000	9600	9229	9300	9858	11700	11700	11700

Actual	9184	8988	8066	10041	10027			
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	2014	2015	2016	2017	2018	2019	2020	2021
	249400	284160	279416	230903	317752	313432	313432	313432

Notes on 2018 Projected Actual

2018 YTD Total	\$	306,026
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Refunds & Miscellaneous Expenditures

The expenditure includes all other expenses not included in any other expenditure line item.

The budget anticipates miscellaneous receipts and refunds will remain constant throughout the upcoming four years.

Year	Budget	Actual	% of Budget
2012	\$ -	\$ 2,240	2240.00%
2013	\$ -	\$ 6,361	6360.67%
2014	\$ 3,000	\$ 60,492	2016.40%
2015	\$ 14,100	\$ 19,125	135.64%
2016	\$ 20,300	\$ 17,291	85.18%
2017	\$ 20,450	\$ 15,984	78.16%
2018	\$ 16,950	\$ 24,960	147.26%
2019	\$ 18,477	\$ -	0.00%
2020	\$ 16,026		
2021	\$ 17,093		



Refunds & Miscellaneous Expenditures Worksheet

Miscellaneous Expenditures (489.00)

	2014	2015	2016	2017	2018	2019	2020	2021
	3000	5100	3500	3500	0	3677	4226	4732

Actual 9402 1988 1735 400 6986

Refund Current Year (489.10)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	6000	15000	15000	15000	13000	10000	10561

Actual 11989 14655 14925 14925 17718

Refund Current Year Building Permit (489.20)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	900	100	100	100	100	100	100

Actual 0 30 90 66 0

Meeting Room Key Deposit (489.30)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	150	150	0	0	0

Actual 0 971 157 0 0

Refund Prior Year (491.10)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	1200	200	200	200	200	200	200

Actual 39101 57 192 0 104

Refund Prior Year Building Permit (491.20)

	2014	2015	2016	2017	2018	2019	2020	2021
	0	900	1500	1500	1500	1500	1500	1500

Actual 0 1424 192 593 152

2014 2015 2016 2017 2018 2019 2020 2021

3000 14100 20300 20450 16950 18477 16026 17093

Notes on 2019 Actual

*The 2019 actual amount for Misc Expenditures also includes \$2,657.00 spent for the New Maintenance Facility (441.00)

2018 YTD Total \$ 24,960

Interfund Transfers

The expenditure includes transfers from the General Fund into other Township funds.

The Chatham Light Fund transfer is done on a monthly basis and the amount is dictated by the Chatham Light Tax Assessment which is collected by the elected Tax Collector. The Chatham Lighting District is taxed at \$0.30 per linear foot of the property frontage. In addition the Township transfers \$2,500 to the Chatham Light Fund to meet the annual electric costs.

Other transfers made are for road improvements which is provided for by SECCRA at the rate of \$25,000 annually. The Township transfers approximately \$90,000 annually to the Equipment Replacement Fund. Although, the 2018 budget shows a transfer of \$120,000 due to the purchase of an additional piece of equipment in 2017.

In addition, the 2019 Budget shows a \$50,000 transfer to the newly established *Golf Course Equipment Replacement Fund*. The Budget will continue to make transfers to this fund on an annual basis.

Year	Budget	Actual	% of Budget
2012	\$ 154,336	\$ 97,000	62.85%
2013	\$ 71,000	\$ 192,551	271.20%
2014	\$ 127,000	\$ 1,895,904	1492.84%
2015	\$ 416,769	\$ 145,604	34.94%
2016	\$ 182,000	\$ 110,506	60.72%
2017	\$ 153,500	\$ 317,159	206.62%
2018	\$ 168,500	\$ 484,207	287.36%
2019	\$ 188,800	\$ -	0.00%
2020	\$ 140,560		
2021	\$ 142,355		



Interfund Transfers Worksheet

Transfer to Recreation Fund (492.02)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	10000	11000	1000	1000	1000	1000	1000
Actual	0	0	0	0				
Transfer to Chatham Light Fund (492.04)								
	2014	2015	2016	2017	2018	2019	2020	2021
	2000	2190	3000	2500	2500	4800	4800	4800
Actual	4113	5164	5145	4298	4771			
Transfer to Capital Improvement Reserve Fund (492.30)								
	2014	2015	2016	2017	2018	2019	2020	2021
	20000	279579	20000	0	0	0	0	0
Actual	1661015	0	0	0	114386			
Transfer to Road Improvement Fund (492.33)								
	2014	2015	2016	2017	2018	2019	2020	2021
	25000	25000	25000	25000	25000	25000	25000	25000
Actual	91383	25000	25000	25000	25000			
Transfer to Liquid Fuel Fund (492.35)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	10000	10000	10000	10000	10000	10000	10000
Actual	0	0	361	0	50			
Transfer to Equipment Replacement Fund (492.37)								
	2014	2015	2016	2017	2018	2019	2020	2021
	80000	80000	80000	80000	120000	88000	89760	91555
Actual	80002	80000	80000	80006	120000			
Transfer to IT Equipment Fund (492.38)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0
Actual	18972	0	0	0	50000			
Transfer to Golf Course Fund (492.50)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	10000	33000	35000	10000	10000	0	0
Actual	40420	35440	0	35000	10000			
Transfer to Golf Course Equipment Replacement Fund (492.36)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	50000	10000	10000
Actual	0	0	0	0	110000			
Transfer to Overflow Fund (492.52)								
	2014	2015	2016	2017	2018	2019	2020	2021
	0	0	0	0	0	0	0	0
Actual	0	0	0	175000	50000			
	2014	2015	2016	2017	2018	2019	2020	2021
	127000	416769	182000	153500	168500	188800	140560	142355

Notes on 2018 Projected Actual

2018 YTD Total \$ 484,207

OPERATING BUDGET

Receipt Totals

	As of 12/31/2013 Actual	As of 12/31/2014 Actual	As of 12/31/2015 Actual	As of 12/31/2016 Actual	As of 12/31/2017 Actual	As of 12/31/2018 Actual	Budgeted	Budgeted	Budgeted
	2013	2014	2015	2016	2017	2018	2019	2020	2021
Real Estate Tax	\$ 589,037	\$ 624,302	\$ 649,539	\$ 637,922	\$ 631,272	\$ 647,673	\$ 632,300	\$ 618,000	\$ 618,000
Real Estate Transfer Tax	\$ 332,364	\$ 233,561	\$ 252,980	\$ 179,101	\$ 212,416	\$ 241,316	\$ 185,000	\$ 186,850	\$ 188,719
Earned Income Tax	\$ 1,591,111	\$ 2,124,091	\$ 1,608,643	\$ 1,218,390	\$ 1,254,551	\$ 1,371,947	\$ 1,406,250	\$ 1,434,375	\$ 1,463,063
Business Licenses & Inspections	\$ 1,640	\$ 1,640	\$ 1,815	\$ 1,890	\$ 1,390	\$ 2,690	\$ 1,690	\$ 1,590	\$ 1,590
Cable TV Franchise Fees	\$ 133,936	\$ 147,822	\$ 161,240	\$ 161,833	\$ 165,760	\$ 157,597	\$ 160,000	\$ 163,200	\$ 166,464
Non-Business Permits	\$ 5,450	\$ 3,050	\$ 2,450	\$ 2,130	\$ 2,665	\$ 1,685	\$ 2,500	\$ 2,500	\$ 2,500
Fines	\$ 6,033	\$ 5,468	\$ 5,374	\$ 11,048	\$ 7,319	\$ 32,995	\$ 5,700	\$ 5,769	\$ 5,839
Interest	\$ 2,520	\$ 785	\$ 1,356	\$ 3,438	\$ 8,765	\$ 11,296	\$ 9,000	\$ 9,090	\$ 9,181
Intergovernmental Reimbursements	\$ 180,818	\$ 11,730	\$ 9,456	\$ 30,273	\$ 2,579	\$ 1,840	\$ 2,000	\$ 1,700	\$ 1,700
Grants	\$ 45,208	\$ 15,997	\$ 351,678	\$ 66,187	\$ 660	\$ 29,238	\$ 11,000	\$ 15,000	\$ 15,000
PURTA Utility Tax	\$ 2,309	\$ 3,184	\$ 3,472	\$ 2,781	\$ 2,092	\$ 2,145	\$ 2,092	\$ 2,092	\$ 2,092
Alcoholic Beverage License	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400	\$ 600	\$ 400	\$ 400	\$ 400
State Pension Funding	\$ 62,150	\$ 46,472	\$ 47,050	\$ 52,496	\$ 45,883	\$ 46,844	\$ 46,844	\$ 45,883	\$ 45,883
Volunteer Fire Relief Funds	\$ 62,220	\$ 60,403	\$ 58,460	\$ 59,091	\$ 55,597	\$ 50,551	\$ 50,551	\$ 50,552	\$ 50,552
Charge for Township Services	\$ 32,369	\$ 21,003	\$ 24,657	\$ 16,301	\$ 18,728	\$ 28,361	\$ 9,525	\$ 9,525	\$ 9,525
Building & Zoning Permits	\$ 242,526	\$ 154,226	\$ 133,005	\$ 99,498	\$ 177,489	\$ 175,183	\$ 165,875	\$ 165,875	\$ 165,875
SECCRA	\$ 419,809	\$ 637,487	\$ 459,094	\$ 475,225	\$ 487,162	\$ 510,900	\$ 517,000	\$ 517,000	\$ 543,500
Misc. Receipts & Revenues	\$ 219,977	\$ 68,649	\$ 10,339	\$ 17,042	\$ 17,782	\$ 15,700	\$ 3,575	\$ 3,575	\$ 3,575
Interfund Transfers	\$ 34,580	\$ 129,316	\$ 740,968	\$ 6,776	\$ 115	\$ 8,481	\$ 301,785	\$ 361,232	\$ 316,715
REVENUE TOTALS	\$3,964,456	\$4,289,585	\$4,521,975	\$3,041,821	\$3,092,624	\$3,337,042	\$ 3,513,087	\$ 3,594,208	\$ 3,610,172

OPERATING BUDGET

Expenditure Totals

	As of 12/31/2013 Actual	As of 12/31/2014 Actual	As of 12/31/2015 Actual	As of 12/31/2016 Actual	As of 12/31/2017 Actual	As of 12/31/2018 Actual	Budgeted	Budgeted	Budgeted
	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government	\$ 15,022	\$ 15,159	\$ 14,858	\$ 13,058	\$ 14,448	\$ 16,680	\$ 17,000	\$ 17,000	\$ 17,000
Township Manager	\$ 105,500	\$ 111,960	\$ 113,041	\$ 114,956	\$ 150,255	\$ 146,573	\$ 147,150	\$ 147,407	\$ 149,622
Financial Administration	\$ 86,680	\$ 81,042	\$ 92,348	\$ 92,795	\$ 93,842	\$ 97,100	\$ 98,806	\$ 100,055	\$ 101,323
Tax Collection	\$ 9,409	\$ 11,463	\$ 12,851	\$ 12,596	\$ 10,463	\$ 14,354	\$ 13,650	\$ 13,783	\$ 13,917
Legal Services	\$ 44,678	\$ 118,737	\$ 64,619	\$ 44,987	\$ 55,680	\$ 44,466	\$ 55,000	\$ 55,000	\$ 85,000
Secretary/Receptionist	\$ 146,861	\$ 140,738	\$ 77,939	\$ 57,328	\$ 75,318	\$ 83,261	\$ 90,072	\$ 91,363	\$ 92,672
Office Administration	\$ 50,983	\$ 57,539	\$ 83,439	\$ 61,641	\$ 79,983	\$ 58,782	\$ 101,428	\$ 90,688	\$ 91,426
Engineering	\$ 20,907	\$ 90,020	\$ 40,778	\$ 48,939	\$ 68,795	\$ 25,259	\$ 64,600	\$ 69,600	\$ 69,600
Government Buildings	\$ 43,384	\$ 40,850	\$ 36,160	\$ 33,594	\$ 38,669	\$ 49,456	\$ 109,024	\$ 81,491	\$ 81,963
Fire Marshal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,999	\$ 98,786	\$ 96,381	\$ 97,442
Fire Protection	\$ 196,340	\$ 194,744	\$ 241,731	\$ 260,203	\$ 252,869	\$ 259,459	\$ 276,577	\$ 285,306	\$ 294,392
Ambulance & Rescue	\$ 138,096	\$ 139,373	\$ 141,663	\$ 148,675	\$ 148,506	\$ 150,298	\$ 156,579	\$ 164,408	\$ 172,629
Code Enforcement	\$ 157,190	\$ 161,401	\$ 128,518	\$ 136,575	\$ 124,244	\$ 165,251	\$ 159,099	\$ 166,366	\$ 168,465
Planning & Zoning	\$ 28,463	\$ 69,062	\$ 49,414	\$ 42,685	\$ 43,746	\$ 30,015	\$ 39,150	\$ 39,150	\$ 39,150
Emergency Management	\$ 2,295	\$ 10,018	\$ 2,710	\$ 2,307	\$ 2,547	\$ 1,717	\$ 1,000	\$ 1,000	\$ 1,000
Health & Human Services	\$ -	\$ -	\$ 750	\$ 800	\$ 1,500	\$ 2,640	\$ 2,200	\$ 2,200	\$ 2,334
Sanitation	\$ 3,064	\$ 3,438	\$ 4,233	\$ 3,277	\$ 3,432	\$ 3,199	\$ 3,300	\$ 3,300	\$ 3,300
Public Works Department	\$ 316,113	\$ 303,597	\$ 396,195	\$ 390,723	\$ 377,212	\$ 372,864	\$ 402,700	\$ 404,665	\$ 405,777
Snow Removal	\$ 19,377	\$ 80,525	\$ 91,663	\$ 44,723	\$ 30,729	\$ 37,170	\$ 55,700	\$ 55,700	\$ 55,700
Traffic Control	\$ 7,578	\$ 10,174	\$ 9,718	\$ 14,453	\$ 17,449	\$ 48,237	\$ 19,000	\$ 19,000	\$ 19,000
Street Lights	\$ 4,933	\$ 4,075	\$ 6,035	\$ 4,757	\$ 4,580	\$ 1,499	\$ 2,500	\$ 2,500	\$ 2,500
Machinery Repair	\$ 53,091	\$ 59,243	\$ 67,688	\$ 52,584	\$ 44,985	\$ 56,045	\$ 46,000	\$ 46,000	\$ 46,000
Road Maintenance	\$ 236,118	\$ 134,037	\$ 139,365	\$ 109,671	\$ 38,681	\$ 98,624	\$ 204,000	\$ 214,000	\$ 224,500
Bridge Repair	\$ 743,817	\$ 423,549	\$ 551,095	\$ 267,219	\$ -	\$ -	\$ 30,000	\$ 10,000	\$ 27,316
Road Reconstruction	\$ 110,162	\$ 181,425	\$ 643,470	\$ 317,403	\$ 341,963	\$ 356,113	\$ 76,782	\$ 206,577	\$ 115,958
Culture & Recreation	\$ 59,629	\$ 391,512	\$ 147,806	\$ 123,837	\$ 79,854	\$ 91,436	\$ 141,475	\$ 152,042	\$ 156,069
Debt Activity	\$ 37,970	\$ 37,978	\$ 47,350	\$ 154,245	\$ 238,957	\$ 243,370	\$ 245,457	\$ 246,905	\$ 246,903
Employer Paid Benefits	\$ 140,122	\$ 143,492	\$ 161,886	\$ 159,021	\$ 147,610	\$ 140,945	\$ 182,007	\$ 187,841	\$ 196,223
Unemployment Benefits	\$ 1,178	\$ 1,858	\$ 7,684	\$ 7,997	\$ 11,813	\$ 11,324	\$ 12,000	\$ 12,000	\$ 15,000
Insurance	\$ 98,618	\$ 102,216	\$ 68,723	\$ 100,856	\$ 104,735	\$ 105,220	\$ 141,335	\$ 142,462	\$ 145,111
Employee Healthcare Benefits	\$ 188,355	\$ 258,170	\$ 256,729	\$ 230,431	\$ 286,968	\$ 306,026	\$ 313,432	\$ 313,432	\$ 313,432
Miscellaneous Expenditures & Refunds	\$ 6,361	\$ 60,492	\$ 19,125	\$ 17,291	\$ 15,984	\$ 24,960	\$ 18,477	\$ 16,026	\$ 17,093
Interfund Transfers	\$ 192,551	\$ 1,895,904	\$ 145,604	\$ 110,506	\$ 317,159	\$ 484,207	\$ 188,800	\$ 140,560	\$ 142,355
Expenditure Totals	\$ 3,264,843	\$ 5,333,791	\$ 3,865,190	\$ 3,180,131	\$ 3,222,978	\$ 3,605,546	\$ 3,513,087	\$ 3,594,208	\$ 3,610,172

OPERATING BUDGET

Operating Fund Totals & Reserves

	<i>12/31/2013</i> <i>Actual</i>	<i>12/31/2014</i> <i>Actual</i>	<i>12/31/2015</i> <i>Actual</i>	<i>12/31/2016</i> <i>Actual</i>	<i>12/31/2017</i> <i>Actual</i>	<i>12/31/2018</i> <i>Actual</i>	<i>Budgeted</i>	<i>Budgeted</i>	<i>Budgeted</i>
	2013	2014	2015	2016	2017	2018	2019	2020	2021
Reserve (January 1)	\$ 666,707	\$ 1,303,808	\$ 339,009	\$ 983,778	\$ 860,819	\$ 675,431	\$ 435,705	\$ 435,705	\$ 435,705
Receipts	\$ 3,964,456	\$ 4,289,585	\$ 4,521,975	\$ 3,041,821	\$ 3,092,624	\$ 3,337,042	\$ 3,513,087	\$ 3,594,208	\$ 3,610,172
Expenditures	\$ 3,264,843	\$ 5,333,791	\$ 3,865,190	\$ 3,180,131	\$ 3,222,978	\$ 3,605,546	\$ 3,513,087	\$ 3,594,208	\$ 3,610,172
Balance Adjustment	\$ (62,512)	\$ 79,407	\$ (12,016)	\$ 15,350	\$ (55,033)	\$ 28,778	\$ -	\$ -	\$ -
Reserve (December 31)	\$ 1,303,808	\$ 339,009	\$ 983,778	\$ 860,819	\$ 675,431	\$ 435,705	\$ 435,705	\$ 435,705	\$ 435,705

\$ (0) \$ 0

ASHLAND WOODS FUND BUDGET

ASHLAND WOODS BUDGET

Ashland Woods Fund

Year	Transfers In			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ 18,959
2012	\$ -	\$ -		\$ 5	\$ 5		\$ -	\$ -		\$ 18,965
2013	\$ -	\$ -		\$ 4	\$ 4		\$ -	\$ -		\$ 18,969
2014	\$ -	\$ -		\$ 5	\$ 10		\$ -	\$ 18,972		\$ 18,979
2015	\$ -	\$ -		\$ 14	\$ 16		\$ -	\$ -		\$ 18,995
2016	\$ -	\$ -		\$ 14	\$ 15		\$ -	\$ -		\$ 19,010
2017	\$ -	\$ -		\$ 15	\$ 14		\$ -	\$ -		\$ 19,024
2018	\$ -	\$ -		\$ 7	\$ 66		\$ -	\$ 44		\$ 19,046
2019	\$ -			\$ 25			\$ -			\$ 19,071
2020	\$ -			\$ 25			\$ -			\$ 19,096
2021	\$ -			\$ 25			\$ 19,121			\$ 0

The Ashland Wood funds will be spent to overlay Jack Reynolds Way in 2021.

NOTES ON... Transfers

- None noted.

NOTES ON... Receipts

- None noted.

NOTES ON... Expenditures

- None noted.

ASHLAND WOODS BUDGET

Ashland Woods Fund Worksheet

Receipt - Interest (341.01)

2014	2015	2016	2017	2018	2019	2020	2021
7	14	14	15	7	25	25	25

2014	2015	2016	2017	2018	2019	2020	2021
7	14	14	15	7	25	25	25

Expenditure - Jack Reynolds Way Overlay Project (438.35)

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	19121

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	19121

Transfers

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

Actual to 12/31/18	Revenue	\$	66
Actual to 12/31/18	Expenditures	\$	44
Actual to 12/31/18	Transfers In	\$	-

CAPITAL RESERVE FUND BUDGET

CAPITAL RESERVE FUND BUDGET

Capital Reserve Fund

Year	Transfers In/out			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ 558,569
2012	\$ -	\$ 20,000		\$ -	\$ 761		\$ -	\$ 9,728		\$ 569,724
2013	\$ -	\$ -		\$ -	\$ 13,273		\$ -	\$ 8,000		\$ 574,996
2014	\$ -	\$ 1,558,978		\$ -	\$ 660		\$ -	\$ 148,207		\$ 1,986,427
2015	\$ -	\$ -		\$ -	\$ 3,041		\$ -	\$ 819,921		\$ 1,169,547
2016	\$ (235,667)	\$ -		\$ 4,000	\$ 5,769	144.21%	\$ 1,769,000	\$ 205,443	11.61%	\$ 969,873
2017	\$ (52,042)	\$ -		\$ 3,000	\$ 9,162	305.39%	\$ 500,000	\$ 172,350	34.47%	\$ 806,684
2018	\$ 20,000	\$ 215,866		\$ 5,000	\$ 31,600		\$ 500,000	\$ 241,648		\$ 812,503
2019	\$ -	\$ -		\$ 6,500	\$ -		\$ 261,654	\$ -		\$ 557,349
2020	\$ -	\$ -		\$ 5,500	\$ -		\$ -	\$ -		\$ 562,849
2021	\$ -	\$ -		\$ 5,500	\$ -		\$ -	\$ -		\$ 568,349

The Capital Funds are held in reserve for capital projects, such as the sidewalk project on State Road.

The 2019 Budget shows a \$200,000.00 reserve for the State Road sidewalk project. The Township has received grant monies for the entirety of this project. This amount is set aside for additional engineering.

In 2018 the Township purchased a fleet of much needed golf carts. Payment in the amount of \$61,654.00 for 2019 is reflected in the expenditures. These payments will be made from the Golf Course Equipment Replacement Fund for future budgets.

NOTES ON... Transfers

► None noted.

NOTES ON... Receipts

► None noted.

NOTES ON... Expenditures

► None noted.

CAPITAL RESERVE FUND BUDGET

Capital Reserve Fund Worksheet

Receipt - Interest (341.01)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	4000	3000	5000	6500	5500	5500
Receipt - Borrowed Funds							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0
2014	2015	2016	2017	2018	2019	2020	2021
0	0	4000	3000	5000	6500	5500	5500
Expenditure - State Rd. Sidewalks							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	1500000	500000	500000	200000	0	0
Expenditure - 2 Yr Capital Projects McCue Road Bridge (440.101)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	153000	0	0	0	0	0
Expenditure - Equipment Purchase (438.74)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	116000	0	0	61654	0	0
2014	2015	2016	2017	2018	2019	2020	2021
0	0	1769000	500000	500000	261654	0	0
Transfers Out (492.01)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	255667	72042	0	0	0	0
Transfers In (392.01)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	20000	20000	20000	0	0	0
2014	2015	2016	2017	2018	2019	2020	2021
0	0	-235667	-52042	20000	0	0	0

Actual to 12/31/18	Revenue	\$ 31,600
Actual to 12/31/18	Expenditures	\$ 241,648
Actual to 12/31/18	Transfers	\$ 215,866

CHATHAM LIGHT FUND BUDGET

CHATHAM LIGHT FUND BUDGET

Chatham Light Fund

Year	Transfers In			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ 2,302
2012	\$ -			\$ -	\$ 5,025		\$ -	\$ 4,594		\$ 2,733
2013	\$ -			\$ -	\$ 4,281		\$ -	\$ 4,776		\$ 2,238
2014	\$ -			\$ -	\$ 4,113		\$ -	\$ 4,601		\$ 1,749
2015	\$ -	\$ 5,167		\$ -	\$ 3		\$ -	\$ 4,543		\$ 2,375
2016	\$ 3,000	\$ 3,000		\$ 2,789	\$ 2,500	89.66%	\$ 4,596	\$ 4,198	91.34%	\$ 3,678
2017	\$ 2,500	\$ 2,500		\$ 2,789	\$ 1,832	65.69%	\$ 4,596	\$ 4,924	107.13%	\$ 3,087
2018	\$ 2,500	\$ 2,500		\$ 2,789	\$ 2,474	88.70%	\$ 4,642	\$ 4,688		\$ 3,372
2019	\$ 2,500			\$ 2,357			\$ 4,536			\$ 3,693
2020	\$ 2,500			\$ 2,357			\$ 4,581			\$ 3,969
2021	\$ -			\$ 2,357			\$ 4,627			\$ 1,699

The Chatham Light Fund is funded by the Chatham Lighting District which is taxed at \$0.30 per linear foot of the property frontage. This tax is used to pay the monthly electric usage.

The Township subsidizes this fund by transferring \$2,500 annually.

NOTES ON... Transfers

- None noted.

NOTES ON... Receipts

- None noted.

NOTES ON... Expenditures

- None noted.

CHATHAM LIGHT FUND BUDGET

Chatham Light Fund Worksheet

Receipt - Interest (341.01)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	2	2	2	75	75	75

Receipt - Real Estate Tax Assessment (301.10)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	2787	2787	2787	2282	2282	2282

2014	2015	2016	2017	2018	2019	2020	2021
0	0	2789	2789	2789	2357	2357	2357

Expenditure - PECO (434.36)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	4596	4596	4642	4536	4581	4627

Expenditure - Miscellaneous (489.00)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	4596	4596	4642	4536	4581	4627

Transfers In (392.01)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	3000	2500	2500	2500	2500	2500

2014	2015	2016	2017	2018	2019	2020	2021
0	0	3000	2500	2500	2500	2500	2500

Actual to 12/31/18	Revenue	\$ 2,474
Actual to 12/31/18	Expenditures	\$ 4,688
Actual to 12/31/18	Transfers In	\$ 2,500

EQUIPMENT REPLACEMENT FUND BUDGET

EQUIPMENT REPLACEMENT BUDGET

Equipment Replacement Fund

Year	Transfers In/Out			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ 90,014
2012	\$ -			\$ -	\$ 18		\$ -	\$ 30,863		\$ 59,169
2013	\$ 80,000	\$ 80,000	100.00%	\$ -	\$ 11		\$ -	\$ -		\$ 139,180
2014	\$ 80,000	\$ 80,000	100.00%	\$ -	\$ 34,186		\$ -	\$ 61,096		\$ 192,269
2015	\$ 80,000	\$ 80,000	100.00%	\$ -	\$ 65,904		\$ -	\$ 124,939		\$ 213,234
2016	\$ 80,000	\$ 80,000	100.00%	\$ 120	\$ 207	172.23%	\$ 150,000	\$ -	0.00%	\$ 293,441
2017	\$ 80,000	\$ 80,000	100.00%	\$ 165	\$ 9,685	5869.86%	\$ 67,000	\$ 109,950	164.10%	\$ 273,176
2018	\$ 120,000	\$ 120,000	100.00%	\$ 8,180	\$ 39,539	483.36%	\$ 272,320	\$ 218,341	80.18%	\$ 214,374
2019	\$ 88,000			\$ 25,180			\$ 202,000			\$ 125,554
2020	\$ 89,760			\$ 26,680			\$ 155,000			\$ 86,994
2021	\$ 91,555			\$ 15,180			\$ 110,000			\$ 83,729

The Equipment Replacement Fund is used to purchase new equipment for the Township.

As of 2019 the Equipment Replacement Fund will include Code Department vehicle and Fire Marshal vehicle.

In 2018 the Township purchased a 2018 Ram 3500 Tradesman for \$46,895.00 + \$22,431.00 to outfit truck with needed equipment; LeeBoy 7000 Asphalt Paver for \$33,500.00; Kubota Utility Vehicle for \$16,829.66; Felling Deck Over Trailer for \$31,947.86; and \$24,851.08 for additional vehicle equipment. All of this equipment was purchased from the Equipment Replacement Fund.

The 2019 budget expenditures provides for the purchase/replacement of the following equipment:

- Skid Loader (\$85,000)
- Chipper (\$75,000)
- 3 Mowers (\$42,000)

NOTES ON... Transfers

- ▶ None noted.

NOTES ON... Receipts

- ▶ None noted.

NOTES ON... Expenditures

- ▶ None noted.

EQUIPMENT REPLACEMENT BUDGET

Equipment Replacement Fund Worksheet

Receipt - Interest (341.000)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	120	121	180	180	180	180

Receipt - Sale of PWD Equipment							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	13000	8000	25000	26500	15000

2014	2015	2016	2017	2018	2019	2020	2021
0	0	120	13121	8180	25180	26680	15180

Expenditure - Capital Equipment Purchases (438.74)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	150000	67000	94500	202000	155000	110000

Expenditure - Miscellaneous							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	150000	67000	94500	202000	155000	110000

Transfers In (392.01)							
2014	2015	2016	2017	2018	2019	2020	2021
80000	80000	80000	80000	120000	88000	89760	91555

Transfers Out (492.01)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	16827	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
80000	80000	80000	63173	120000	88000	89760	91555

Actual to 12/31/18	Revenue	\$ 39,539
Actual to 12/31/18	Expenditures	\$ 218,341
Actual to 12/31/18	Transfers	\$ 120,000

GOLF COURSE EQUIPMENT REPLACEMENT

GOLF COURSE EQUIPMENT REPLACEMENT BUDGET

Golf Course Equipment Replacement Fund

Year	Transfers In/Out			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ 110,000
2019	\$ 50,000			\$ 75			\$ -			\$ 160,075
2020	\$ 10,000			\$ 75			\$ 61,654			\$ 108,496
2021	\$ 10,000			\$ 75			\$ 61,654			\$ 56,917

In 2018 the Township purchased 63 new golf carts from Golf Cart Specialties over a 5 year lease term with annual payments of \$61,654.86.

The 2019 Budget assumes that this payment will be drawn from the Capital Reserve Fund. Beginning in 2020 this expenditure will be taken from this fund.

NOTES ON... Transfers

► None noted.

NOTES ON... Receipts

► None noted.

NOTES ON... Expenditures

► None noted.

GOLF COURSE EQUIPMENT REPLACEMENT BUDGET

GC Equipment Replacement Fund Worksheet

Receipt - Interest (341.000)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	75	75	75

Receipt -							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	75	75	75

Expenditure - Capital Equipment Purchases (438.74)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	61654	61654

Expenditure - Miscellaneous							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	61654	61654

Transfers In (392.01)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	33000	50000	10000	10000

Transfers Out (492.01)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	33000	50000	10000	10000

Actual to 12/31/18	Revenue	\$	75
Actual to 12/31/18	Expenditures	\$	-
Actual to 12/31/18	Transfers	\$	-

GOLF COURSE IMPROVEMENT FUND BUDGET

GOLF COURSE IMPROVEMENT FUND BUDGET

Golf Course Improvement Fund

Year	Transfers In			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ 300,000
2012	\$ -	\$ -		\$ -	\$ 32		\$ -	\$ 151,479		\$ 148,553
2013	\$ -	\$ -		\$ -	\$ 25		\$ -	\$ 39,737		\$ 108,841
2014	\$ -	\$ -		\$ -	\$ 12		\$ -	\$ 10,792		\$ 98,060
2015	\$ -	\$ -		\$ -	\$ 49		\$ -	\$ -		\$ 98,108
2016	\$ -	\$ -		\$ 30	\$ 276	919.77%	\$ 98,116	\$ 33,634	34.28%	\$ 64,751
2017	\$ -	\$ -		\$ 253	\$ 481.03	190.13%	\$ 64,979	\$ 6,860.00	10.56%	\$ 58,372
2018	\$ -	\$ -		\$ 100	\$ 736.81	736.81%	\$ 58,372	\$ 33,796	57.90%	\$ 25,312
2019	\$ -	\$ -		\$ 300	\$ -		\$ 25,000	\$ -		\$ 612
2020	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ 612
2021	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		\$ 612

These funds will be used in their entirety to make much needed repairs at the Golf Course.

NOTES ON... Transfers

► None noted.

NOTES ON... Receipts

► None noted.

NOTES ON... Expenditures

► None noted.

GOLF COURSE IMPROVEMENT FUND BUDGET

Golf Course Improvement Fund Worksheet

Receipt - Interest (341.01)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	30	253	100	300	300	300

2014	2015	2016	2017	2018	2019	2020	2021
0	0	30	253	100	300	300	300

Expenditure - Repairs & Maintenance (452.69)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	98116	64979	58372	25000	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	98116	64979	58372	25000	0	0

Transfers In (392.01)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

Actual to 12/31/18	Revenue	\$ 737
Actual to 12/31/18	Expenditures	\$ 33,796
Actual to 12/31/18	Transfers	\$ -

GOLF COURSE OPERATING FUND BUDGET

GOLF COURSE OPERATING FUND BUDGET

Golf Course Operating Fund

Year	Transfers In			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ 13,694
2012	\$ -	\$ 34,000		\$ -	\$ 70,019		\$ -	\$ 103,499		\$ 14,213
2013	\$ -	\$ 50,564		\$ -	\$ 104,634		\$ -	\$ 140,797		\$ 28,614
2014	\$ -	\$ 40,420		\$ -	\$ 81,683		\$ -	\$ 99,825		\$ 50,892
2015	\$ -	\$ 10,000		\$ -	\$ 82,260		\$ -	\$ 95,694		\$ 47,458
2016	\$ 33,000	\$ -	0.00%	\$ 80,020	\$ 88,736	110.89%	\$ 103,800	\$ 112,433	108.32%	\$ 23,762
2017	\$ 35,000	\$ 35,000	100.00%	\$ 80,021	\$ 80,136	100.14%	\$ 107,310	\$ 87,245	81.30%	\$ 51,652
2018	\$ 10,000	\$ 10,000	100.00%	\$ 105,022	\$ 108,433	103.25%	\$ 103,509	\$ 112,209	108.41%	\$ 57,876
2019	\$ 10,000			\$ 110,065			\$ 110,065			\$ 67,876
2020	\$ 10,000			\$ 115,065			\$ 110,772			\$ 82,169
2021	\$ 10,000			\$ 120,065			\$ 109,574			\$ 102,660

These funds are used to operate the day-to-day operations of the Inniscrone Golf Course.

They include utilities, carts, debt service, general maintenance, fuel and supplies.

The Golf Course is managed by a management company, Heathland Hospitality. They lease the premises from the Township at the following rate:

2018	\$105,000.00
2019	\$110,000.00
2020	\$115,000.00
2021	\$120,000.00
2022	\$125,000.00

NOTES ON... Transfers

- None noted.

NOTES ON... Receipts

- None noted.

NOTES ON... Expenditures

- None noted.

GOLF COURSE OPERATING BUDGET

Golf Course Operating Fund Worksheet

Receipt - Interest (341.01)

2014	2015	2016	2017	2018	2019	2020	2021
0	0	20	21	22	65	65	65

Receipt - Operator Lease Payment (342.20)

2014	2015	2016	2017	2018	2019	2020	2021
0	0	80000	80000	105000	110000	115000	120000

2014	2015	2016	2017	2018	2019	2020	2021
0	0	80020	80021	105022	110065	115065	120065

Expenditure - Maintenance & Course Repairs (452.37 & 452.371)

2014	2015	2016	2017	2018	2019	2020	2021
0	0	18000	18500	19000	20000	20000	20000

Expenditure - Golf Cart Contract (452.45)

2014	2015	2016	2017	2018	2019	2020	2021
0	0	18000	18500	19000	8000	8500	9000

Expenditure - Debt Activity (471.10 & 472.10)

2014	2015	2016	2017	2018	2019	2020	2021
0	0	80000	82000	76689	77536	77347	76149

Expenditure - Fuel (452.33)

2014	2015	2016	2017	2018	2019	2020	2021
0	0	5000	6000	7000	11104	12000	12000

Expenditure - Liquor License (452.49) & Pesticide License (452.50)

2014	2015	2016	2017	2018	2019	2020	2021
0	0	800	810	820	1425	1425	1425

2014	2015	2016	2017	2018	2019	2020	2021
0	0	103800	107310	103509	110065	110772	109574

Transfers In (392.01)

2014	2015	2016	2017	2018	2019	2020	2021
0	0	33000	35000	10000	10000	10000	10000

2014	2015	2016	2017	2018	2019	2020	2021
0	0	33000	35000	10000	10000	10000	10000

Actual to 12/31/18	Revenue	\$ 108,433
Actual to 12/31/18	Expenditures	\$ 112,209
Actual to 12/31/18	Transfers	\$ 10,000

IT EQUIPMENT FUND BUDGET

IT EQUIPMENT REPLACEMENT BUDGET

IT Equipment Replacement Fund

Year	<i>Transfers In/Out</i>			<i>Receipts</i>			<i>Expenditures</i>			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ 50,000
2019	\$ 10,000			\$ 75			\$ 10,000			\$ 50,075
2020	\$ 10,000			\$ 75			\$ 10,000			\$ 50,150
2021	\$ 10,000			\$ 75			\$ 10,000			\$ 50,225

In 2018 the Township opened this new account in consideration of future computer equipment purchases.

NOTES ON... Transfers

► None noted.

NOTES ON... Receipts

► None noted.

NOTES ON... Expenditures

► None noted.

IT EQUIPMENT REPLACEMENT BUDGET

IT Equipment Replacement Fund Worksheet

Receipt - Interest (341.000)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	75	75	75

Receipt -							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	50000	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	50000	75	75	75

Expenditure - Capital Equipment Purchases (438.74)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	61654	61654

Expenditure - Equipment							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	10000	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	10000	61654	61654

Transfers In (392.01)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	10000	10000	10000

Transfers Out (492.01)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	10000	10000	10000

Actual to 12/31/18	Revenue	\$ -
Actual to 12/31/18	Expenditures	\$ -
Actual to 12/31/18	Transfers	\$ 110,000

LIQUID FUEL FUND BUDGET

LIQUID FUELS BUDGET

Liquid Fuels Fund

Year	Transfers In/Out			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ 5
2012	\$ -	\$ -		\$ 196,455	\$ 224,081	114.06%	\$ 146,455	\$ 193,873	132.38%	\$ 30,214
2013	\$ -	\$ -		\$ 214,771	\$ 221,559	103.16%	\$ 237,699	\$ 233,701	98.32%	\$ 18,071
2014	\$ -	\$ -		\$ 213,921	\$ 237,401	110.98%	\$ 418,653	\$ 255,470	61.02%	\$ 2
2015	\$ -	\$ -		\$ 255,341	\$ 259,829	101.76%	\$ 440,132	\$ 232,843	52.90%	\$ 26,988
2016	\$ -	\$ -		\$ 293,193	\$ 309,695	105.63%	\$ 280,000	\$ 256,597	91.64%	\$ 80,086
2017	\$ 10,000	\$ -		\$ 316,387	\$ 326,262	103.12%	\$ 326,944	\$ 338,542	103.55%	\$ 67,805
2018	\$ 10,000	\$ -		\$ 326,745	\$ 336,081	102.86%	\$ 329,850	\$ 326,933	99.12%	\$ 76,953
2019	\$ 10,000			\$ 340,193			\$ 383,000			\$ 24,145
2020	\$ 10,000			\$ 331,790			\$ 345,000			\$ 935
2021	\$ 10,000			\$ 331,790			\$ 322,000			\$ 725

The Liquid Fuels Fund is a State-mandated restricted account. Each year the Township receives Liquid Fuel Funds from the State for the maintenance of Township-owned roadways.

NOTES ON... Transfers In

► None noted.

The State's Liquid Fuel Fund is funded by a portion of the state tax on gasoline and other fuels, a portion of the state tax on oil franchises, and an annual allocation of \$30 million. These monies are then distributed to Pennsylvania municipalities, based upon a municipality's relative population (London Grove: 7,475) and miles of municipal-owned roadways (London Grove: approximately 53.88 miles). The Township may only spend Liquid Fuel Fund dollars on specific improvements and projects, as determined by the Pennsylvania Department of Transportation.

NOTES ON... Receipts

► None noted.

NOTES ON... Expenditures

► None noted.

Scheduled road construction for 2019 is as follows:

Sullivan Road, base repair & overlay	\$179,505
Lake Road, base repair & overlay	\$124,604
Valley Road, leveling & overlay	\$184,324
Holly Lane, milling, leveling & overlay	\$ 23,673
Selective bar patching on various roads	\$ 42,000

The total cost for these projects amounts to \$554,106.00. The 2019 budget assumes \$261,106.00 from the General Fund. The balance will be taken from the Liquid Fuel Fund (\$268,000.00) and SECCRA

LIQUID FUELS BUDGET

Liquid Fuels Fund Worksheet

Receipt - Interest @.0001% of Annual Allocation (341.01)							
2014	2015	2016	2017	2018	2019	2020	2021
30	300	25	25	105	150	150	150
Receipt - Annual Allocation (357.03)							
2014	2015	2016	2017	2018	2019	2020	2021
197251	238401	276528	299722	310000	323403	315000	315000
Receipt - Turnback Allocation (357.04)							
2014	2015	2016	2017	2018	2019	2020	2021
16640	16640	16640	16640	16640	16640	16640	16640
2014	2015	2016	2017	2018	2019	2020	2021
213921	255341	293193	316387	326745	340193	331790	331790
Expenditure - Snow & Ice Removal (432.24)							
2014	2015	2016	2017	2018	2019	2020	2021
60000	60000	65000	65000	65000	75000	75000	75000
Expenditure - Signs (433.24)							
2014	2015	2016	2017	2018	2019	2020	2021
10000	10000	0	0	0	0	0	0
Expenditure - Contract Line Painting (433.45)							
2014	2015	2016	2017	2018	2019	2020	2021
174327	185066	25000	35000	30000	40000	40000	40000
Expenditure - Contract Paving (439.45)							
2014	2015	2016	2017	2018	2019	2020	2021
174327	185066	190000	226944	234850	268000	230000	207000
2014	2015	2016	2017	2018	2019	2020	2021
418653	440132	280000	326944	329850	383000	345000	322000
Transfers from General Fund (392.01)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	10000	10000	10000	10000	10000

Notes on 2018 Projected Actual

Actual to 12/31/18	Revenue	\$ 336,081
Actual to 12/31/18	Expenditures	\$ 326,933
Actual to 12/31/18	Transfers Out	\$ -

OPEN SPACE FUND BUDGET

OPEN SPACE FUND BUDGET

Open Space Fund

Year	Transfers In/Out			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										491,799
2012	\$ -	\$ -		\$ -	\$ 474,980		\$ -	\$ 79,723		887,056
2013	\$ -	\$ 5,361		\$ -	\$ 459,567		\$ -	\$ 431,769		920,214
2014	\$ -	\$ -		\$ -	\$ 504,916		\$ -	\$ 365,258		1,059,872
2015	\$ -	\$ -		\$ -	\$ 586,794		\$ -	\$ 268,060		1,378,606
2016	\$ -	\$ -		\$ 451,300	\$ 573,017	126.97%	\$ -	\$ 426		1,951,198
2017	\$ 20,000	\$ -		\$ 538,117	\$ 604,673	112.37%	\$ -	\$ 215,589		2,340,282
2018	\$ 26,755	\$ -		\$ 444,096	\$ 692,803	156.00%	\$ 26,755	\$ 8,732	32.64%	3,024,353
2019	\$ -	\$ -		\$ 504,750			\$ 26,755			3,502,348
2020	\$ -	\$ -		\$ 511,438			\$ -			4,013,785
2021	\$ -	\$ -		\$ 518,172			\$ -			4,531,957

The Open Space Fund provides for the acquisition of open space land and/or easements for land preservation and walking trails.

The 2018 Budget allowed for the purchase of the Hutchinson conservation easement as follows:

\$ 7,880 for preparation of the easement;
 \$ 6,000 for a survey; and
 \$12,875 for an endowment

NOTES ON... Receipts

► None noted.

NOTES ON... Expenditures

► None noted.

OPEN SPACE FUND BUDGET

Open Space Fund Worksheet

Receipt - Interest (341.01)									
2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	1300	6564	6596	36000	38000	40000
Receipt - Earned Income Tax (310.21)									
2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	450000	531554	437500	468750	473438	478172
Receipt - Prior Year Earned Income Tax (310.22)									
2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0	0	0
2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
-	-	0	0	451300	538117	444096	504750	511438	518172

Expenditure - EIT Tax Collection Commission (403.12)									
2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0	0	0
Expenditure - Land Acquisition/Easements (454.71)									
2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	26755	26755	0	0
2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	26755	26755	0	0

Transfers Out (492.01)									
2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	20000	0	0	0	0
2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	20000	0	0	0	0

Actual to 12/31/18	Revenue	\$ 692,803
Actual to 12/31/18	Expenditures	\$ 8,732
Actual to 12/31/18	Transfers	\$ -

OVERFLOW FUND BUDGET

OVERFLOW FUND BUDGET

Overflow Fund

Year	Transfers Out			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ 175,043
2018	\$ -	\$ 50,000		\$ -	\$ 3,427		\$ -			\$ 228,470
2019	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ 228,470
2020	\$ -			\$ -			\$ -			\$ 228,470
2021	\$ -			\$ -			\$ -			\$ 228,470
2022	\$ -			\$ -			\$ -			\$ 228,470
2023	\$ -			\$ -			\$ -			\$ 228,470
2024	\$ -			\$ -			\$ -			\$ 228,470

This fund was set up on 2018 and is used to place retained earnings from the General Fund at the end of each year.

NOTES ON... Transfers

- None noted.

This fund will be used for unfunded projects and/or invoices for the current year that exceed the General Fund budget.

NOTES ON... Receipts

- None noted.

NOTES ON... Expenditures

- None noted.

OVERFLOW FUND BUDGET

Overflow Fund Worksheet

Receipt - Interest (341.01)

2018	2019	2020	2021	2022	2023	2024
0	0	2200	2200	2200	2200	2200

Receipts (392.01)

2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0

2018	2019	2020	2021	2022	2023	2024
0	0	2200	2200	0	0	0

Expenditures

2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0

2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0

Transfers Out (492.01)

2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0

2018	2019	2020	2021	2022	2023	2024
0	0	2200	2200	0	0	0

Actual to 12/31/18	Revenue	\$ 3,427
Actual to 12/31/18	Expenditures	\$ -
Actual to 12/31/18	Transfers	\$ 50,000

PARK CAPITAL FUND FUND BUDGET

PARK CAPITAL FUND BUDGET

Park Capital Fund

Year	Transfers In			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
2012	\$ -	\$ 130,106		\$ -	\$ -		\$ -	\$ -		\$ 130,106
2013	\$ -	\$ -		\$ -	\$ 12		\$ -	\$ 2,204		\$ 127,914
2014	\$ -	\$ -		\$ -	\$ 13		\$ -	\$ 7,362		\$ 120,564
2015	\$ -	\$ -		\$ -	\$ 12		\$ -	\$ 13,255		\$ 107,321
2016	\$ -	\$ -		\$ 12	\$ 10		\$ -	\$ 14,421		\$ 92,909
2017	\$ -	\$ -		\$ 12	\$ 9		\$ -	\$ -		\$ 92,919
2018	\$ -	\$ -		\$ 10	\$ 19		\$ -	\$ -		\$ 92,938
2019	\$ -	\$ -		\$ 11			\$ -			\$ 92,949
2020	\$ -	\$ -		\$ 12			\$ -			\$ 92,961
2021	\$ -	\$ -		\$ 12			\$ -			\$ 92,973

This fund is for the purchase of capital equipment for Goddard Park which includes playground equipment.

NOTES ON... Transfers

► None noted.

NOTES ON... Receipts

► None noted.

NOTES ON... Expenditures

► None noted.

PARK CAPITAL FUND BUDGET

Park Capital Fund Worksheet

Receipt - Interest (341.01)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	12	12	10	11	12	12

Revenues							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	12	12	10	11	12	12

Expenditure - Park Capital Equipment (454.74)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

Expenditure -							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

Expenditure -							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

Transfers Out (492.01)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

Actual to 12/31/18	Revenue	\$ 19
Actual to 12/31/18	Expenditures	\$ -
Actual to 12/31/18	Transfers	\$ -

PENWYCK FUND BUDGET

PENWYCK FUND BUDGET

Penwyck Fund

Year	Transfers In			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										\$ -
2012	\$ -			\$ -	\$ 44,012		\$ -	\$ 39,584		\$ 4,427
2013	\$ -			\$ -	\$ 3		\$ -	\$ -		\$ 4,431
2014	\$ -			\$ -	\$ 3		\$ -	\$ -		\$ 4,434
2015	\$ -			\$ -	\$ 3		\$ -	\$ -		\$ 4,437
2016	\$ -			\$ 3	\$ 3		\$ -	\$ -		\$ 4,441
2017	\$ -			\$ 3	\$ 3		\$ -	\$ -		\$ 4,444
2018	\$ -			\$ 3	\$ 10		\$ -	\$ -		\$ 4,454
2019	\$ -			\$ 3			\$ -			\$ 4,457
2020	\$ -			\$ 3			\$ -			\$ 4,460
2021	\$ -			\$ 3			\$ -			\$ 4,463

This Penwyck Fund is reserved for repairing inlet boxes on Penwyck Lane as warranted.

NOTES ON... Transfers

► None noted.

NOTES ON... Receipts

► None noted.

NOTES ON... Expenditures

► None noted.

PENWYCK FUND BUDGET

Penwyck Fund Worksheet

Receipt - Interest (341.01)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	3	3	3	4	4	4

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	3	3	3	4	4	4

Expenditure -							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

Transfers In							
2014	2015	2016	2017	2018	2019	2019	2019
0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	3	3	3	0	0	0

Actual 12/31/18	Revenue	\$ 10
Actual 12/31/18	Expenditures	\$ -
Actual 12/31/18	Transfers	\$ -

RECREATION FUND BUDGET

RECREATION FUND BUDGET

Recreation Fund

Year	Transfers In			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
										18,395
2012	\$ -	\$ -		\$ -	\$ 500,178		\$ -	\$ 304,449		216,935
2013	\$ -	\$ -		\$ -	\$ 16,795		\$ -	\$ 66,927		166,804
2014	\$ -	\$ -		\$ -	\$ 178		\$ -	\$ 166,968		14
2015	\$ -	\$ -		\$ -	\$ 100		\$ -	\$ -		114
2016	\$ 11,000	\$ -		\$ 1	\$ 1,004		\$ -	\$ -		1,117
2017	\$ 1,000	\$ -		\$ 3	\$ 11		\$ -	\$ -		1,129
2018	\$ 1,000	\$ -		\$ 3	\$ 21		\$ -	\$ -		1,149
2019	\$ 1,000			\$ 7			\$ -			2,156
2020	\$ 1,000			\$ 7			\$ -			3,163
2021	\$ 1,000			\$ 7			\$ -			4,170

During the next few years the Township is expecting to receive "impact fees" that will fund the Recreation Fund account.

In 2016 the Township received a \$1,000.00 Recreation Fee for Permit #20-16, Lot #2 from the developer of Rose Hollow.

NOTES ON... Transfers

- None noted.

NOTES ON... Receipts

-

NOTES ON... Expenditures

- None noted.

RECREATION FUND BUDGET

Recreation Fund Worksheet

Receipt - Interest (341.01)

2014	2015	2016	2017	2018	2019	2020	2021
0	0	1	3	3	16	16	16

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	1	3	3	16	16	16

Expenditure -

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

Expenditure -

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

Expenditure -

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

Transfers In (392.01)

2014	2015	2016	2017	2018	2019	2020	2021
0	0	11000	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	11000	0	0	0	0	0

Actual 12/31/18	Revenue	\$	21
Actual 12/31/18	Expenditures	\$	-
Actual 12/31/18	Transfers	\$	-

ROAD IMPROVEMENT FUND BUDGET

ROAD IMPROVEMENT FUND BUDGET

Road Improvement Fund

Year	Transfers In			Receipts			Expenditures			Balance as of 12/31
	Budget	Actual	% of Budget	Budget	Actual	% of Budget	Budget	Actual	% of Budget	
2012	\$ -			\$ -	\$ 25,018		\$ -	\$ 95,118		\$111,459
2013	\$ -	\$ 25,000		\$ -	\$ 14		\$ -	\$ -		\$41,358
2014	\$ -	\$ 91,383		\$ -	\$ 26		\$ -	\$ 66,383		\$66,373
2015	\$ -	\$ 25,000		\$ -	\$ 96		\$ -	\$ -		\$91,399
2016	\$ 25,000	\$ 25,000	100.00%	\$ 75	\$ 103	137.72%	\$ 25,000	\$ 25,000	100.00%	\$116,495
2017	\$ 25,000	\$ 25,000	100.00%	\$ 95	\$ 158	167.13%	\$ 25,000	\$ 12	0.05%	\$116,598
2018	\$ 25,000	\$ 25,000	100.00%	\$ 60	\$ 869	1448.15%	\$ 25,000	\$ 6.00	0.02%	\$141,744
2019	\$ 25,000			\$ 60			\$ 25,012			\$167,607
2020	\$ 25,000			\$ 60			\$ 25,012			\$167,655
2021	\$ 25,000			\$ 60			\$ 25,000			\$167,703
										\$167,763

This expenditure provides for contract paving of Township owned roadways as part of the annual Road Program.

Scheduled road construction for 2019 is as follows:

- Sullivan Road, base repair & overlay \$179,505
- Lake Road, base repair & overlay \$124,604
- Holly Lane, milling, leveling & overlay \$ 23,673
- Selective bar patching on various roads \$ 42,000

The total cost for these projects amounts to \$369,782. The 2019 budget assumes \$76,782 from the General Fund. The balance will be taken from the Liquid Fuel Fund (\$268,000.00) and SECCRA Road Improvement Fund (\$25,000.00).

NOTES ON... Transfers

- ▶ None noted.

NOTES ON... Receipts

- ▶ None noted.

NOTES ON... Expenditures

- ▶ None noted.

ROAD IMPROVEMENT FUND BUDGET

Road Improvement Fund Worksheet

Receipt - Interest (341.01)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	75	95	97	300	300	300

Receipt - Fee in Lieu of Road Improvement (361.35)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	75	95	97	300	300	300

Expenditure - Contract Paving (439.45)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	25000	25000	25000	25000	25000	25000

Expenditure - Bank Fees (406.39)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	12	12	12

Expenditure -							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021
0	0	25000	25000	25000	25012	25012	25012

Transfers In (392.01)							
2014	2015	2016	2017	2018	2019	2020	2021
0	0	25000	25000	25000	25000	25000	25000

2014	2015	2016	2017	2018	2019	2020	2021
0	0	25000	25000	25000	25000	25000	25000

Actual to 12/31/17	Revenue		\$ 869
Actual to 12/31/17	Expenditures		\$ 6
Actual to 12/31/17	Transfers		\$ 25,000

SUMMARY OF ALL FUNDS

	As of 12/31/2013 Actual	As of 12/31/2014 Actual	As of 12/31/2015 Actual	As of 12/31/2016 Actual	As of 12/31/2017 Actual	As of 12/31/2018 Actual	As of 12/31/2019 Actual	As of 12/31/2020 Actual	As of 12/31/2021 Actual
	2013	2014	2015	2016	2017	2018	2019	2020	2021
OPERATING Budget									
Operating Fund	\$ 1,303,808	\$ 339,009	\$ 983,778	\$ 860,819	\$ 675,431	\$ 435,705	\$ -	\$ -	\$ -
LIQUID FUELS Budget									
Liquid Fuels Fund	\$ 18,071	\$ 2	\$ 26,988	\$ 80,086	\$ 67,805	\$ 76,953	\$ -	\$ -	\$ -
CAPITAL FUND Budgets									
Ashland Woods	\$ 18,969	\$ 18,979	\$ 18,995	\$ 19,010	\$ 19,024	\$ 19,046	\$ -	\$ -	\$ -
Capital Improvement Fund	\$ 569,724	\$ 574,996	\$ 1,986,427	\$ 1,169,547	\$ 969,873	\$ 812,503	\$ -	\$ -	\$ -
Chatham Light Fund	\$ 2,238	\$ 1,749	\$ 2,375	\$ 3,678	\$ 3,087	\$ 3,372	\$ -	\$ -	\$ -
Equipment Replacement Fund	\$ 139,180	\$ 192,269	\$ 213,234	\$ 293,441	\$ 273,176	\$ 214,374	\$ -	\$ -	\$ -
Maintenance Facility & Salt Shed Fund	\$ -	\$ -	\$ -	\$ 3,415,020	\$ 121,817	\$ -	\$ -	\$ -	\$ -
Golf Course Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000			
Golf Course Improvement Fund	\$ 108,841	\$ 98,060	\$ 98,108	\$ 64,751	\$ 25,312	\$ 25,312	\$ -	\$ -	\$ -
Golf Course Operating Fund	\$ 28,614	\$ 50,892	\$ 47,458	\$ 23,762	\$ 51,652	\$ 57,876	\$ -	\$ -	\$ -
IT Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000			
Open Space Fund	\$ 920,214	\$ 1,059,872	\$ 1,378,606	\$ 1,951,198	\$ 2,340,282	\$ 3,024,353	\$ -	\$ -	\$ -
Overflow Fund	\$ -	\$ -	\$ -	\$ -	\$ 175,043	\$ 228,470	\$ -	\$ -	\$ -
Park Capital Fund	\$ 127,914	\$ 120,564	\$ 107,321	\$ 92,909	\$ 92,919	\$ 92,938	\$ -	\$ -	\$ -
Penwyck Fund	\$ 4,431	\$ 4,434	\$ 4,437	\$ 4,441	\$ 4,444	\$ 4,454	\$ -	\$ -	\$ -
Recreation Fund	\$ 166,804	\$ 166,804	\$ 114	\$ 1,117	\$ 1,129	\$ 1,149	\$ -	\$ -	\$ -
Road Improvement Fund	\$ 66,373	\$ 91,399	\$ 116,495	\$ 116,598	\$ 141,744	\$ 167,607	\$ -	\$ -	\$ -
<i>Projected totals as of December 31</i>	\$ 3,475,178	\$ 2,719,029	\$ 4,984,337	\$ 8,096,376	\$ 4,962,738	\$ 5,324,111	\$ -	\$ -	\$ -

APPENDIX A - PROFIT & LOSS STATEMENTS 2012 - 2018

Appendix B - SUPPORTING DOCUMENTATION

2014 to 2018 Budget - Londond Grove Township

Last Revised: 01/08/19

Appendix C - GENERAL LEDGER

