

LONDON GROVE TOWNSHIP



2023 PRILIMINARY BUDGET & EXPLANATORY NOTES

There are several changes from the Draft Budget to the current Preliminary Budget, changes are identified below for your convenience. The changes are within the 2023 Budget column, the year-to-date totals will be updated and included in the Final Budget package.

General Budget

310.10	Reduced	\$ 25,000.00
310.21	Increased	\$ 667,014.00
392.49	Increased	\$ 3,211.79
392.50	Increased	\$ 1,376.18
401.10	Increased	\$ 1,976.00
401.12	Increased	\$ 312.00
401.47	Increased	\$ 3,364.00
402.10	Increased	\$ 960.00
429.10	Increased	\$ 960.00

Bridges – No Change

Capital – No Change

Chatham Light - No Change

Emergency Services Capital - No Change

Equipment Replacement - No Change

IGC Equipment - No Change

IGC Improvement - No Change

IGC Operations - No Change

IT - No Change

Liquid Fuels

357.03	Increased	\$5,790.06
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Open Space - No Change

Overflow - No Change

Park Capital - No Change

Penwyck - No Change

Recreation - No Change

Road Improvement - No Change

Sewer - No Change

Water - No Change

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LONDON GROVE TOWNSHIP - GENERAL FUND

Updated 10/5/2022

	2023	2022	2022	2021	2021
	Budget	Budget	YTD	Budget	Actual
Income					
301 - REAL ESTATE TAX					
301.10 - Current Year RE Tax	675,000.00	678,638.00	649,442.02	641,895.00	644,705.29
301.20 - Previous Year RE Tax	0.01	0.01		0.01	0.00
301.40 - Delinquent RE from Tax Claim	2,000.00	2,500.00		2,000.00	1,649.16
301.50 - Liens	2,500.00	2,000.00	9,119.29	2,000.00	17,027.73
301.60 - Interim Assessments	3,000.00	5,000.00		3,000.00	5,821.54
Total 301 - REAL ESTATE TAX	682,500.01	688,138.01	658,561.31	648,895.01	669,203.72
310 - LOCAL ENABLING ACT(511) TAX					
310.10 - Real Estate Transfer	300,000.00	275,000.00	296,181.60	220,000.00	434,533.46
310.21 - Earned Income Tax (EIT)					
310.211 - EIT-Additional 0.5%	0.01	0.01		0.01	20.58
310.21 - Earned Income Tax (EIT) - Other	2,123,400.00	1,766,365.41	1,644,959.65	1,542,143.00	1,806,726.84
Total 310.21 - Earned Income Tax (EIT)	2,123,400.01	1,766,365.42	1,644,959.65	1,542,143.01	1,806,747.42
310.22 - Prior Year EIT Tax Levy	0.01	0.01		0.01	0.00
Total 310 - LOCAL ENABLING ACT(511) TAX	2,423,400.02	2,041,365.43	1,941,141.25	1,762,143.02	2,241,280.88
321 - BUSINESS LICENSES & PERMITS					
321.35 - Electrical - 3rd Party License	300.00	350.00	150.00	350.00	350.00
321.40 - Mercantile Licenses MFF	0.01	100.00		0.01	207.00
321.60 - Home Occupations	100.00	100.00	52.00	100.00	0.00
321.63 - Mobile Home License	1,500.00	1,240.00		1,240.00	1,240.00
321.64 - Solicitation Permit	500.00	500.00	258.00	500.00	516.00
321.71 - Special Events	0.01	0.01		0.01	0.00
321.72 - Verizon Tower Rent	12,500.00				
321.80 - Cable TV Franchise Fee	136,800.00	142,800.00	103,884.03	115,000.00	139,180.49
Total 321 - BUSINESS LICENSES & PERMITS	151,700.02	145,090.01	104,344.03	117,190.02	141,493.49
322 - NON-BUSINESS PERMITS					
322.30 - Driveway Opening	300.00	200.00	104.00	200.00	302.00
322.50 - Road Opening	600.00	535.00	1,169.00	535.00	0.00
322.84 - Grading Permit	1,000.00	2,000.00	518.00	2,000.00	3,208.00
322.85 - Stormwater Management App	600.00	200.00	1,030.00	200.00	0.00
Total 322 - NON-BUSINESS PERMITS	2,500.00	2,935.00	2,821.00	2,935.00	3,510.00
331 - FINES					
331.10 - District Magistrate - Local Ord	3,096.00	6,500.00	2,880.91	4,590.00	7,035.54
331.13 - Chester County Court Fines	1,300.00	1,273.00	1,175.49	1,248.00	570.93
Total 331 - FINES	4,396.00	7,773.00	4,056.40	5,838.00	7,606.47
332 - FORFEITS					
332.00 - Forfeit/Restitutions/Settlement	0.01	0.01		0.01	25.51
Total 332 - FORFEITS	0.01	0.01		0.01	25.51
341 - INTEREST EARNINGS					
341.01 - Interest Earned	305.00	400.00	422.79	1,000.00	421.30
Total 341 - INTEREST EARNINGS	305.00	400.00	422.79	1,000.00	421.30
350 - INTERGOVERNMENTAL					
350.14 - LGTMA Reimbursement				1,500.00	57,796.29
Total 350 - INTERGOVERNMENTAL	-			1,500.00	57,796.29
351 - FEDERAL GRANTS					
351.12 - FEMA Grants - Emergency Relief	0.01	0.01		0.01	0.00
352.01 - COVID Grant	879,247.00	462,062.00	464,984.08		462,062.24
Total 351 - FEDERAL GRANTS	879,247.01	462,062.01	464,984.08	0.01	462,062.24
354 - STATE GRANTS					
354.09 - Community Development Grants	0.01	0.01		0.01	0.00
354.12 - PEMA Grants - Disaster Relief	0.01	0.01		0.01	0.00
354.15 - Recycling Grant Proceeds	15,000.00	15,000.00		15,000.00	17,468.20
354.16 - Open Space Grant	0.01	0.01		0.01	0.00
Total 354 - STATE GRANTS	15,000.03	15,000.03		15,000.03	17,468.20

355 · SHARED REVENUE & ENTITLEMENTS					
355.01 · Public Utility Revenue	2,092.00	2,092.00		2,092.00	3,022.41
355.04 · Alcoholic Bev. Lic. Fees	600.00	600.00	600.00	600.00	0.00
355.05 · State Pension Funding	62,000.00	55,000.00	98,428.58	42,614.00	71,959.23
355.07 · Foreign Fire Insurance	50,000.00	50,000.00	65,720.55	37,362.00	49,708.21
355.10 · Impact Fee (Recreation)	2,000.00	0.01	3,000.00	0.01	3,103.50
Total 355 · SHARED REVENUE & ENTITLEMENTS	116,692.00	107,692.01	167,749.13	82,668.01	127,793.35
357 · COUNTY GRANTS					
357.01 · Chester County Grants	25,000.00	30,000.00	938.82	0.01	0.00
357.02 · Miscellaneous Grants	25,000.00	0.01		0.01	0.00
Total 357 · COUNTY GRANTS	50,000.00	30,000.01	938.82	0.02	0.00
361 · CHARGES FOR SERVICES					
361.30 · SALDO Developer App Fees	5,000.00	5,000.00	1,610.00	3,500.00	4,115.86
361.33 · Zoning Permits	6,000.00	6,500.00	6,030.00	6,000.00	9,500.00
361.34 · Zoning Hearing Board	8,700.00	10,000.00	620.00	5,000.00	11,018.22
361.35 · Fee in Lieu of Road Improvement	0.01	0.01		0.01	0.00
361.36 · Conditional Use Hearing Fees	2,500.00	2,500.00		0.01	2,500.00
361.37 · Sign Permits	2,000.00	1,500.00	156.00	1,500.00	0.00
361.38 · Zoning Officer - Prelim Opinion	0.01	0.01		0.01	0.00
361.39 · Reinspection Fee	100.00	100.00		100.00	52.00
361.40 · Plan Review	2,000.00	4,000.00	2,584.00	4,000.00	4,361.50
361.50 · Sale of Publications	25.00	25.00		25.00	0.00
361.71 · Photocopies	25.00	100.00	117.00	0.01	470.50
361.76 · Miscellaneous Fees	0.01	0.01		500.00	0.00
361.77 · Misc. Fee - On-Lot Septic	500.00	500.00		500.00	258.00
361.78 · Misc. Fee - Park	600.00	330.00	207.00	0.01	388.00
361.79 · Zoning Officer - Certification	0.01	0.01		0.01	0.00
Total 361 · CHARGES FOR SERVICES	27,450.04	30,555.04	11,324.00	21,125.06	32,664.08
362 · PERMITS - PUBLIC SAFETY					
362.20 · Fire Protection Inspections	2,500.00	2,500.00	2,680.00	2,000.00	2,497.00
362.23 · False Alarms	1,082.00	2,000.00	515.00	100.00	1,545.00
362.24 · Fire Code Operational	207.00	400.00		400.00	0.00
362.26 · Pool Permit	10,000.00	10,000.00	16,500.00	7,500.00	13,801.50
362.40 · State Blding UCC Permit Fees	1,000.00	1,200.00	1,016.00	1,200.00	1,538.00
362.41 · Building Permits	126,000.00	160,000.00	121,775.50	145,000.00	155,943.50
362.42 · Electrical Permit	6,000.00	5,000.00	1,936.00	4,000.00	11,740.25
362.43 · Plumbing Permit	2,500.00	2,500.00	714.00	1,500.00	6,390.00
362.44L · Sewer Lateral Inspections	0.01	1,000.00		1,000.00	0.00
362.44W · Water Line Inspection	0.01	1,000.00		1,000.00	0.00
362.45C · Use & Occupancy /Commercial	1,000.00	1,000.00	206.00	1,000.00	102.00
362.45R · Use & Occupancy/Residential	5,000.00	5,000.00	4,314.00	4,000.00	5,090.00
362.47 · Mechanical Permit	4,000.00	7,000.00	5,560.00	7,000.00	10,592.00
362.48 · Permit Revision Fees	0.01	0.01		0.01	0.00
362.49 · Blasting Permit Fees	400.00	400.00		400.00	0.00
362.50 · Roofing Permit	3,000.00	3,000.00	827.00	3,000.00	1,572.00
Total 362 · PERMITS - PUBLIC SAFETY	162,689.03	202,000.01	156,043.50	179,100.01	210,811.25
364.60 · SECCRA Host Municipality	663,254.00	685,000.00	496,855.42	583,000.00	652,792.92
387 · DONATIONS FROM PRIVATE SOURCES					
387.10 · Community Day Donations	0.01	0.01	2,501.00	0.01	0.00
387 · DONATIONS FROM PRIVATE SOURCES - Other				0.00	0.00
Total 387 · DONATIONS FROM PRIVATE SOURCES	0.01	0.01	2,501.00	0.01	0.00
389 · MISCELLANEOUS REVENUE					
389.00 · Miscellaneous Revenue	1,000.00	1,000.00	1,312,696.24	0.01	2,432.80
389.01 · Refund Current Year	5,000.00	5,000.00	2,634.23	1,000.00	19,061.02
389.02 · Room Rental Fees	300.00	300.00		300.00	0.00
389.03 · Garden Bed App - Goddard Park	880.00	1,100.00	880.00	1,100.00	683.00
389.04 · Visa Credits	1,000.00	3,000.00	435.20	1,900.00	3,970.72
389.05 · Household Hazardous Waste	850.00	1,475.00	623.00	1,475.00	674.81
389.06 · Co-Op Reimbursements	3,000.00	6,000.00	692.68		
395.00 · Refunds Prior Year	0.01	0.01	998.61	0.01	0.00
Total 389 · MISCELLANEOUS REVENUE	12,030.01	17,875.01	1,318,959.96	5,775.02	26,822.35

392 · INTERFUND TRANSFERS

392.01 · Transfer from General Fund				0.01	-
392.04 · Transfer from Chatham Light	0.01	0.01		0.01	-
392.05 · Transfer from Escrow Fund	0.01		471.40	0.01	522.60
392.09 · Transfer from Golf Course Fund	535,710.96	500,424.00	212,973.18	642,882.00	384,813.95
392.30 · Transfer from Capital Reserve	0.01	0.01		0.01	-
392.31 · Transfer from Park Capital Fund	0.01	0.01		0.01	-
392.33 · Transfer from Road Improvement	0.01	0.01	-25,000.00	0.01	-
392.35 · Transfer from Liquid Fuels Fund	0.01	0.01		0.01	-
392.36 · Transfer from Open Space Fund	13,355.00	0.01		0.01	-
392.37 · Transfer from Equipment Replace	0.01			0.01	-
392.42 · Transfer from Ashland Woods	0.01			0.01	-
392.45 · Transfer from Maint. Facility	0.01			0.01	-
392.46 · Transfer from Overflow Fund	0.01	0.01		0.01	-
392.47 · Transfer from Golf Course Improv	0.01			0.01	-
392.48 · Transfer from IT Fund	0.01	2,000.00		0.01	1,943.60
392.49 · Transfer from Sewer (2)	326,559.79	333,559.76	84,692.11	0.01	184,435.93
392.50 · Transfer from Water Fund (2)	139,954.18	140,438.18	33,360.46		137,816.49
Total 392 · INTERFUND TRANSFERS	1,015,580.05	976,422.01	306,497.15	642,882.15	709,532.57
Total Income	6,206,743.24	5,412,307.60	5,637,199.84	4,069,051.38	5,361,284.62

Expense					
400 · SUPERVISORS					
400.05 · Supervisors Salary	12,500.00	12,500.00	9,375.00	12,500.00	15,625.00
400.33 · Transportation & Mileage	500.00	500.00		500.00	0.00
400.46 · Meetings/Confs/Dues	4,000.00	4,000.00	300.00	4,000.00	300.00
Total 400 · SUPERVISORS	17,000.00	17,000.00	9,675.00	17,000.00	15,925.00
401 · TOWNSHIP MANAGEMENT					
401.10 · Manager Salary	152,984.00	149,754.00	102,214.11	137,904.00	139,264.00
401.12 · Assistant Manager Salary	99,320.00	96,408.00	51,950.78		
401.33 · Transportation/Mileage	400.00	400.00	73.60	200.00	0.00
401.35 · Manager Bond	350.00	350.00	250.00	250.00	250.00
401.46 · Meetings/Confs/Dues	6,000.00	6,000.00	2,229.00	4,000.00	1,059.50
401.47 · 457 Contribution - Manager/Assist Manager	20,264.00	15,121.00	9,506.40	13,790.00	14,593.60
Total 401 · TOWNSHIP MANAGEMENT	279,318.00	268,033.00	166,223.89	156,144.00	155,167.10
402 · FINANCIAL ADMINISTRATION					
402.10 · Finance	34,500.00	57,845.00	33,056.00	88,150.00	75,032.30
402.11 · Auditor Salary	250.00	250.00		250.00	0.00
402.14 · Professional Services (CPA)	-	10,000.00			
402.31 · Auditing Firm	12,500.00	10,000.00	9,600.00	10,000.00	8,850.00
402.33 · Transportation/Mileage	300.00	400.00		400.00	240.09
402.35 · Finance Director Bond	4,000.00	4,000.00		3,619.00	3,981.00
402.46 · Mtgs/Confs/Dues/Subscr	1,000.00	1,500.00	217.20	1,500.00	878.94
Total 402 · FINANCIAL ADMINISTRATION	52,550.00	83,995.00	42,873.20	103,919.00	88,982.33
403 · TAX COLLECTION					
403.12 · Commission-Real Estate	9,900.00	9,995.00	24.80	9,895.00	8,591.00
403.20 · Materials & Supplies	5,000.00	5,000.00	12,423.55	5,000.00	2,021.41
403.35 · Tax Collector Bond	350.00	350.00	334.00	350.00	0.00
Total 403 · TAX COLLECTION	15,250.00	15,345.00	12,782.35	15,245.00	10,612.41
404 · LEGAL SERVICES					
404.10 · Township Solicitor Fee	30,000.00	30,000.00	16,219.75	25,000.00	17,192.40
404.20 · Special Counsel	20,000.00	20,000.00	250.00	20,000.04	1,516.66
Total 404 · LEGAL SERVICES	50,000.00	50,000.00	16,469.75	45,000.04	18,709.06
405 · SECRETARY/RECEPTIONIST					
405.10 · Sec/Clerk/Admin Wages	72,592.00	61,048.00	44,612.00	54,080.00	58,820.00
405.15 · Receptionist Wages	16,085.33	0.01	22,400.00	0.01	0.00
405.33 · Transportation & Mileage	263.00	250.00	41.60	100.00	46.24
405.46 · Mtgs/Confs/Dues/Subscr	3,815.00	3,815.00	223.38	3,000.00	2,547.00
Total 405 · SECRETARY/RECEPTIONIST	92,755.33	65,113.01	67,276.98	57,180.01	61,413.24
406 · GENERAL ADMINISTRATION					
406.23 · Postage	5,000.00	4,500.00	2,655.70	3,500.00	1,732.61
406.31 · Professional Services	7,500.00	7,500.00		7,500.00	2,462.00
406.32 · Communication	5,437.00	5,167.00	4,693.58	7,200.00	4,925.51
406.34 · Advertising Legal	6,700.00	6,500.00	4,028.15	4,000.00	6,980.88
406.342 · Printing	4,164.00	4,352.65		3,000.00	0.00
406.37 · Maintenance/Replace	7,500.00	7,500.00	479.23	2,500.00	29.98
406.39 · Bank Fees	3,250.00	3,750.00	2,860.80	2,727.00	3,863.07
406.42 · Materials & Supplies	26,889.00	24,200.00	3,662.40	20,000.00	15,184.93
406.45 · Chester County Security	0.01	0.00	0.00	550.00	486.55
Total 406 · GENERAL ADMINISTRATION	66,440.01	63,469.65	18,379.86	50,977.00	35,645.53
407 · COMPUTERS					
407.00 · Computer Support	2,000.00	2,000.00	4,125.92	0.01	2,714.99
Total 407 · COMPUTERS	2,000.00	2,000.00	4,125.92	0.01	2,714.99
408 · ENGINEERING					
408.31 · Engineering Twp.Work	35,000.00	35,000.00	19,327.25	35,000.00	10,803.50
408.32 · Goddard Park Engineering	2,500.00	1,000.00	1,575.00	1,000.00	675.00
408.34 · Stormwater/ MS4 Engineering	15,000.00	10,000.00	6,920.00	20,000.00	7,976.30
Total 408 · ENGINEERING	52,500.00	46,000.00	27,822.25	56,000.00	19,454.80

409 · GENERAL GOV'T BUILDINGS					
409.35 · Twp Bldg. Repair/Maint.	2,000.00	6,000.00	8,816.50	4,500.00	3,861.79
409.36 · Township Utilities	21,000.00	21,000.00	12,347.63	22,300.00	16,277.42
409.361 · Public Works Dept Utilities	5,000.00	5,000.00	2,402.95	8,916.00	3,623.23
409.37 · Public Works Dept Repair/Maint.	2,000.00	1,500.00	4,557.35	1,000.00	1,715.42
409.44 · Twp & PWD -Trash	3,500.00	3,500.00	2,789.57	2,900.00	4,458.07
409.45 · Janitorial Services	4,000.00	2,000.00	6,699.01	15,000.00	10,200.00
409.50 · Fire Extinguishers	2,500.00	2,100.00	1,771.50		
409.51 · Fire Alarm	550.00	500.00	319.55		
409.52 · Fire Suppression	225.00	175.00			
409.72 · Capital Repairs	5,000.00	5,000.00		4,000.00	0.00
409.75 · Capital Equipment Purchase	0.01			0.01	0.00
Total 409 · GENERAL GOV'T BUILDINGS	45,775.01	46,775.00	39,704.06	58,616.01	40,135.93
410 · FIRE MARSHAL					
410.10 · Fire Marshal Salary	65,000.00	62,400.00	41,353.85	76,469.00	90,152.00
410.32 · Communication	1,550.00	1,550.00	958.65	1,550.00	1,017.44
410.33 · Fuel	1,200.00	1,000.00	1,274.80	1,000.00	740.42
410.37 · Vehicle Service/Parts	10,300.00	500.00		2,000.00	111.55
410.42 · Materials & Supplies	5,295.00	1,500.00	7,371.72	7,300.00	274.12
410.46 · Meetings/Conf/Dues	3,000.00	2,000.00	2,720.12	4,000.00	830.50
410.47 · TRAISR Computer Software	3,000.00	3,000.00	1,207.50	3,700.00	1,652.50
410.48 · Summer Intern - Fire Marshal	0.01	6,000.00		6,000.00	2,211.46
410.XX · Other			1,916.63		
Total 410 · FIRE MARSHAL	89,345.01	77,950.00	56,803.27	102,019.00	96,989.99
411 · FIRE PROTECTION					
411.35 · Fireman's Workers Comp	15,000.00	15,000.00	7,105.00	19,114.00	5,694.00
411.51 · West Grove Emergnecy Services	307,376.18	371,177.00	320,202.81	139,358.00	289,702.00
411.52 · Avondale Fire Company	0.01			91,970.00	0.00
411.53 · West Grove Fire Relief	50,000.00	55,300.00	65,720.55	30,000.00	49,708.21
411.54 · Avondale Fire Relief	0.01			20,000.00	0.00
Total 411 · FIRE PROTECTION	372,376.20	441,477.00	393,028.36	300,442.00	345,104.21
412 · AMBULANCE & RESCUE					
412.10 · West Grove Ambulance	141,991.69			63,508.00	31,754.00
412.20 · Avondale Ambulance	0.01			64,300.00	0.00
412.30 · So. Chest.Cty Emerg. Med.	58,850.00	43,680.00	32,760.00	47,460.00	47,460.00
Total 412 · AMBULANCE & RESCUE	200,841.70	43,680.00	32,760.00	175,268.00	79,214.00
413 · CODE ENFORCEMENT					
413.10 · Wages	107,605.33	108,680.00	64,220.00	144,935.04	120,760.59
413.22 · Supplies	1,000.00	1,000.00	171.27	1,100.00	526.29
413.32 · Communication (Portable)	2,000.00	2,000.00	854.61	2,500.00	1,207.84
413.33 · Fuel	1,500.00	1,200.00	814.70	1,000.00	647.15
413.37 · Vehicle Service/Parts	300.00	500.00	80.00	500.00	75.00
413.44 · Uniforms	200.00	200.00		300.00	0.00
413.46 · Meets/Confs/Dues/Training	2,000.00	2,500.00	589.50	2,500.00	492.87
413.53 · UCC Fees	1,000.00	1,200.00		1,200.00	895.50
413.54 · TRAISR Computer Software	10,000.00	6,000.00	6,655.00	10,000.00	9,570.00
Total 413 · CODE ENFORCEMENT	125,605.33	123,280.00	73,385.08	164,035.04	134,175.24
414 · PLANNING & ZONING					
414.16 · Zoning Hearing Board	1,000.00	1,000.00	2,103.50	1,050.00	1,050.00
414.31 · Professional Services	6,000.00	6,000.00	500.00	10,000.00	4,225.00
414.34 · Advertising Zoning/Cond.	1,500.00	1,500.00		1,000.00	1,617.74
414.40 · Court Reporter ZHB/CU	1,200.00	1,200.00	161.00	1,600.00	1,757.50
414.42 · Meets/Confs/Dues/Training	500.00	500.00		500.00	20.00
414.45 · Ordinance Amendments	10,000.00	10,000.00	2,566.07	10,000.00	0.00
414.49 · Zoning Board Legal Costs	10,000.00	12,000.00	3,692.00	7,500.00	20,430.75
Total 414 · PLANNING & ZONING	30,200.00	32,200.00	9,022.57	31,650.00	29,100.99
415 · EMERGENCY MANAGEMENT					
415.10 · Emergency Management	0.01			0.01	0.00
415.11 · Emergency Management Expenses	0.01	1,000.00	0.00	1,000.00	150.00
415.46 · Mtgs/Confs/ConEd	1,000.00				
Total 415 · EMERGENCY MANAGEMENT	1,000.02	1,000.00	0.00	1,000.01	150.00

419 · COMMUNITY RISK REDUCTION					
419.15 · Assistant	0.01				
419.26 · Minor Equipment	1,800.00				
Total 419 · EMERGENCY MANAGEMENT	1,800.01				
422 · HEALTH & HUMAN SERVICES					
422.00 · Animal Control	6,200.00	6,000.00	3,260.53	5,000.00	2,606.68
Total 422 · HEALTH & HUMAN SERVICES	6,200.00	6,000.00	3,260.53	5,000.00	2,606.68
426 · SANITATION					
426.10 · Recycling	2,100.00	2,100.00	928.00	2,100.00	1,911.40
427.00 · County Hazard. Materials	1,500.00	1,900.00	1,364.68	1,200.00	1,877.64
Total 426 · SANITATION	3,600.00	4,000.00	2,292.68	3,300.00	3,789.04
429 · SEWER & WATER					
429.01 · Manager Wages	25,000.00	23,508.00	7,372.00	0.01	5,432.00
429.07 · IT Computer Software	0.01	0.01		0.01	0.00
429.10 · Finance Salary	34,500.00	10,504.00			2,448.00
429.11 · Healthcare	90,000.00	90,000.00	60,211.20	0.01	90,889.71
429.12 · Admin Assistant Wages	53,040.00	58,344.00	34,450.05	0.01	57,680.06
429.13 · Receptionist	16,085.33	20,800.00	11,120.00	0.01	45,448.84
429.14 · Municipal PW Director	15,000.00	10,504.00	7,372.00		5,432.00
429.15 · Public Works Salary	30,000.00	29,952.00		0.01	0.00
429.16 · PED Reimbursed Wages	0.01				
429.19 · FICA Employer Paid	15,000.00	12,000.00	10,238.42	0.01	17,161.06
429.20 · UEC Group Trust	2,500.00	2,500.00	817.21	0.01	820.00
429.24 · Uniforms	0.01		209.90	0.01	304.79
429.30 · Insurance - Vehicle	0.01			0.01	0.00
429.31 · Disability & Life Ins	3,100.00	3,100.00	1,672.39	0.01	2,417.83
429.32 · Dental	4,500.00	4,700.00	3,019.04	0.01	3,932.06
429.40 · 457 EE Pre-Tax	24,000.00	36,000.00	11,120.00	0.01	36,055.00
429.41 · Pension EE Post Tax	7,500.00	9,400.00	3,929.71	0.01	6,722.07
429.42 · Materials & Supplies	10,000.00	28,386.94	2,581.10	0.01	21,284.65
429.50 · Training	1,500.00		530.74	0.01	105.00
429.XX · Misc	10,000.00		7,908.50	0.01	140.00
429.99 · Sewer & Water Wage T/F	121,160.00	95,232.00	90,506.50	0.01	114,852.38
Total 429 · SEWER & WATER	462,885.37	434,930.95	253,058.76	0.18	410,925.45
430 · PUBLIC WORKS					
430.12 · Wages	402,924.00	385,632.00	299,416.75	420,000.00	369,142.13
430.21 · Materials & Supplies	12,000.00	12,000.00	10,522.09	12,000.00	12,178.36
430.24 · General Expense	10,000.00	10,000.00	6,272.74	10,000.00	8,309.64
430.25 · Maintenance	5,000.00	5,000.00	1,051.26	5,000.00	4,853.51
430.26 · Small Tools-Shop	8,000.00	8,000.00	1,310.18	8,000.00	7,614.63
430.28 · Uniforms	5,000.00	5,000.00	5,319.82	5,000.00	1,972.63
430.31 · PA One Call	400.00	400.00	240.80	500.00	456.81
430.32 · Communication	10,500.00	10,500.00	10,373.33	6,000.00	5,562.87
430.33 · Gasoline/Diesel Fuel	29,000.00	22,000.00	28,963.50	23,000.00	21,000.08
430.34 · Co-Op Expenses	3,000.00	6,000.00			
430.46 · Seminars, CLD & Training	2,000.00	2,000.00	1,437.99	2,000.00	747.33
430.47 · CDL Program & Testing	800.00	800.00	1,114.60	800.00	1,055.50
430.50 · Fire Extinguishers				1,200.00	0.00
Total 430 · PUBLIC WORKS	488,624.00	467,332.00	366,023.06	493,500.00	432,893.49

432 · SNOW REMOVAL					
432.12 · Wages-Snow	0.01		0.00	0.00	0.00
432.24 · Salt Materials	15,000.00	15,000.00	0.00	15,000.00	28,899.41
432.38 · Equipment Rental	0.01		0.00	0.01	0.00
432.45 · Snow Removal-Contract	200.00	200.00	0.00	550.00	0.00
Total 432 · SNOW REMOVAL	15,200.02	15,200.00	0.00	15,550.01	28,899.41
433 · TRAFFIC CONTROL DEVICES - SIGNS					
433.24 · Signs-Materials	12,000.00	12,000.00	8,145.50	12,000.00	12,379.89
433.36 · TrafficLight-Electric/Maint	4,500.00	4,000.00	31,454.17	8,500.00	7,647.64
435.00 · Sidewalks & Crosswalks	0.01	0.01		0.01	0.00
Total 433 · TRAFFIC CONTROL DEVICES - SIGNS	16,500.01	16,000.01	39,599.67	20,500.01	20,027.53
434 · STREET LIGHTS					
434.36 · Elect/Maint	3,000.00	3,000.00	1,596.64	3,000.00	2,406.44
Total 434 · STREET LIGHTS	3,000.00	3,000.00	1,596.64	3,000.00	2,406.44
437 · MACHINERY REPAIR					
437.26 · Small Equipment Parts	7,000.00	7,000.00	2,821.62	6,000.00	6,647.40
437.28 · Vehicle Parts	28,000.00	28,000.00	16,741.29	27,000.00	28,462.09
437.29 · Equipment Parts	21,000.00	21,000.00	17,132.88	20,000.00	38,870.29
Total 437 · MACHINERY REPAIR	56,000.00	56,000.00	36,695.79	53,000.00	73,979.78
438 · ROAD MAINTENANCE					
438.28 · Road Maint Materials	160,000.00	140,000.00	83,993.40	160,000.00	118,462.80
438.281 · Bridge Materials	5,000.00	5,000.00		5,000.00	4,188.76
438.31 · Bridge Inspections	10,000.00	10,000.00	455.00	10,000.00	4,448.00
438.35 · Contract & Extra Hire	0.01	0.01		0.01	0.00
438.38 · Equipment Rental	1,500.00	1,500.00	2,527.44	2,500.00	3,423.78
438.381 · Bridge Equipment Rental	5,000.00	1,500.00		2,500.00	1,993.85
438.61 · Bridge Contracting	0.01	0.01		0.01	0.00
438.66 · Bridge Engineering	50,000.00	50,000.00	15,784.20	50,000.00	7,622.50
438.67 · Bridge Repair	0.01	250,000.00		100,000.00	25,829.48
438.74 · Equipment Purchase	0.01	56,000.00	54,411.00	0.01	0.00
Total 438 · ROAD MAINTENANCE	231,500.04	514,000.02	157,171.04	330,000.03	165,969.17
439 · ROAD RECONSTRUCTION					
439.22 · Wages-Rebuilding	0.01			0.01	0.00
439.38 · Equipment Rental	0.01	0.01	0.00	0.01	0.00
439.45 · Contract Paving	308,000.00	160,000.00	186,547.86	211,000.00	211,000.00
Total 439 · ROAD RECONSTRUCTION	308,000.01	160,000.01	186,547.86	211,000.02	211,000.00
452 · GOLF COURSE					
452.10 · IGC Grounds FT	131,664.00		25,076.96		
452.10 · Manager Salary	0.01	113,568.00	44,261.35	109,200.00	97,524.00
452.11 · GC Employee Health	77,326.00	52,356.64	38,000.91	53,746.00	52,494.74
452.12 · IGC Club House FT	114,400.00	145,479.36	107,677.37	139,884.00	135,630.50
452.14 · Grounds PT & Seasonal Wages	85,700.00				
452.15 · Club House PT & Seasonal Wages	64,000.00	94,500.00	127,857.88	45,000.00	143,093.37
452.16 · PWD Wages for IGC					
452.19 · FICA Employer Paid	42,000.00	34,000.00	24,844.45	54,893.00	33,809.70
452.20 · UEC Group Trust	2,200.00	2,000.00	943.23	0.01	1,680.30
452.22 · Tips Charged	14,000.00	14,000.00	17,668.08	12,000.00	19,587.00
452.23 · Commissions	6,000.00	6,000.00		5,000.00	6,396.09
452.31 · GC Employee Disability & Life	3,800.00	3,720.00	2,250.64	3,558.00	3,045.25
452.32 · GC Employee Dental	2,900.00	2,500.00	2,429.12	2,468.00	2,619.08
452.36 · IGC Utilities				0.01	0.00
452.40 · IGC 401(a) Twp Contributions	8,000.00	8,000.00	4,924.41	7,500.00	8,667.68
452.41 · IGC 457(b)Employee Contribution	15,000.00	19,300.00	10,788.06	8,500.00	19,668.39
452.42 · Materials & Supplies	5,000.00	5,000.00	926.40	0.01	22,314.02
452.50 · Payroll Fees					
452.XX · Other			11,173.37		
Total 452 · GOLF COURSE	486,290.01	500,424.00	418,822.23	652,749.05	546,530.12

454 · CULTURE & RECREATION					
454.12 · Park Wages	0.01			0.00	0.00
454.24 · Park & Recreation	5,000.00	15,000.00	1,423.32	5,500.00	40.00
454.31 · Environmental	2,500.00	12,000.00	2,500.00	12,000.00	0.00
454.37 · Park Maintenance	12,000.00	25,000.00	18,058.26	25,000.00	9,485.25
454.45 · Trail Maintenance	3,500.00	3,500.00		3,500.00	10,233.00
454.71 · Land/Easement Acquisition	0.01		84,275.66	0.01	0.00
454.72 · Tree City	0.01	5,000.00		3,000.00	0.00
454.74 · Parks Capital Equipment	5,000.00	5,000.00		0.01	0.00
456.52 · Library Contribution	49,000.00	47,500.00	35,625.00	46,442.00	46,442.00
459.10 · Historical Commission	100.00	100.00		100.00	0.00
459.20 · Community Day	0.01	0.00	28.98	5,000.00	0.00
461.10 · Open Space Committee	13,355.00	13,185.00	9,750.98	11,955.00	11,563.54
Total 454 · CULTURE & RECREATION	90,455.04	126,285.00	151,662.20	112,497.02	77,763.79
465 · COMMUNITY DEVELOPMENT					
465.01 · Covid Expenses	879,247.00	439,633.36	40,877.07		4,000.00
465.54 · TMACC	5,000.00	5,000.00			
Total 465 · COMMUNITY DEVELOPMENT	884,247.00	444,633.36	40,877.07		4,000.00
471 · DEBT ACTIVITY					
471.10 · Debt Service	136,000.00	132,000.00	1,000.00	128,000.00	128,000.00
472.10 · Debt Interest	110,453.00	114,745.00	82,309.38	118,903.00	111,873.74
Total 471 · DEBT ACTIVITY	246,453.00	246,745.00	83,309.38	246,903.00	239,873.74
481 · EMPLOYER PAID BENEFITS					
481.10 · Employer Social Security	61,626.00	58,000.00	42,540.16	58,926.00	55,277.04
481.20 · Employer Medicare	15,000.00	14,000.00	9,960.80	10,000.00	13,061.59
481.30 · Unemployment UEC Trust	15,000.00	15,000.00	3,575.97	15,000.00	3,690.81
481.40 · 401(a) Contributions	20,600.00	20,000.00	13,474.11	8,736.00	10,833.87
481.50 · Payroll Expenses	8,350.00	6,400.00	5,792.66	6,500.00	6,679.40
483.30 · MMO Non-Uniform Pension	62,000.00	54,434.00	58,434.00	65,055.00	65,056.00
483.40 · Performance Bonus	30,000.00	20,000.00		14,890.00	29,550.00
483.50 · Employee Incentives	10,000.00	10,000.00	400.00	20,000.00	4,550.00
Total 481 · EMPLOYER PAID BENEFITS	222,576.00	197,834.00	134,177.70	199,107.00	188,698.71
486 · INSURANCE					
484.10 · Workers Compensation Policy	95,000.00	35,000.00	93,028.00	39,000.00	25,963.00
486.10 · General Liability Policy	15,000.00	12,000.00	12,583.00	10,000.00	9,583.00
486.20 · Property & Casualty Policy	15,000.00	11,500.00	12,738.00	10,000.00	10,455.00
486.30 · Automobile Policy	35,000.00	31,000.00	30,879.00	30,500.00	29,421.00
486.35 · Golf Course Policy				0.01	0.00
486.40 · Public Officials Policy	7,500.00	7,000.00	7,098.00	6,969.00	6,098.00
486.70 · Umbrella Policy	17,500.00	15,000.00	16,939.00	14,000.00	13,939.00
486.80 · Inland Marine	20,500.00	18,500.00	19,068.00	10,500.00	17,068.00
486.85 · Crime	250.00	60.00	152.00	50.00	52.00
486.90 · CyCurity	3,000.00	2,000.00	2,742.00	2,086.00	1,742.00
486.95 · Pesticide Herbicide	750.00	315.00	505.00	300.00	305.00
Total 486 · INSURANCE	209,500.00	132,375.00	195,732.00	123,405.01	114,626.00
487 · EMPLOYEE BENEFITS					
487.10 · Employee Health	296,800.00	280,000.00	180,182.74	227,158.00	265,858.32
487.20 · Employee Dental	10,176.00	9,600.00	6,578.35	8,889.00	9,038.36
487.30 · Disability & Life	13,780.00	13,000.00	7,422.80	9,873.00	10,743.75
Total 487 · EMPLOYEE BENEFITS	320,756.00	302,600.00	194,183.89	245,920.00	285,640.43

489 · MISCELLANEOUS EXPENSE & REFUNDS					
489.00 · Miscellaneous Expense	2,000.00	2,000.00	166.00	4,732.00	0.00
489.10 · Refund Current Year	10,000.00	10,000.00	6,972.71	10,561.00	13,088.92
489.20 · Refund Current Year Bldg Permit	0.01	100.00		100.00	0.00
489.30 · Key Deposit Refund Mtg Room	0.01			0.01	0.00
491.10 · Refund Prior Year	0.01	0.01		200.00	0.00
491.20 · Refund Prior Year Build Permit	0.01	0.01		1,500.00	0.00
Total 489 · MISCELLANEOUS EXPENSE & REFUNDS	12,000.04	12,100.02	7,138.71	17,093.01	13,088.92
492 · INTERFUND TRANSFERS OUT					
492.01 · Trans to General Fund	0.01		-90,694.30		(59,285.31)
492.02 · Trans to Recreation Fund	0.01			0.01	0.00
492.04 · Trans to Chatham Light Fund	5,500.00	5,500.00	5,500.00	4,800.00	4,424.22
492.05 · Trans to Escrow Fund	0.01			0.01	0.00
492.30 · Trans.to Capital Improve/Reserv	100,000.00	100,000.00	1,180,093.41	50,000.00	50,000.00
492.33 · Trans to Road Improvement	25,000.00	25,000.00		25,000.00	25,000.00
492.35 · Trans to Liquid Fuel Fund	0.01	0.01		10,000.00	10,000.00
492.37 · Trans to Equipment Replacement	140,000.00	140,000.00	100,000.00	100,000.00	350,000.00
492.38 · Trans to IT Equipment Fund	10,000.00	0.01		25,000.00	25,000.00
492.42 · Trans to Ashland Woods					
492.48 · Transfer to Sewer Fund (2)	0.01	0.01			
492.49 · Transfer to Water Fund (2)	0.01	0.01		845.86	845.86
492.50 · Trans to GC Operating Fund	0.01	0.01	-25,953.52	0.00	0.00
492.51 · Transfer to Park Capital Fund	0.01	0.01		0.00	0.00
492.52 · Transfer to Overflow Fund	0.01	0.01		0.00	45,000.00
492.53 · Transfer GC Equipment Replace	50,000.00	50,000.00	50,000.00	110,000.00	235,000.00
492.55 · Trans to GC Improvement Fund	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
492.56 · Emergency Services Capital Fund	50,000.00	50,000.00	50,000.00		
492.57 · Bridge Fund	250,000.00		250,000.00	0.01	250000.00
Total 492 · INTERFUND TRANSFERS OUT	650,000.09	395,500.07	1,543,945.59	350,645.89	960,984.77
499.00 · Misc. Expenditures			863.65		915.24
66900 · Reconciliation Discrepancies		0.00	0.00		358.74
Total Expense	6,206,743.24	5,412,277.10	4,787,290.99	4,417,665.35	4,918,472.27
	-	30.50	849,908.85	-348,613.97	442,812.35

GENERAL FUND

REVENUE

LINE	BUDGET \$	NOTES
301.10	715,000.00	Our assessed valuation has increased and will increase in 2023 due to new construction and alterations. Current valuation is \$574,183,432 (Net \$537,210,372.00) x 1.25 mills = 671,513.00. Tax Collectors est = 650,000.00
310.10	300,000.00	Based on Projection 50% of the income occurs in the seven months of the year. Income for 7 months of 2022 = \$222,617, which should leave a yearend total of \$449,224 (based on trends)
310.21	2,123,400.00	Expected revenue by increasing the EIT General to .75%
321.72	12,500.00	Verizon Cell tower rent. Tower expected to be erected in 2023.
321.80	136,800.00	This includes Verizon and Comcast.
430.12	424,924.00	Includes seven Full-Time positions; Director, Foreman and Five Laborers (402,924.00) and Part-Time & Seasonal staff (22,000.00) Water and Sewer wages are in Line 429.99.
352.01	879,247.00	Federal COVID Funding. As of the preparation of this budget the 2022 funding has not been received. There is no new funding expected in 2023. These funds are carry over from 2021 and expected 2022 funding.
364.60	663,254.00	SECCRA Revenue; \$25,000 towards roads, \$15,000 for electric generation, recycling fees and disposal fees \$4.75 per ton. Tipping Fees-510,254 Roads-25,000, Electric-15,000 & ACT 101-113,000.
389.06	3,000.00	Public Works participates in a purchasing/equipment co-op. This is a pass-through account and balanced by 430.34.
392.09	535,710.96	From the Golf Course Fund to offset Staff salaries and benefits. This is a pass-through account and balanced by expense 452..
392.36	13,355.00	Transferred from Open Space Fund to offset expenses.
392.49	326,559.75	From the Water & Sewer Funds to offset Staff salaries and benefits. This is a pass-through account and balanced by expense 429..
392.50	139,954.18	From the Water & Sewer Funds to offset Staff salaries and benefits. This is a pass-through account and balanced by expense 429..

GENERAL FUND

EXPENSES

LINE	BUDGET \$	NOTES
402.10	34,500.00	The Finance position (69,000.00) is split between the General Fund (50%) and Water/Sewer (50%) [Sewer-70%, Water-30%].
405.15	16,085.33	The receptionist wages are split three ways; 405.15 (25%), 413.10 (25%) & 429.13 (50%)
409.37	2,000.00	2022 saw two unanticipated repairs to the garage doors.
409.45	4,000.00	Cleaning done in-house, except for special services/waxing of floors
409.75	5,000.00	Used when unbudgeted repairs are needed
411.51	307,376.18	Contribution to West Grove Fire Company for Fire and Rescue Services
412.10	141,991.60	Contribution to West Grove Fire Company for Ambulance Service
412.30	58,850.00	This include standard portion; \$44,940 and Supplemental of \$13,910.00
413.10	107,605.33	Reduction is based on sharing an Administrative Assistant with Water/Sewer and general fund..
429.00	139,954.18	From the Water & Sewer Funds to offset Staff salaries and benefits. This is a pass-through account and balanced by expense 392.49 (70%) & 392.50 (30%).
429.10	34,500.00	The Finance position (69,000) is split between the General Fund (50%) and Water/Sewer (50%).
430.12	384,624.00	PW Wages. Added to these wages are \$166,160.00 from Water & Sewer. (Sewer-\$116,312.00 : Water-\$49,848.00)
430.32	10,500.00	Includes the purchase of two radio's on the County's radio platform
430.34	3,000.00	Related expenses to the Southern Chester Co Municipal Cooperative
432.24	15,000.00	Purchase of salt, majority of funding comes from Liquid Fuels Fund
433.24	12,000.00	Includes PW portion of annual Traisr Subscription
438.28	160,000.00	Increase due to increase cost of materials
438.66	50,000.00	This allows for the continued engineering of needed bridge repairs
439.45	308,000.00	Needed to stay on track with road projects. For 2023 the expected costs will be 777,355.82 (542,000-GF, 211,000-Liquid Fuels & 25,000-SECCRA) Rose Hill Road – Mill, Base Repair, Level & Overlay Lamborntown Road – Single Application Chip Seal Howell Moore Road - Single Application Chip Seal <i>Wickerton Subdivision – Ultra This Bonded Wearing Course (deferred to 2023) (-234,000)</i>
461.10		Funds for the “Goddard Memorial” are split within lines 454.24 and 454.37. There has been a “pledge” of \$10,000.00 from a private source for this project. This is carried over from 2022-if work is not completed.
454.74	5,000.00	General Maint cost of the Goddard Park including; Dog Park & Comfort Station

461.10	13,355.00	Includes: professional staff, conference, land owner reception and newsletter.
465.01	879,247.00	COVID Relief Fund; VAC Truck in 2022 Budget – Still not received. Engineering review of Water System. Federal/State Funding for 2022 (462,062.00) has not been received, as of 8/19/2022. These funds are found within 352.01.
465.54	5,000.00	This is to support TMAcc and their SCCOOT bus line.
471.10	136,000.00	Debt Service for three financial notes with Wells Fargo (through Del Val); 1999-28,000.00, 2011-1,000.00 & 2015-107,000.00.
472.10	110,453.00	Debt Interest for three financial notes with Wells Fargo (through Del Val); 1999-6,150.00, 2011-8,655.00 & 2015-95,648.00.
483.30	62,000.00	This is the Twp's obligation to Pennsylvania Municipal Retirement System. This expenditure is off-set by Line Item 355.05.

BRIDGE FUND

Updated 10/5/2022

	2025	2024	2023	2022	2021
	Projected	Projected	Budget	YTD	Actual
3900 · Retained Earnings	717,625.00	609,600.00	500,000.00	250,000.00	-
300 · REVENUES					
341.01 · Interest Income	-	-	-	-	0
392.01 · Transfer from General Fund	500,000.00	500,000.00	250,000.00	250,000.00	250,000.00
392.01 · Transfer from Capital Fund			750,000.00		
Total 300 · REVENUE	1,217,625.00	1,109,600.00	1,500,000.00	500,000.00	250,000.00
400 · EXPENDITURES					
404.10 · Legal Services					
406.31 · Professional Services					
406.34 · Legal Advertising					
406.39 · Bank Fees					
408.31 · Engineering Bridges					
438.281 · Bridge Materials	18,000.00	16,500.00	15,000.00	-	
438.31 · Bridge Inspections	11,000.00	10,500.00	10,000.00	-	
438.35 · Contract & Extra Hire	-	-	-	-	
438.381 · Bridge Equipment Rental	16,500.00	15,750.00	15,000.00	-	-
438.61 · Bridge Contracting					
438.66 · Bridge Engineering	60,000.00	60,000.00	60,000.00		
438.67 · Bridge Repair	273,181.75	289,225.00	790,400.00		
492.01 · Transf.to Gen.Fund					
400 · EXPENDITURES - Other					
Total 400 · Expenditures	378,681.75	391,975.00	890,400.00	-	-
Net Income	838,943.25	717,625.00	609,600.00	500,000.00	250,000.00

BRIDGE FUND EXPLANATORY

REVENUE

LINE	BUDGET \$	NOTES
3900	500,000.00	Expected retained earnings (carry-over)
392.01	250,000.00	Contribution from General Fund
392.30	750,000.00	Contribution from Capital Fund; Capital Fund will be used to cover the costs of the Woodview Road Bridge.

EXPENSES

LINE	BUDGET \$	NOTES
438.67	790,400.00	Projects Outlined below

DEP permitting delays have caused the Woodview Road and Glen Willow Road Bridges to be moved back in the schedule.

2022-2023

Woodview Road	750,000.00	(Funds from Capital Reserve)
Glen Willow Road	250,000.00	Bridge Fund

2023-2024

Hilton Road	360,150.00	
Chambers Road	103,000.00	
Paschall Mill Road	77,250.00	

2024

E London Grove Road	265,225.00	
Angelica Drive	12,000.00	
Friendship Drive	12,000.00	

2025

Rose Hill Road (near Boro)	273,181.75	
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2026

Woodview Road	844,131.60	
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CAPITAL IMPROVEMENT FUND

	<u>2023</u>	<u>2022</u>	<u>2021</u>
	<u>Budget</u>	<u>YTD</u>	<u>Actual</u>
3900 · Retained Earnings	187,198.53	1,345,349.45	1,116,660.59
300 · REVENUES			
341.01 · Interest Income	250.00	236.95	618.13
389.00 · State Aid Sidewalk		142,816.53	
392.01 · Transfer General Fund	100,000.00	532,587.80	300,000.00
Total 300 · REVENUE	<u>287,448.53</u>	<u>2,020,990.73</u>	<u>1,417,278.72</u>
400 · EXPENDITURES			
404.10 · Legal Services			
406.31 · Professional Services		84,874.20	
406.34 · Legal Advertising			
406.39 · Bank Fees			
435.28 · Sidewalk (State Road)		1,687,141.17	
435.28 · Paving (State Road)	0.00	30,950.00	
438.28 · Bridge Replacement (Woodview Road)	750,000.00		
452.28 · Material Purchase			
438.74 · Equipment Purchase		30,826.83	71,929.27
439.45 · Contracted Paving			
454.71 · Land Acquisition			
492.01 · Transf.to Gen.Fund			
492.50 · Transfer to Golf Course			
400 · EXPENDITURES - Other			
Total 400 · Expenditures	<u>750,000.00</u>	<u>1,833,792.20</u>	<u>71,929.27</u>
Net Income	<u>(462,551.47)</u>	<u>187,198.53</u>	<u>1,345,349.45</u>

CAPITAL IMPROVEMENT FUND

REVENUE

LINE	BUDGET \$	NOTES
3900	838,845.34	Expected retained earnings (carry-over)
392.01	100,000.00	Contribution from General Fund

CAPITAL IMPROVEMENT FUND

EXPENSES

LINE	BUDGET \$	NOTES
438.28	750,000.00	Expenses for Woodview Road Bridge – Transferred to Bridge Fund

London Grove Township was a recipient of a State/Federal Grant for the State Road Sidewalk Project. All transactions were paid by the Township and then reimbursed from the State. This has caused an increase in “miscellaneous” revenue in the General Fund. Project was completed July of 2022 and a final inspection in August of 2022. Reimbursement funds in excess of \$647,000.00 are still pending.

The Township does anticipate using the Capital Fund to replace the Woodview Road Bridge. The project will be coordinated by Public Works.

CHATHAM LIGHT FUND

	<u>2023</u>	<u>2022</u>	<u>2021</u>
	<u>Budget</u>	<u>YTD</u>	<u>Actual</u>
Income			
3900 · Retained Earnings	5,343.42	3,069.80	3,657.31
300 · REVENUE			
341.01 · Interest Earned	-	0.20	2.14
301.10 · Current	-	-	1,924.22
301.20 · Prior			234.63
392.55 · Transfer from General Fund	5,500.00	5,500.00	2,500.00
TOTAL 300 · REVENUE	<u>10,843.42</u>	<u>8,570.00</u>	<u>8,318.30</u>
Expense			
400 · EXPENDITURES			
406.39 · Bank Fees	-	-	-
434.36 · Electric/PECO	4,980.00	3,226.58	4,603.15
Total 400 · EXPENDITURES	<u>4,980.00</u>	<u>3,226.58</u>	<u>4,603.15</u>
Total Expense	<u>4,980.00</u>	<u>3,226.58</u>	<u>4,603.15</u>
Net Income	<u>5,863.42</u>	<u>5,343.42</u>	<u>3,715.15</u>
 Minus Retained Earnings	 520.00	 2,273.62	 57.84

CHATHAM LIGHT FUND

REVENUE

LINE	BUDGET \$	NOTES
3900	4,487.00	Expected retained earnings (carry-over)
392.01	5,500.00	Contribution from General Fund

CHATHAM LIGHT FUND

EXPENSES

LINE	BUDGET \$	NOTES
434.36	4980.00	Electric Costs for Street Lights

The Chatham Light Fund is funded by the Chatham Lighting District, which is taxed at \$0.30 per linear foot of property frontage. The General Fund subsidizes this fund through annual transfers from the General Fund.

EMERGENCY SERVICES CAPITAL FUND

	<u>2023</u>	<u>2022</u>	<u>2021</u>
	<u>Budget</u>	<u>YTD</u>	<u>Actual</u>
Income			
3900 · Retained Earnings	50,000.00	-	-
300 · REVENUE			
341.01 · Interest Earned	15.00		-
392.55 · Transfer from General Fund	50,000.00	50,000.00	-
TOTAL 300 · REVENUE	<u>100,015.00</u>	<u>50,000.00</u>	<u>-</u>
Expense			
400 · EXPENDITURES			
406.39 · Bank Fees	15.00		-
Total 400 · EXPENDITURES	<u>15.00</u>	<u>-</u>	<u>-</u>
Total Expense	<u>15.00</u>	<u>-</u>	<u>-</u>
Net Income	<u>100,000.00</u>	<u>50,000.00</u>	<u>-</u>

EMERGENCY SERVICES FUND

REVENUE

LINE	BUDGET \$	NOTES
3900	50,000.00	Expected retained earnings (carry-over)
392.01	50,000.00	Contribution from General Fund

EMERGENCY SERVICES FUND

EXPENSES

LINE	BUDGET \$	NOTES

This fund was established in 2022 with the intention to have funding available for emergent funding for the Emergency Services Organizations that serve London Grove Township. The expenses should be limited to unbudgeted and unforeseen expenses and the Board of Supervisors discretion.

EQUIPMENT REPLACEMENT FUND

	2023	2022	2021
	Budget	YTD	Actual
Income			
3900 · Retained Earnings	404,134.44	258,363.61	205,903.64
300 · REVENUE			
341.01 · Interest Earned	32.00	17.83	32.97
391.10 · Sale of PWD Equipment	4,000.00	45,777.00	7,600.00
392.37 · Transfer from General Fund	140,000.00	100,000.00	100,000.00
TOTAL 300 · REVENUE	548,166.44	404,158.44	313,536.61
Expense			
400 · EXPENDITURES			
406.39 · Bank Fees	24.00	24.00	14.00
438.74 · Capital Equipment Purchase	252,908.00		29,634.00
Total 400 · EXPENDITURES	252,932.00	24.00	55,173.00
Total Expense	252,932.00	24.00	55,173.00
Net Income	295,234.44	404,134.44	258,363.61

EQUIPMENT REPLACEMENT FUND

REVENUE

LINE	BUDGET \$	NOTES
392.37	140,000.00	Transfer from General Fund

EQUIPMENT REPLACEMENT FUND

EXPENSES

LINE	BUDGET \$	NOTES
438.74	180,000.00	Replacement of F550 Dump, F350 Service and F150 Pick-Up

The Equipment Replacement Fund is established to programmatically replace Municipal Equipment, before the usable life has been exceeded.

The F550 Dump & F150 replacements were in the 2022 Budget, however it is unclear if these will be delivered in 2022 or 2023. Budget reflects these being delivered in 2023.

Add a vehicle for Administration to use.

***A 2023 Peterbuilt VAC truck has been ordered using Federal Covid relief money. This expenditure is shown in the 2022 budget.

IGC EQUIPMENT REPLACEMENT FUND

	<u>2023</u>	<u>2022</u>	<u>2021</u>
	<u>Budget</u>	<u>YTD</u>	<u>Actual</u>
Income			
3900 · Retained Earnings	194,752.21	175,050.79	101,006.67
300 · REVENUE			
341.01 · Interest Earned	250.00	570.86	350.20
391.10 · Sale of Equipment	-	-	-
392.37 · Transfer from General Fund	50,000.00	50,000.00	110,000.00
TOTAL 300 · REVENUE	<u>245,002.21</u>	<u>225,621.65</u>	<u>211,356.87</u>
Expense			
400 · EXPENDITURES			
406.39 · Bank Fees	30.00		-
438.74 · Capital Equipment Purchase	73,073.52	30,869.44	36,306.08
Total 400 · EXPENDITURES	<u>73,103.52</u>	<u>30,869.44</u>	<u>36,306.08</u>
Total Expense	73,103.52	30,869.44	36,306.08
Net Income	<u>171,898.69</u>	<u>194,752.21</u>	<u>175,050.79</u>

INNISCRONE GOLF COURSE
EQUIPMENT REPLACEMENT FUND

REVENUE

LINE	BUDGET \$	NOTES
3900	180,904.00	Expected Retained Earnings
392.37	50,000.00	Transfer from General Fund

INNISCRONE GOLF COURSE
EQUIPMENT REPLACEMENT FUND

EXPENSES

LINE	BUDGET \$	NOTES
438.74	35806.08	Lease Purchase of Rough Mower, Collar Mower and Sand Rake. Payments end in 2023 (\$8,952.00 due)
	8360.00	Greens Mower, Total Purchase estimated at 38,000.00. May be a 5 Year Lease/Purchase. Purchased is 2022, waiting delivery.

The IGC Equipment Replacement Fund is established to programmatically replace Golf Course Equipment, before the usable life has been exceeded. The “supply chains” issues have impacted the Golf Course creating delays in acquiring equipment.

IGC IMPROVEMENT FUND

	<u>2023</u>	<u>2022</u>	<u>2021</u>
	<u>Budget</u>	<u>YTD</u>	<u>Actual</u>
Income			
3900 · Retained Earnings	164,579.64	187,874.18	37,863.95
300 · REVENUE			
341.01 · Interest Earned	5.00	7.06	10.23
391.10 · Sale of Equipment	-	-	-
392.55 · Transfer from General Fund	25,000.00	25,000.00	150,000.00
TOTAL 300 · REVENUE	<u>189,584.64</u>	<u>212,881.24</u>	<u>187,874.18</u>
Expense			
400 · EXPENDITURES			
406.39 · Bank Fees	-	-	-
438.74 · Capital Equipment Purchase	-	-	-
452.69 · Golf Course Improvements	50,000.00	48,301.60	
Total 400 · EXPENDITURES	<u>50,000.00</u>	<u>48,301.60</u>	<u>-</u>
Total Expense	50,000.00	48,301.60	-
Net Income	<u>139,584.64</u>	<u>164,579.64</u>	<u>187,874.18</u>

INNISCRONE GOLF COURSE
IMPROVEMENT FUND

REVENUE

LINE	BUDGET \$	NOTES
3900	164,579.64	Expected Retained Earnings
392.37	25,000.00	Transfer from General Fund

INNISCRONE GOLF COURSE
IMPROVEMENT FUND

EXPENSES

LINE	BUDGET \$	NOTES

The Fund was established to maintain Golf Course Facilities. The condition of the Club House is failing rapidly, priority is to make the Club House weather tight, including repairing roof, rain gutters and windows.

IGC OPERATING FUND

	2023		2022		2021	
	Budget		YTD		Actual	
Ordinary Income/Expense						
Income						
3900 · Retained Earnings			242,935.31		120,362.05	
300 · REVENUE						
332.00 · Restitution & Settlements	0.00		0.00			
341.01 · Interest Earned	15.00		14.51		15.43	
367.10 · Gift Certificates	5,000.00		4,032.09		12,480.18	
367.11 · Greens Fees	720,000.00		551,964.50		697,625.02	
367.12 · Lessons	5,000.00		2,136.51		3,745.79	
367.13 · Driving Range	35,000.00		25,272.00		29,192.00	
367.14 · Alcohol Sales	70,000.00		58,898.25		73,360.45	
367.15 · Non-Alcoholic Beverages	12,000.00		11,246.62		11,401.49	
367.16 · Food Sales	45,000.00		35,726.38		43,190.81	
367.17 · Pro-Shop Sales Non-Taxable	350.00		295.92		2,033.23	
367.18 · Pro-Shop Sales - Taxable	30,000.00		21,960.67		27,141.84	
367.19 · Tips	16,500.00		14,265.80		18,950.98	
367.20 · Sales Tax	9,000.00		7,477.87		8,611.36	
367.42 · Golf Memberships	95,000.00		23,646.16		111,881.31	
389.01 · Refund Current Yr.	275.00		194.62		5,478.74	
392.01 · Transfer from General Fund	0.00		0.01		3,243.75	
392.46 · Transfer from Overflow Fund	0.00		0.00		45,000.00	
395.00 · Refund Prior Year	0.00		0.00			
Total 300 · REVENUE	1,043,140.00		757,131.91		1,213,714.43	
Total Income	1,043,140.00		757,131.91		1,213,714.43	

Expense				
400 · Expenditures				
407.00 · IT & Computers	2,000.00	240.00	771.14	
452.10 · Director Wages			1,010.65	
452.11 · Healthcare				
452.12 · Full Time Employee Wages				
452.13 · Disability & Life				
452.14 · UEC Group Trust				
452.15 · Part-Time/Seasonal Wages				
452.16 · 401(a) Pension Contribution				
452.17 · 457(b) Pension Contributions				
452.18 · Dental				
452.19 · FICA Taxes				
452.20 · SUPPLIES				
452.24 · Office Supplies	3,500.00	72.32	3,807.14	
452.25 · Dining Room Supplies	1,500.00	49.80	852.28	
452.26 · Facility Supplies	3,500.00	5,156.99	13,541.96	
452.27 · Kitchen & Cleaning Supplies	3,000.00	488.03	2,111.50	
452.28 · Pesticides	40,000.00	32,743.44	37,429.40	
452.29 · Fertilizer	5,000.00	3,659.70	51,460.05	
452.291 · Grass Seed	5,000.00			
452.292 · Water Treatment	22,500.00	20,817.12		
452.293 · Growth Regulators	11,900.00			
452.XXX · Other		110.87		
Total 452.20 · SUPPLIES	95,900.00	63,098.27	109,202.33	
452.22 · Tips - Charged	16,500.00		414.12	
452.30 · Merchant Services	24,000.00	16,756.74	22,864.95	
452.31 · Professional Services	0.01	862.26		
452.32 · Communication	10,000.00	8,247.16	9,870.12	
452.33 · Gasoline/Diesel Fuel	37,000.00	23,559.78	28,406.02	
452.34 · Advertising	5,000.00	4,449.00	8,620.99	
452.35 · Property Insurance	0.00	0.00		
452.36 · Utilities	31,000.00	16,582.76	19,677.42	
452.37 · Building Maint/Repairs	10,000.00	7,746.80	10,825.43	

452.371 · Course Maint/Repairs	25,000.00	3,772.37	15,404.48
452.372 · Charging Station	0.00	0.00	665.12
452.38 · Rental Golf Cars	0.01	0.00	5,240.00
452.39 · Bank Fees	440.00	190.59	505.19
452.40 · Irrigation Repair	7,000.00	19,887.00	15,544.80
452.41 · Irrigation Pump House	1,000.00	2,250.00	
452.411 · Irrigation Repair Heads	3,000.00	2,831.38	
452.42 · Business Tax	9,000.00	5,714.03	10,618.26
452.44 · Sanitation Trash	6,800.00		4,008.54
452.45 · Contract Services	1,000.00	636.00	530.00
452.46 · Dues & Subscriptions	6,000.00	3,880.00	9,726.38
452.47 · Security Alarm System	700.00	681.85	670.80
452.48 · Janitorial Services	13,200.00	6,164.82	13,950.24
452.49 · Liquor License	1,490.00		
452.491 · Board of Health License	600.00		400.00
452.50 · Pesticide License	100.00		
452.51 · COST OF GOODS SOLD			
452.51 · Other			308.47
452.510 · Food	23,000.00	21,327.33	26,695.62
452.511 · Non-Alcoholic Beverages	7,500.00	8,271.61	2,967.78
452.512 · Alcoholic Beverages	24,000.00	16,286.00	18,379.50
452.513 · Pro-Shop Merchandise	10,000.00	35,303.56	26,041.34
Total 452.51 · COST OF GOODS SOLD	64,500.00	81,188.50	74,392.71
452.53 · Gift Certificates Redeemed	0.01		
452.60 · Equipment Repairs	23,500.00	21,265.51	36,190.12
452.61 · Bridge Repairs	0.01		
452.62 · Fire Alarm	1,000.00		
452.63 · Fire Suppression/Sprinkler	170.00		
452.74 · Equipment	9,000.00	36.06	339.30
471 · DEBT ACTIVITY			
471.10 · Debt Service	46,000.00	43,000.00	41,000.00
472.10 · Debt Interest	14,051.52	16,595.75	35,148.90
Total 471 · DEBT ACTIVITY	60,051.52	59,595.75	76,148.90
486 · INSURANCE			

484.10 · Workers Compensation	6,901.00	6,901.00	
486.10 · Liability	1,742.00	1,742.00	
486.20 · Property & Casualty	871.00	871.00	
486.70 · Umbrella	331.00	331.00	
486.80 · Inland Marine	7,841.00	7,841.00	
Total 486 · INSURANCE	17,686.00	17,686.00	0.00
489.00 · Miscellaneous Expenses			
489.01 · Refunds Current Year		-1,289.04	619.71
489.00 · Miscellaneous Expenses - Other		1,212.97	83.36
Total 489.00 · Miscellaneous Expenses			703.07
492.01 · Transfer to General Fund	535,710.96	221,347.98	444,099.26
400 · Expenditures - Other	0.00	0.00	45,000.00
Total 400 · Expenditures	1,018,348.52	570,908.54	983,486.34
Total Expense	1,018,348.52	570,908.54	983,486.34
Net Ordinary Income	24,791.48	186,223.37	230,228.09
Net Income	24,791.48	186,223.37	230,228.09

INNISCRONE GOLF COURSE

OPERATING FUND

REVENUE

LINE	BUDGET \$	NOTES
367.11	720,000.00	Greens Fees are weather dependent, winter and rain are the biggest variables.
367.42	95,000.00	Memberships are spread out throughout the year, with the bulk of the memberships in the spring and fall.
392.01	0.00	Revenues from 2022 are expected to carry-over into 2023 and eliminate the need for operational cost to be supplemented by the General Fund.

INNISCRONE GOLF COURSE

OPERATING FUND

EXPENSES

LINE	BUDGET \$	NOTES
452.10-452.19	0.00	These expenditures are shown in the General Fund Budget. Golf Course Operating Funds are transferred to the General Fund to cover the costs.
452.291	5,000.00	Grass Seed
452.292	22,500.00	Water Treatment
452.293	11,900.00	Growth Regulator
452.33	37,000.00	Substantial increase based on fluctuating fuel costs
452.45	1,000.00	Pest Control
452.74	9,000.00	Includes range equipment and range balls
471.10	46,000.00	Principal Payment, Per General Obligation Note – Schedule of Payment. Terminates 2/2039
472.10	14,051.52	Interest Payment

Retained earnings are to include enough revenue to cover the operating costs for the first 90 days of the New Year. Any and all additional funding will be transferred to Inniscrone Golf Course Capital Funds.

IT FUND

	2023	2022	2021
	Budget	YTD	Actual
Income			
3900 · Retained Earnings	68,715.67	71,652.56	60,216.31
300 · REVENUE			
341.01 · Interest Earned	-	237.87	185.16
391.10 · Sale of Equipment	-	-	-
· Transfer from Sewer Fund	5,000.00	5,000.00	5,000.00
· Transfer from Water Fund	5,000.00	5,000.00	5,000.00
392.55 · Transfer from General Fund	25,000.00	-	25,000.00
TOTAL 300 · REVENUE	103,715.67	81,890.43	95,401.47
Expense			
400 · EXPENDITURES			
406.39 · Bank Fees			-
407.00 · Professional Services	12,500.00	9,789.26	12,242.24
407.42 · Materials & Supplies			
438.74 · Capital Equipment Purchase	15,000.00	3,385.50	9,563.07
492.01 · Transfer to General Fund			1,943.60
Total 400 · EXPENDITURES	27,500.00	13,174.76	23,748.91
Total Expense	27,500.00	13,174.76	23,748.91
Net Income	76,215.67	68,715.67	71,652.56

IT FUND

REVENUE

LINE	BUDGET \$	NOTES
3900	68,000.00	Expected Retained earnings.
	5,000.00	Transfer from Water Fund
	5,000.00	Transfer from Sewer Fund
	25,000.00	Transfer from General Fund

IT FUND

EXPENSES

LINE	BUDGET \$	NOTES
407.00	12,500.00	Professional Services

The IT Fund is used to replace/update software and hardware. The Fund also covers the various leases and service contracts and our third party IT support vendor.

LIQUID FUELS FUND

Updated 10/4/2022

	2023	2022	2022	2021
	Budget	Budget	YTD	Actual
Income				
300 · REVENUE				
3900 · Retained Earnings	124,108.37		86,918.51	95,840.56
341.01 · Interest Earned	100.00	100.00	15.29	29.99
351.12 · Federal Emergency Disaster	0.01			
357.03 · State Allocation	335,790.06	310,000.00	327,325.62	309,076.62
357.04 · Turnback Allocation	16,640.00	16,640.00	16,640.00	16,640.00
389.01 · Refunds Current Year	0.01			
392.01 · Trans From General Fund	0.01			10,000.00
392.33 · Trans fr. Road Improvement Fund	0.01			
Total 300 · REVENUE	476,638.47	326,740.00	430,899.42	431,587.17
Total Income	476,638.47	326,740.00	430,899.42	431,587.17
Expense				
400 · EXPENDITURES				
406.39 · Bank Fees	75.00		26.00	56.00
Total 400 · EXPENDITURES	75.00	0.00	26.00	56.00
432.00 · Snow & Ice Removal				
432.24 · Materials Snow Removal	85,000.00	75,000.00	56,765.05	63,056.17
Total 432.00 · Snow & Ice Removal	85,000.00	75,000.00	56,765.05	63,056.17
433.00 · Traffic Control - Signs				
433.24 · Materials Signs	0.01			
433.45 · Contract Line Painting	40,000.00	35,000.00		34,565.71
Total 433.00 · Traffic Control - Signs	40,000.01	35,000.00	0.00	34,565.71
437.00 · Machinery & Repair				
437.37 · Equipment Repairs	0.00			
Total 437.00 · Machinery & Repair	0.00		0.00	0.00
438.00 · Roads & Highways				
438.28 · Materials Road	0.01			
438.37 · Repairs & Maint. (Pipe)	0.01			
Total 438.00 · Roads & Highways	0.02		0.00	0.00
439.00 · Construction & Rebuilding				
439.45 · Contract - Paving	211,000.00	250,000.00	250,000.00	246,990.78
439.67 · Bridge Repairs	0.01			
Total 439.00 · Construction & Rebuilding	211,000.01		250,000.00	246,990.78
Total Expense	336,075.04	360,000.00	306,791.05	344,668.66
Net Income	140,563.43		124,108.37	86,918.51

LIQUID FUEL FUND

REVENUE

LINE	BUDGET \$	NOTES
357.03	335,790.06	State allocation, based on PADOT September estimation letter
357.04	16,640.00	Turnback allocation

LIQUID FUEL FUND

EXPENSES

LINE	BUDGET \$	NOTES
432.24	85,000.00	Snow removal materials
433.45	40,000.00	Annual line painting
439.45	211,000.00	Contract Paving

The Liquid Fuels Fund is a restricted account funded by State aid to be used in the maintenance of Township owned Roads. Each Municipality within the State receives a proportional share of the funds. The funding is based on population and miles of Municipal owned roads. Funds are expended on; snow & ice removal, line painting and contract paving.

OPEN SPACE FUND

	<u>2023</u>	<u>2022</u>	<u>2021</u>
	<u>Budget</u>	<u>YTD</u>	<u>Actual</u>
Income			
300 · REVENUE			
3900 · Retained Earnings	4,089,234.68	3,783,642.00	3,477,321.11
310.21 · Earned Income Tax	717,589.00	310,460.77	510,504.43
310.22 · EIT-Prior	0.01		
341.01 · Interest Earned	2,500.00	735.45	2,031.11
354.16 · Grants - Open Space	0.01		
389.00 · Misc. Revenue	0.01		
Total 300 · REVENUE	<u>4,809,323.71</u>	<u>4,094,838.22</u>	<u>3,989,856.65</u>
Total Income	4,809,323.71	4,094,838.22	3,989,856.65
Expense			
400 · EXPENDITURES			
403.12 · Commission Collection EIT	0.01		
406.31 · Professional Services	10,430.00		5,930.00
406.39 · Bank Fees	40.00		
406.42 · Meetings/Conf/Dues	1,200.00		
454.71 · Land Aquisition	0.01	5,353.54	200284.65
489.00 · Misc Expenditures	1,725.00	250.00	
Total 400 · EXPENDITURES	<u>13,395.02</u>	<u>5,603.54</u>	<u>206,214.65</u>
Total Expense	13,395.02	5,603.54	206,214.65
Net Income	<u><u>4,795,928.69</u></u>	<u><u>4,089,234.68</u></u>	<u><u>3,783,642.00</u></u>

OPEN SPACE FUND

REVENUE

LINE	BUDGET \$	NOTES
3900	4,027,428.70	Expected retained earnings.
310.21	717,589.00	Earned Income Tax

OPEN SPACE FUND

EXPENSES

LINE	BUDGET \$	NOTES
406.31	10,430.00	Professional services
406.46	1,200.00	Meeting/Conf/Dues
454.71	0.00	Land Acquisitions
489.00	1,725.00	Misc.

The 2023 Budget shows a restoration in the Open Space EIT of .25% from .125%.
Miscellaneous expenses include; land owner reception, newsletter, etc.

OVERFLOW FUND

	<u>2023</u>	<u>2022</u>	<u>2021</u>
	<u>Budget</u>	<u>YTD</u>	<u>Actual</u>
Income			
300 · REVENUE			
3900 · Retained Earnings	249,997.64	249,954.37	204,847.15
341.01 · Interest Earned	650.00	43.27	107.22
392.01 · Transfer from General			45,000.00
392.09 · Transfer from Golf Course Fund			45,000.00
389.00 · Misc. Revenue	0.01		
Total 300 · REVENUE	<u>250,647.65</u>	<u>249,997.64</u>	<u>294,954.37</u>
Total Income	250,647.65	249,997.64	294,954.37
Expense			
400 · EXPENDITURES			
392.50 · Transfer to Golf Course Fund			45,000.00
489.00 · Misc Expenditures	0.01		
Total 400 · EXPENDITURES	<u>0.01</u>	<u>0.00</u>	<u>45,000.00</u>
Total Expense	0.01	0.00	45,000.00
Net Income	<u><u>250,647.64</u></u>	<u><u>249,997.64</u></u>	<u><u>249,954.37</u></u>

OVERFLOW FUND

REVENUE

LINE	BUDGET \$	NOTES
3900	249,997.64	Expected retained earnings.

OVERFLOW FUND

EXPENSES

LINE	BUDGET \$	NOTES

The Overflow Fund is to act as a “rainy day fund” and to be used to offset unexpected revenue and expenditures at the Board of Supervisors discretion.

PARK CAPITAL FUND

	2023	2022	2021
	Budget	YTD	Accual
Income			
300 · REVENUE			
3900 · Retained Earnings	28,999.35	36,237.17	36,230.55
341.01 · Interest Earned	12.00		6.62
354.16 · Grants - Open Space	0.01		
389.00 · Misc. Revenue	0.01		
Total 300 · REVENUE	<u>29,011.37</u>	<u>36,237.17</u>	<u>36,237.17</u>
Total Income	29,011.37	36,237.17	36,237.17
Expense			
400 · EXPENDITURES			
403.12 · Commission Collection EIT	0.01		
406.31 · Professional Services	0.00	0.00	-
406.39 · Bank Fees	0.00	0.00	
454.25 · Repair & Maintenance		7,237.82	
454.71 · Land Aquisition	0.01		
489.00 · Misc Expenditures	0.01		
Total 400 · EXPENDITURES	<u>0.03</u>	<u>7,237.82</u>	<u>0.00</u>
Total Expense	0.03	7,237.82	0.00
Net Income	<u>29,011.34</u>	<u>28,999.35</u>	<u>36,237.17</u>

PARK CAPITAL FUND

REVENUE

LINE	BUDGET \$	NOTES
3900	28,999.35	Expected retained earnings.

PARK CAPITAL FUND

EXPENSES

LINE	BUDGET \$	NOTES

At this time there are no major park capital projects scheduled.

PENWYCK FUND

	<u>2023</u>	<u>2022</u>	<u>2021</u>
	<u>Budget</u>	<u>YTD</u>	<u>Actual</u>
Income			
300 · REVENUE			
3900 · Retained Earnings	4,479.64	4,477.91	4,475.54
341.01 · Interest Earned	2.00	1.73	2.37
354.16 · Grants - Open Space	0.01		
389.00 · Misc. Revenue	0.01		
Total 300 · REVENUE	<u>4,481.66</u>	<u>4,479.64</u>	<u>4,477.91</u>
Total Income	4,481.66	4,479.64	4,477.91
Expense			
400 · EXPENDITURES			
403.12 · Commission Collection EIT	0.01		
406.31 · Professional Services	0.00	0.00	-
406.39 · Bank Fees	0.00	0.00	
454.71 · Land Aquisition	0.01		
489.00 · Misc Expenditures	0.01		
Total 400 · EXPENDITURES	<u>0.03</u>	<u>0.00</u>	<u>0.00</u>
Total Expense	<u>0.03</u>	<u>0.00</u>	<u>0.00</u>
Net Income	<u><u>4,481.63</u></u>	<u><u>4,479.64</u></u>	<u><u>4,477.91</u></u>

PENWYCK FUND

REVENUE

LINE	BUDGET \$	NOTES
3900	4,479.64	Expected retained earnings.

PENWYCK FUND

EXPENSES

LINE	BUDGET \$	NOTES

The Penwyck Fund has been reserved for the repairing of inlets on Penwyck Lane.

RECREATION FUND

	2023	2022	2021
	Budget	YTD	Actual
Income			
300 · REVENUE			
3900 · Retained Earnings	46,116.00	46,112.96	21,949.63
341.01 · Interest Earned	15.00	3.04	18.33
355.10 · Recreation Impact			23,000.00
387.10 · Donations - Private Source			1,145.00
389.00 · Misc. Revenue	0.01		
Total 300 · REVENUE	46,131.01	46,116.00	46,112.96
Total Income	46,131.01	46,116.00	46,112.96
Expense			
400 · EXPENDITURES			
000.00 · Goddard Memorial			
489.00 · Misc Expenditures	0.01		
Total 400 · EXPENDITURES	0.01	0.00	0.00
Total Expense	0.01	0.00	0.00
Net Income	46,131.00	46,116.00	46,112.96

2022 - Goddard Memorial Pending

20,000.00

RECREATION FUND

REVENUE

LINE	BUDGET \$	NOTES
3900	26,116.00	Expected retained earnings.

RECREATION FUND

EXPENSES

LINE	BUDGET \$	NOTES
	20,000.00	Goddard Memorial at park

The Recreation Fund receives fund from developers as part of the Sub-division Land Development Ordinance for "fee in-lieu of".

ROAD IMPROVEMENT FUND

	<u>2023</u>	<u>2022</u>	<u>2021</u>
	<u>Budget</u>	<u>YTD</u>	<u>Actual</u>
Income			
300 · REVENUE			
3900 · Retained Earnings	167,463.54	238,867.82	213,850.22
341.01 · Interest Earned	22.00	15.19	29.60
392.01 · Transfer from General Fund	25,000.00	25,000.00	25,000.00
389.00 · Misc. Revenue	0.01		
Total 300 · REVENUE	<u>192,485.55</u>	<u>263,883.01</u>	<u>238,879.82</u>
Total Income	192,485.55	263,883.01	238,879.82
Expense			
400 · EXPENDITURES			
439.45 · Contract Paving	75,000.00	96,415.47	
000.00 · Ashland Woods (Restricted)	19,034.00		-
406.39 · Bank Fees	10.00	4.00	12.00
454.71 · Land Aquisition	0.01		
489.00 · Misc Expenditures	0.01		
Total 400 · EXPENDITURES	<u>94,044.02</u>	<u>96,419.47</u>	<u>12.00</u>
Total Expense	<u>94,044.02</u>	<u>96,419.47</u>	<u>12.00</u>
Net Income	<u><u>98,441.53</u></u>	<u><u>167,463.54</u></u>	<u><u>238,867.82</u></u>

ROAD IMPROVEMENT FUND

REVENUE

LINE	BUDGET \$	NOTES
3900	167,463.54	Expected retained earnings.
392.01	25,000.00	Transfer from General Fund

ROAD IMPROVEMENT FUND

EXPENSES

LINE	BUDGET \$	NOTES
439.45	75,000.00	Contract Paving
	19,034.00	Restricted Funds for Ashland Woods

This fund provides a portion of the annual road maintenance program. Other funding comes from Liquid Fuel Fund and SECCRA.

SEWER OPERATING FUND

	2023	2022	2022	2021
	Budget	Budget	YTD	Actual
Income				
300 · REVENUE				
3900 · Retained Earnings	295,000.00		247,433.26	
341.00 · Interest Earnings	50.00	0.01	42.40	
364.10 · Sewer Fees	1,809,598.00	1,807,715.99	824,319.22	1,115,422.24
364.11 · Farming Rent	1,000.00		1,000.00	
364.74 · West Grove Line Maintenance	20,000.00	20,000.00	16,829.71	17,952.83
392.01 · Transfer from General Fund	0.01	0.01		
392.49 · Transfer from Sewer Fund (OLD)	0.00	0.01	581,708.79	466,110.98
392.50 · Transfer from Water Fund (2)	0.01		2,123.06	276.36
Total 300 · REVENUE	1,830,648.02	1,827,716.02	1,673,456.44	1,599,762.41
Total Income	1,830,648.02	1,827,716.02	1,673,456.44	1,599,762.41
Gross Profit	1,830,648.02	1,827,716.02	1,673,456.44	1,599,762.41
Expense				
400 · EXPENDITURES				
429.01 · Manager Salary	17,500.00	11,754.00	2,716.00	3,336.80
429.02 · Municipal PW Director	10,500.00	10,504.00	2,716.00	3,259.20
429.03 · PW Salary	21,000.00	11,700.00	0.00	
429.04 · Sewer Wage T/F	84,812.00	56,405.44	33,730.37	61,289.16
429.10 · Receptionist	11,260.00	5,252.00		1,713.60
429.11 · Treasurer/Bookkeeper	23,478.00	20,377.34	7,784.00	23,940.27
429.12 · Admin Assistant Wages	37,128.00	29,473.60	13,531.04	30,784.04
429.13 · Disability & Life Ins	2,170.00	2,100.00	790.23	1,785.66
429.14 · Dental	3,150.00	2,700.00	1,048.14	2,313.09
429.16 · Healthcare	63,000.00	45,000.00	24,805.62	47,765.56
429.17 · Pension EE Post Tax	5,250.00	6,000.00	1,710.04	3,612.30
429.18 · 457 EE Pre-Tax	18,000.00	18,000.00	6,020.00	19,254.50
429.19 · FICA Employer Paid	10,500.00	6,000.00	4,246.64	9,187.49
429.42 · Materials & Supplies	7,000.00			
429.50 · Training	1,050.00			
429.XX · Misc	7,000.00			
429.XX UEC Group Trust	1,750.00			
Paid From General Fund	324,548.00			

429.20 · MMO Pension Contribution	9,100.00	12,000.00	572.05	8,551.20
429.21 · Pest Control	11,500.00	10,500.00	9,519.01	8,992.60
429.22 · Laboratory	30,000.00	36,500.00	20,637.75	25,172.63
429.23 · Fuel	3,000.00	3,000.00	31.59	1,239.38
429.24 · Uniforms	1,000.00	1,000.00	166.94	213.59
429.25 · Materials and Supplies	50,000.00	60,000.00	14,988.26	24,415.60
429.26 · Vehicle Parts	2,500.00	3,000.00	553.34	296.55
429.27 · Small Tools	1,000.00	1,000.00	862.13	
429.29 · Accountant	0.01	1,000.00	628.75	3,622.50
429.30 · Engineer	9,000.00	10,000.00	7,588.27	28,052.91
429.31 · Solicitor	2,000.00	2,000.00		868.40
429.32 · Permit Fees (DEP)	1,500.00	1,500.00	9,340.00	1,000.00
429.33 · IT/Computer	8,500.00	5,000.00	1,714.00	6,850.00
429.34 · Insurance	29,000.00	31,000.00	18,280.90	12,906.50
429.35 · Postage	3,500.00	1,800.00	2,765.00	1,122.50
429.36 · Verizon Wireless	6,500.00	6,500.00	5,763.95	1,403.92
429.37 · Telephone/Security	9,000.00	9,500.00	5,753.99	8,503.07
429.38 · PA One Calls	1,000.00	150.00	545.36	102.64
429.39 · Electric	110,000.00	115,000.00	101,811.70	102,582.54
429.40 · Major Repairs	75,000.00	80,000.00	4,150.00	33,955.68
429.41 · Supplies/Chemicals	6,000.00	6,000.00	3,361.25	4,485.44
429.42 · Irrigation Repairs	10,000.00	10,000.00	1,894.60	19,832.85
429.43 · Building Repairs	5,000.00	5,000.00	487.21	25,455.58
429.44 · Pump Station Equip Repairs	110,000.00	90,000.00	106,992.55	24,630.00
429.45 · Plant Equipment Repairs	30,000.00	50,000.00	592.55	
429.46 · Equipment Rental	12,000.00	2,000.00		
429.47 · Bank Fees	2,000.00	750.00	1,629.43	577.33
429.48 · Sewer Purchase	175,000.00	187,200.00	123,652.24	161,066.54
429.49 · Dues, Subscriptions, Mtgs	2,000.00	2,000.00	1,242.15	1,812.75
429.50 · Training	3,000.00	6,000.00	1,459.08	245.00
429.51 · Equip Maint. Contracts	28,000.00	29,000.00	26,233.79	27,173.38
429.52 · SEWER EXPENSE	0.01	0.01	102,190.73	25,130.23
429.53 · VEHICLE MAINTENANCE	0.00	3,150.00	44.17	1,841.56
471.35 · Rent to LGTMA	100,000.00		384,800.00	
492.01 · Transfer to General Fund	324,548.00	0.01		
492.37 · Transfer to Equip Replacement	40,000.00	50,000.00		
492.38 · Transfer to IT Fund	5,000.00	5,000.00	5,000.00	
492.49 · Transfer to Water Fund (2)	615,000.00	615,000.00	472,197.72	581,984.61
Total 400 · EXPENDITURES	1,830,648.02	1,676,816.40	1,536,548.54	1,352,329.15
Total Expense	1,830,648.02	1,676,816.40	1,536,548.54	1,352,329.15
Net Income	0.00	150,899.62	136,907.90	247,433.26

SEWER FUND

REVENUE

LINE	BUDGET \$	NOTES
364.10	1,813,467.00	Expected revenue from quarterly sewer user rates

SEWER FUND

EXPENSES

LINE	BUDGET \$	NOTES
492.25	50,000.00	Expanded costs; pipe, connections, etc.
492.37	40,000.00	Transfer to Equipment Fund
429.40	70,000.00	Major repairs
429.43	5,000.00	Building Repairs
429.44	110,000.00	Pump station equipment is need of major repairs or replacement
429.45	30,000.00	Plant Equipment Repair
429.46	12,000.00	Includes 10,000 to clear land at WWTP2.
492.49	615,000.00	Transfer to Water Fund. Some electronic payments for Water are collected within the Sewer Fund and then transferred to the Water Fund.
429.53	0.00	Line item removed, 429.26 will cover the associated costs.

Employee related expenses are transferred to the General Fund for payment. At the end of the year, after 90 days of retained earnings are established, the balance of the fund to transfer to the London Grove Township Municipal Authority as "rent".

WATER OPERATING FUND

	2023	2022	2022	2021
	Budget	Budget	YTD	Actual
Income				
300 · REVENUES				
3900 · Retained Earnings	250,000.00		252,305.82	
378.11 · Water Fees	864,112.00	848,112.00	577,348.74	774,382.55
378.12 · Certification Fees	3,000.00	3,000.00	2,000.00	3,550.00
378.13 · Water Installation Fees	12,600.00	12,600.00		19,600.00
378.14 · Water Sales	1,000.00	1,000.00	899.84	684.26
378.15 · Insurance Claim				11,624.15
392.02 · Transfer from General Fund	0.00	0.00	0.00	
392.49 · Transfer from Sewer Rev Fund 2	0.01	0.01		
392.50 · Transfer from Water Rev Fund 2	0.01	0.01		109,140.23
Total 300 · REVENUES	880,712.02	864,712.02	832,554.40	918,981.19
Total Income	880,712.02	864,712.02	832,554.40	918,981.19
Expense				
400 · EXPENDITURES				
448.01 · Manager Salary	7,500.00	11,754.00	1,164.00	1,319.20
448.02 · Municipal PW Director Salary	4,500.00	10,504.00	1,164.00	1,396.80
448.03 · PW Salary	9,000.00	11,700.00		
448.04 · Water Wage T/F	36,348.00	56,405.00		39,667.39
448.10 · Receptionist Salary	4,825.60	5,252.00		734.40
448.11 · Treasurer/Bookkeeper	10,062.00	20,377.34	3,336.00	18,832.57
448.12 · Admin Assistant Wages	15,912.00	29,473.00	20,254.89	34,175.14
448.13 · Disability & Life Ins	930.00	1,000.00	240.88	743.93
448.14 · Dental	1,350.00	2,000.00	449.20	1,186.82
448.16 · HealthCare	27,000.00	45,000.00	9,031.68	39,129.45
448.17 · Pension EE Post Tax	2,250.00	3,400.00	732.86	2,870.77
448.18 · Pension - 457 EE Pre-Tax	7,200.00	18,000.00	2,580.00	15,440.50
448.19 · FICA	4,500.00	6,000.00	1,820.00	7,270.55
448.20 · UEC Group Truct	750.00			
448.42 · Material & Supplies	3,000.00			
448.50 · Training	450.00			
448.XX · Misc	3,000.00			
Paid From General Fund	138,577.60			

448.20 · MMO Pension Contribution	3,900.00	6,000.00	245.16	3,664.80
448.21 · Pest	500.00	500.00	1,171.17	299.97
448.22 · Laboratory	8,000.00	8,000.00	3,290.00	3,690.00
448.23 · Fuel	2,000.00	1,500.00		245.77
448.24 · Uniforms	1,000.00	1,000.00		91.20
448.25 · Materials & Supplies	10,000.00	5,000.00	5,411.09	3,519.15
448.26 · Vehicle Parts	2,000.00	2,000.00	31.34	
448.27 · Minor Tools & Equipment	3,000.00	1,000.00	5,736.98	55.95
448.28 · Valve Boxes	5,000.00	5,000.00		1,568.95
448.29 · Hydrants & Valves	10,000.00	10,000.00	3,500.00	
448.30 · Engineer	2,800.00	2,000.00	462.78	1,062.84
448.31 · Solicitor	1,000.00	2,000.00		764.56
448.32 · Permit Fees (DEP)	750.00	750.00	6,500.00	
448.33 · IT/Computer	8,500.00	5,000.00		5,000.00
448.34 · Insurance	31,038.78	31,000.00	7,826.10	12,906.50
448.35 · Postage	1,000.00	1,800.00		1,122.50
448.36 · Verizon Wireless	6,500.00	6,500.00	5,736.19	1,270.22
448.37 · Telephone/Security	2,000.00	2,500.00	1,517.31	2,098.05
448.38 · PA One Call	150.00	150.00	1.93	43.41
448.39 · Electric	18,720.00	18,720.00	11,557.24	16,415.49
448.40 · Water Purchase	441,175.62	441,175.62	298,469.14	421,928.40
448.41 · Supplies & Chemicals	1,000.00	1,000.00		
448.42 · Meter Purchase/Config	10,000.00	10,000.00	9,943.48	18,142.80
448.43 · Building Repairs	2,000.00	2,000.00	13,348.32	2,593.95
448.44 · Contracted IT & Networking	0.01	500.00		
448.46 · Equipment Rentals	1,000.00	1,000.00		
448.47 · Bank Fees	600.00	1,000.00	20.14	784.24
448.49 · Dues, Subscripti, Mtgs	2,000.00	1,850.00	816.00	1,174.10
448.50 · Equipment & Machinery	0.00	0.00	0.00	
448.51 · Equipment Maintenance Contracts	18,000.00	19,400.00	5,550.00	
448.52 · Water Expense / Miscell	2,500.00	2,500.00	57,925.00	5,465.00
471.35 · Rent to LGTMA	101,000.00	0.01	125,411.00	
492.01 · Transfer to GF	138,577.60	0.01		
492.37 · Transfer to Equip Replace Fund	40,000.00	50,000.00		
492.38 · Transfer to IT Fund	5,000.00	5,000.00	5,000.00	
492.48 · Transfer to Sewer Rev Fund 2	0.01	0.01		
Total 400 · EXPENDITURES	880,712.02	866,710.99	610,243.88	666,675.37
Total Expense	880,712.02	866,710.99	610,243.88	666,675.37
Net Income	0.00	-1,998.97	222,310.52	252,305.82

WATER FUND

REVENUE

LINE	BUDGET \$	NOTES
378.11	864,112.00	Expected revenue from quarterly water user rates

WATER FUND

EXPENSES

LINE	BUDGET \$	NOTES
448.25	10,000.00	Includes tapping equipment and supplies
448.40	441,175.62	Purchase of water from Chester Water Authority
492.37	40,000.00	Transfer to Equipment Fund

Employee related expenses are transferred to the General Fund for payment. At the end of the year, after 90 days of retained earnings are established, the balance of the fund to transfer to the London Grove Township Municipal Authority as “rent”.