

PRELIMINARY BUDGET *2021 - 2023*



BUDGET OVERVIEW:

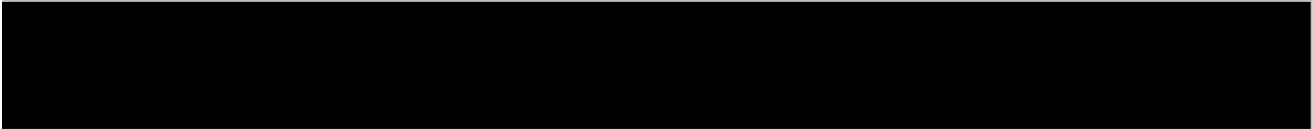


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REVENUES - GENERAL FUND BUDGET

Real Estate Tax

This receipt includes a real estate tax of 1.25 mills. The 2021 budget assumes \$641,895.00 in annual real estate tax income. No tax increase is expected. This amount was derived by taking the 2020 total taxable Township assessment in the amount of **\$513,514,999.00** (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	\$ 657,376	103.97%
2020	\$ 639,500	\$ 636,813	99.58%
2021	\$ 648,895		0.00%
2022	\$ 77,000		
2023	\$ 77,000		



Real Estate Tax Worksheet

Real Estate Tax - London Grove Township (301.10)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	586000	618282	650000	612000	618000	624000	641895	70000	70000
Actual	614174	618388	614427	620519	633531	623331			

Real Estate Tax - Fire Tax (301.11)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	0	0	0
Actual	0	0	0	0	0	0			

Real Estate Tax - Previous Year (301.20)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	0	0	0
Actual	0	0	1186	5345	0	3763			

Real Estate Tax - Delinquent from Tax Claim (301.40)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	2000	2000	2000
Actual	0	0	0	1882	1239	4538			

Real Estate Tax - Liens (301.50)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	20000	29000	15000	15000	12000	12500	2000	2000	2000
Actual	29964	17207	12875	13997	17059	2065			

Real Estate Tax - Interim Assessments (301.60)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	11500	11500	2500	500	2300	3000	3000	3000	3000
Actual	5401	2327	2784	5929	5546	3115			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	617500	658782	667500	627500	632300	639500	648895	77000	77000

Notes on 2020 Projected Actual

2020 YTD Total \$ 636,813

Real Estate Transfer Tax

This revenue includes a one-half percent (0.05%) 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 home sales in 2020.

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	\$ 203,901	110.22%
2020	\$ 186,850	\$ 168,127	89.98%
2021	\$ 220,000		
2022	\$ 222,200		
2023	\$ 224,422		



Real Estate Transfer Tax Worksheet

Estimated Real Estate Transfer Tax - Existing Development (310.10)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	186470	230000	180000	185000	185000	186850	220000	222200	224422
Actual	252980	179101	212416	241316	203901	168127			

2015	2016	2017	2018	2019	2020	2021	2022	2023
186470	230000	180000	185000	185000	186850	220000	222200	224422

Notes on 2020 Projected Actual

2020 YTD Total \$ -

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%.

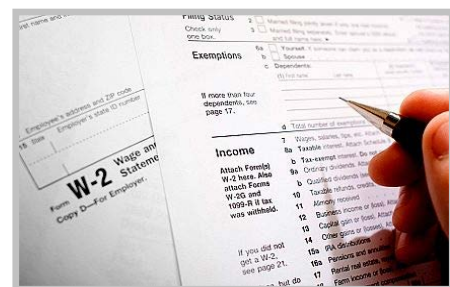
Earned income includes salaries, wages, net business profits and tips. Earned income does not include income received from Social Security, unemployment compensation, interest, dividends, pension plans, disability payments and distributions from 401(K) and like retirement accounts.

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.

Due to COVID-19 the expected 2020 EIT taxes were down and it is expected that they will be 25% less in 2021.

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	\$ 1,371,544	97.53%
2020	\$ 1,473,750	\$ 1,017,925	69.07%
2021	\$ 1,542,143		
2022	\$ 1,603,829		
2023	\$ 1,667,982		



Earned Income Tax Worksheet

Earned Income Tax (310.21)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	965000	1300000	1400000	1312500	1406250	1473750	1542143	1603829	1667982
Actual	253012	1217908	1253937	1368606	1371508	1017912			

Earned Income Tax Additional .05% (310.211)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	100000	2500	0	0	0	0	0	0	0
Actual	1355631	482	614	141	37	12			

Earned Income Tax - Prior Year Tax Levy (310.22)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	0	0	0
Actual	0	0	0	3200	0	0			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	1065000	1302500	1400000	1312500	1406250	1473750	1542143	1603829	1667982

Notes on 2020 Projected Actual

2020 YTD Total **\$ 1,017,925**

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 2021 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	\$ 2,040	120.71%
2020	\$ 1,690	\$ 1,540	91.12%
2021	\$ 1,690		0.00%
2022	\$ 1,690		
2023	\$ 1,690		



Business Licenses & Permits Worksheet

Electrical Third Party License (321.35)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	350	350	350	200	350	350	350	350	350
Actual	350	600	100	450	250	250			

Home Occupation Permits (321.60)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	100	250	100	100	100	100	100	100	100
Actual	225	50	50	0	50	50			

Mobile Home Licenses (321.63)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	1240	1240	1240	1240	1240	1240	1240	1240	1240
Actual	1240	1240	1240	1240	1240	1240			

Solicitation Permit (321.64)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	1240	1240	1240	1240	1000	250	500	500	500
Actual	1240	1240	1240	1000	500	0			

2015	2016	2017	2018	2019	2020	2021	2022	2023
1690	1840	1690	1540	1690	1690	1690	1690	1690

Notes on 2020 Projected Actual

2020 YTD Total \$ **1,540**

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 2021 Budget assumes \$58,000.00 for Comcast Franchise Fees.

The Verizon Franchise Agreement expires in 2021. The 2021 Budget assumes \$57,000.00 for Verizon Franchise Fees.

As more and more people switch to alternate means of entertainment such as Netflix, Amazon TV and Hulu, this revenue source may continue to decrease.

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	\$ 154,513	96.57%
2020	\$ 113,450	\$ 111,011	97.85%
2021	\$ 115,000		
2022	\$ 116,000		
2023	\$ 117,500		



Franchise Fees Worksheet

Franchise Fees (321.80)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	155150	161200	195052	166273	160000	113450	115000	116000	117500
Actual	161240	161833	165760	157597	154513	111011			

2015	2016	2017	2018	2019	2020	2021	2022	2023
155150	161200	195052	166273	160000	113450	115000	116000	117500

Notes on 2020 Projected Actual

2020 YTD Total \$ 111,011

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	\$ 2,822	112.88%
2020	\$ 2,900	\$ 1,780	61.38%
2021	\$ 2,935		
2022	\$ 2,935		
2023	\$ 2,935		



Non-Business Permits Worksheet

Driveway Opening (322.30)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	100	50	50	50	200	200	200	200	200
Actual	65	0	100	95	0	50			

Road Opening (322.50)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	420	500	500	500	300	500	535	535	535
Actual	685	825	465	290	762	480			

Grading Permit (322.84)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	3300	3300	1500	2000	2000	2000	2000	2000	2000
Actual	1700	1305	2100	1300	1710	1250			

Stormwater Management Application (322.85)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	200	200	200	200
Actual	0	0	0	0	350	0			

2015	2016	2017	2018	2019	2020	2021	2022	2023
3820	3850	2050	2550	2500	2900	2935	2935	2935

Notes on 2020 Projected Actual

2020 YTD Total \$ 1,780

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	\$ 20,569	360.86%
2020	\$ 5,769	\$ 11,853	205.46%
2021	\$ 5,839		
2022	\$ 5,910		
2023	\$ 5,982		



Fines & Restitution Worksheet

Local Ordinance Fines - Magisterial District Court (331.10)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	3960	4000	5000	8825	4500	4545	4590	4636	4683
Actual	4742	10964	6055	4066	8025	3698			

Chester County Court Fines - Adult Probation (331.13)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	300	100	900	1200	1224	1248	1273	1299
Actual	632	84	530	1500	1539	909			

Forfeits, Restitution & Settlements (332.00)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	0	0	0
Actual	0	0	735	27429	11005	7246			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	3960	4300	5100	9725	5700	5769	5839	5910	5982

Notes on 2020 Projected Actual

2020 YTD Total \$ 11,853

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	\$ 12,860	142.89%
2020	\$ 9,090	\$ 826	9.09%
2021	\$ 1,000		0.00%
2022	\$ 1,010		
2023	\$ 1,020		



Interest Earnings Worksheet

Interest Earnings (341.01)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	500	2500	2500	7500	9000	9090	1000	1010	1020
Actual	1356	3438	8765	11296	12860	826			

2015	2016	2017	2018	2019	2020	2021	2022	2023
500	2500	2500	7500	9000	9090	1000	1010	1020

Notes on 2020 Projected Actual

2020 YTD Total \$ 826

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	\$ 1,913	95.64%
2020	\$ 1,700	\$ 1,353	79.58%
2021	\$ 1,500		
2022	\$ 1,500		
2023	\$ 1,500		



Intergovernmental Reimbursed Expenses Worksheet

LGTMA Reimbursement (350.14)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	2000	2000	2000	2500	2000	1700	1500	1500	1500
Actual	9456	30273	2579	1840	1913	1353			

2015	2016	2017	2018	2019	2020	2021	2022	2023
2000	2000	2000	2500	2000	1700	1500	1500	1500

Notes on 2020 Projected Actual

2020 YTD Total \$ 1,353

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.

In 2019 The Township received a PECO Green Region Grant in the amount of \$9,218.00 to help enhance our trail system.

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	\$ 23,829	216.63%
2020	\$ 15,000	\$ -	0.00%
2021	\$ 15,000		
2022	\$ 15,000		
2023	\$ 15,000		



Federal, State, County & Capital Operating Grants Worksheet

Emergency Disaster Relief - FEMA Grant

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	0	0	0
Actual	0	35356	0	0	0				

Community Development Grant (354.09)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	100000	0	0	0	0	0	0	0	0
Actual	351000	0	0	0	9218				

Emergency Disaster Relief - PEMA Grant (354.12)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	0	0	0
Actual	0	0	0	0	0				

DEP Recycling Grant (354.15)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	16000	12500	12500	12500	11000	15000	15000	15000	15000
Actual	678	30831	660	27738	14611				

Local Government Grants (County) (357.01)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	0	0	0
Actual	0	0	0	1500	0				

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	116000	12500	12500	12500	11000	15000	15000	15000	15000

Notes on 2020 Projected Actual

2020 YTD Total \$ -

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 2020 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	\$ 2,077	99.27%
2020	\$ 2,092	\$ -	0.00%
2021	\$ 2,092		
2022	\$ 2,092		
2023	\$ 2,092		



PURTA Utility Tax Adjustment Worksheet

PURTA (355.01)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	2100	3472	2781	2092	2092	2092	2092	2092	2092
Actual	3472	2781	2092	2145	2077	0			

2015	2016	2017	2018	2019	2020	2021	2022	2023
2100	3472	2781	2092	2092	2092	2092	2092	2092

Notes on 2020 Projected Actual

2020 YTD Total \$ -

Liquor License Fees

This receipt includes a \$600 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 2020 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	\$ 600	150.00%
2020	\$ 600	\$ 400	66.67%
2021	\$ 600		
2022	\$ 600		
2023	\$ 600		



Liquor License Fees Worksheet

Liquor License Fees (355.04)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	400	400	400	400	400	600	600	600	600
Actual	400	400	400	600	600	400			

2015	2016	2017	2018	2019	2020	2021	2022	2023
400	400	400	400	400	600	600	600	600

Notes on 2020 Projected Actual

2020 YTD Total \$ 400

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	\$ 56,325	120.24%
2020	\$ 45,883	\$ -	0.00%
2021	\$ 42,614		
2022	\$ 42,614		
2023	\$ 42,614		



State Pension Funding Worksheet

State Pension Funding (355.05)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	45000	41000	52496	45883	46844	45883	42614	42614	42614
Actual	47050	52496	45883	46844	56325	0			

2015	2016	2017	2018	2019	2020	2021	2022	2023
45000	41000	52496	45883	46844	45883	42614	42614	42614

Notes on 2020 Projected Actual

2020 YTD Total \$ -

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	\$ 55,023	108.85%
2020	\$ 50,552	\$ -	0.00%
2021	\$ 37,362		
2022	\$ 37,362		
2023	\$ 37,362		



Volunteer Fire Relief Fund Worksheet

Foreign Fire Tax (355.07)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	60000	58460	58460	55597	50551	50552	37362	37362	37362
Actual	58460	59091	55597	50551	55023	0			

2015	2016	2017	2018	2019	2020	2021	2022	2023
60000	58460	58460	55597	50551	50552	37362	37362	37362

Notes on 2020 Projected Actual

2020 YTD Total	\$ -
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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 such as photocopies, etc.

Impact Fees (355.10) are deposited directly into the Recreation Fund. Accordingly the 2021 Budget shows no revenue for this line item.

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	\$ 19,274	\$ 26,441	137.18%
2020	\$ 12,195	\$ 10,929	89.62%
2021	\$ 9,525		
2022	\$ 9,525		
2023	\$ 9,525		



Township Service Charges Worksheet

Impact Fees - Recreation (355.10)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	2000	11000	1000	1000	1000	1000	0	0	0
Actual	0	1000	0	1920	4000	1000			
Subdivision & Land Development Fees (361.30)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	3500	3500	3500	7500	3500	3500	3500	3500	3500
Actual	6480	5300	9093	3487	9749	3170			
Zoning Hearing Board Fees (361.34)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	4500	5500	5500	5500	5000	5000	5000	5000	5000
Actual	9000	3500	5000	4333	1200	1200			
Conditional Use Fees (361.36)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	2500	2500	2500	0	0	0	0	0	0
Actual	0	0	0	12500	6050	0			
Reinspection Fee (361.39)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	100	100	100	100	100
Actual	0	0	0	0	0	0			
Plan Review (361.40)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	7000	5000	3000	4950	3000	2500	4000	4000	4000
Actual	4784	3700	4500	3600	4613.5	4100			
Sale of Publications (361.50)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	500	75	75	75	25	25	25	25	25
Actual	4393	2801	135	0	3	0			
On-Lot Septic Fee (361.77)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	500	500	500	500	500
Actual	0	0	0	750	750	250			
Miscellaneous Fees (361.35), (361.71),(361.76) & Miscellaneous Park Fees (361.78)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	500	500	500	500	500
Actual	0	0	0	1771	75	1209			
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	27373	32176	21303	15012	19274	12195	9525	9525	9525

2020 YTD Total \$ 10,929

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.

Anticipated development of single homes in 2021 is as follows:

Coventry Reserve 19 lots available (estimated 5 homes to be built in 2021).

Estate of London Grove 43 lots available (estimated 13 homes to be built in 2020).

There is no anticipated commercial development for 2021.



Permits & Inspections Worksheet (1)

Zoning Permits (361.33)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	8000	7500	7000	6000	5000	5000	6000	6000	6000
Actual	7506	6540	6250	5700	6050	5390			
Sign Permit Fees (361.37)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	900	1000	2000	3500	1500	1500	1500	1500	1500
Actual	1400	3200	4200	2600	2450	850			
Fire Protection Inspections (362.20)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	15000	10675	2000	2000	2000	2000
Actual	0	0	0	1335	3095	2100			
False Alarms (362.23)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	100	100	100	100
Actual	0	0	0	0	550	500			
Fire Code Operational (362.24)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	3400	400	400	400	400
Actual	0	0	0	355	100	390			
Pool Permit (362.26)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	2000	2000	7500	7500	7500
Actual	0	0	0	80	5555	10530			
UCC State Building Permit Fees (362.40)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	768	800	600	600	800	1125	1200	1200	1200
Actual	868	712	721	1283	1202	684			
Building Permit Fees (362.41)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	110000	120000	90000	165000	125000	130000	145000	160000	170000
Actual	123231	89046	166318	134504	186784	149990			
Electrical Permit Fees (362.42)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	5000	5000	4000	4000	4000
Actual	0	0	0	11890	7143	3417.56			
PAGE	2015	2016	2017	2018	2019	2020	2021	2022	2023
SUBTOTAL	119668	129300	99600	190100	153375	147125	167700	182700	192700

2020 YTD Total (Page 1 only) **\$ 173,851**

Permits & Inspections (2)

SEE PREVIOUS PAGE FOR WRITTEN EXPLANATION OF THESE REVENUES.

Year	Budget	Actual	% of Budget
2012	\$ 150,300	\$ 314,380	209.17%
2013	\$ 130,300	\$ 242,526	186.13%
2014	\$ -	\$ 154,226	#DIV/0!
2015	\$ 119,668	\$ 133,005	111.15%
2016	\$ 129,300	\$ 99,498	76.95%
2017	\$ 99,600	\$ 177,489	178.20%
2018	\$ 190,360	\$ 175,183	92.03%
2019	\$ 165,875	\$ 238,043	143.51%
2020	\$ 162,805	\$ 186,909	114.81%
2021	\$ 186,200		
2022	\$ 204,700		
2023	\$ 214,700		

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



Permits & Inspections Worksheet (2)

Plumbing Permit (362.43)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	500	1000	1500	2000	2000
Actual	0	0	0	1116	2981	1300			
Sewer Lateral (362.44L)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	1000	1000	1000	1000	1000
Actual	0	0	0	950	500	0			
Water Line Inspections (362.44W)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	1000	1000	1000	1000	1000
Actual	0	0	0	950	500	0			
Use & Occupancy - Commercial (362.45C)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	1000	1000	1000	1000	1000
Actual	0	0	0	500	350	100			
Use & Occupancy - Residential (362.45R)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	3000	3000	4000	5000	5000
Actual	0	0	0	3850	3800	3400			
Mechanical Permit (362.47)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	4000	5000	7000	7000	7000
Actual	0	0	0	4372	8984	6319			
Roofing Permit (362.50)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	2000	3500	3000	5000	5000
Actual	0	0	0	5440	8000	1760			
Blasting Permit Fees (362.49)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	400	400	400	400	400
Actual	0	0	0	260	0	0			
Permit Revision Permit Fees (362.48)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	0	0	0
Actual	0	0	0	0	0	180			
2015 2016 2017 2018 2019 2020 2021 2022 2023									
119668 129300 99600 190360 165875 162805 186200 204700 214700									

Notes on 2020 Projected Actual

2020 YTD Total \$ 186,909.06

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 \$583,000 budgeted amount is as follows:

- ❖ 2021 projected 114,666.67 tons x \$3.75 = \$430,000
- ❖ Act 101 \$113,000
- ❖ \$25,000 for annual road repair

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	\$ 582,748	112.72%
2020	\$ 544,495	\$ 441,519	81.09%
2021	\$ 583,000		
2022	\$ 600,000		
2023	\$ 630,000		



SECCRA Worksheet

SECCRA Fees (364.60)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	464000	464000	503000	470000	517000	544495	583000	600000	630000
Actual	459094	475225	487162	510900	582748	441519			

2015	2016	2017	2018	2019	2020	2021	2022	2023
464000	464000	503000	470000	517000	544495	583000	600000	630000

Notes on 2020 Projected Actual

2020 YTD Total **\$ 441,519**

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	\$ 15,437	617.47%
2019	\$ 3,575	\$ 43,640	1220.69%
2020	\$ 3,575	\$ 7,080	198.05%
2021	\$ 3,875		
2022	\$ 4,875		
2023	\$ 4,875		



Miscellaneous Revenue Worksheet

Miscellaneous Revenue (389.00)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	3000	1000	1000	100	600	600	0	1000	1000
Actual	1490	15987	5806	0	264	0			
Refund Current Year (389.01)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	5100	2000	2000	100	100	100	1000	1000	1000
Actual	7698	184	7975	11193	30711	3726			
Meeting Room Rental Fees (389.02)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	600	600	150	150	300	300	300	300	300
Actual	975	150	0	525	375	0			
Garden Bed Application (389.03)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	175	600	650	1100	1100	1100	1100	1100
Actual	175	575	900	1140	530	380			
Visa Credits (389.04)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	5100	500	500	1500	1900	1900	1900	2000	2000
Actual	0	146	3100	1840	8778	1725			
Household Hazardous Waste (389.05)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	5100	500	500	1500	1475	1475	1475	1475	1475
Actual	0	146	3100	739	832	1249			
Community Day Donations (387.00)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	5100	500	500	0	0	0	0	0	0
Actual	0	0	0	0	2150	0			
	18900	4775	4750	2500	3575	3575	3875	4875	4875

Notes on 2020 Projected Actual

2020 YTD Total \$ 7,080

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 Golf Course transfer is to reimburse the General Fund for payroll, taxes, pension and healthcare benefits.

Year	Budget	Actual	% of Budget
2012	\$ -	\$ 155,342	155342%
2013	\$ 30,863	\$ 34,580	112.04%
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	2.82%
2019	\$ 301,785	\$ 9,228	3.06%
2020	\$ 213,582	\$ 159,850	74.84%
2021	\$ 642,882		
2022	\$ 642,882		
2023	\$ 642,882		



Interfund Transfers Worksheet

Overflow Fund (392.46)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	119255	0	0	0
Actual	0	0	0	0	0	0			
Golf Course Operating Fund(392.09)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	642882	642882	642882
Actual	0	6776	-77		1604	159850			
Capital Reserve & Improvement Fund (392.30)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	674000	255667	72042	243866	245457	0	0	0	0
Actual	675020	0	0	0	0	0			
Park Capital Fund (392.31)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	0	0	0
Actual	0	0	0	0	7190	0			
Road Improvement Fund (392.33)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	0	0	0
Actual	0	0	0	0	0	0			
Maintenance Facility (392.45)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	30000	0	0	0	0	0	0	0	0
Actual	59528	0	0	2189	81	0			
Open Space Fund Transfer (392.36)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	20000	20000	20000	0	0	0	0
Actual	6420	0	193	0	0	0			
Equipment Replacement Fund (392.37)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	16827	36723	36328	94327	0	0	0
Actual	0	0	0	0	0	0			
Golf Course Improvement Fund (392.47)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	0	0	0
Actual	0	0	0	6292	0	0			
IT Fund (392.49)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	0	0	0
Actual	0	0	0	0	353	0			
2020 YTD Total									
	704000	255667	108869	300589	301785	213582	642882	642882	642882

Notes on 2020 Projected Actual

2020 YTD Total \$ 159,850

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	\$ 16,060	94.47%
2020	\$ 17,000	\$ 6,998	41.16%
2021	\$ 17,000		
2022	\$ 17,000		
2023	\$ 17,000		



General Government Worksheet

Supervisor Salary (400.05)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	12500	12500	12500	12500	12500	12500	12500	12500	12500
Actual	12500	12500	11875	12500	12500	6250			

Transportation & Mileage (400.33)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	720	500	500	500	500	500	500	500	500
Actual	67	0	0	0	0	0			

Meetings/Conferences/Dues (400.46)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	3000	2000	3000	2500	4000	4000	4000	4000	4000
Actual	2291	558	2573	4180	3560	748			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	16220	15000	16000	15500	17000	17000	17000	17000	17000

Notes on 2020 Projected Actual

2020 YTD Total \$ 6,998

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	\$ 149,063	\$ 154,823	103.86%
2020	\$ 150,310	\$ 102,326	68.08%
2021	\$ 156,144		
2022	\$ 156,144		
2023	\$ 156,144		



OPERATING BUDGET Expenditures

Township Manager Worksheet

Manager Salary (401.10)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	107250	112617	120000	127750	131583	132600	137904	137904	137904
Actual	111185	113416	136150	130101	139557	91688			

Manager Transportation & Mileage (401.33)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	480	480	480	200	200	200	200	200	200
Actual	78	0	872	581	493	0			

Manager Bond (401.35)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	100	100	100	250	250	250	250	250	250
Actual	0	100	500	510	250	0			

Meetings/Conferences/Dues (401.46)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	2100	4000	4000	4000	4000	4000	4000	4000	4000
Actual	1778	1440	1231	2371	1067	1470			

457 Contribution (401.47)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	12775	13031	13260	13790	13790	13790
Actual	0	0	11502	13010	13456	9169			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	109930	117197	124580	144975	149063	150310	156144.4	156144.4	156144.4

Notes on 2020 Projected Actual

Manager's 2020 Bond was paid in December 2019.

2020 YTD Total **\$ 102,326**

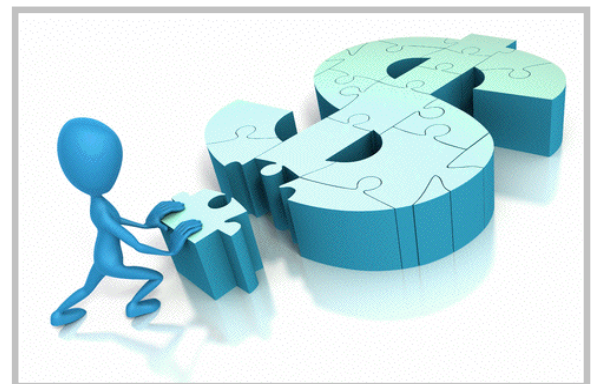
Financial Administration

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	\$ 97,825	\$ 101,302	103.55%
2020	\$ 100,529	\$ 71,730	71.35%
2021	\$ 103,919		
2022	\$ 103,919		
2023	\$ 103,919		



OPERATING BUDGET Expenditures

Financial Administration Worksheet

Finance Director Salary (402.10)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	65000	77400	78000	82056	82056	84760	88150	88150	88150
Actual	77781	79577	79750	83728	88189	58644			

Board of Auditors Salary (402.11)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	250	250	250	250	250	250	250	250	250
Actual	30	0	0	0	0	0			

Auditing Firm (402.31)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	6500	7500	7700	10000	10000	10000	10000	10000	10000
Actual	7400	7400	9381	8575	8950	9350			

Finance Director Manager Transportation & Mileage (402.33)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	500	500	350	500	400	400	400	400	400
Actual	297	303	481	282	308	117			

Finance Director Bond (402.35)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	2400	3650	3619	3619	3619	3619	3619	3619	3619
Actual	5991	3619	3619	3619	3619	3619			

Finance Director Meetings/Conferences/Dues (402.46)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	2100	2500	2500	2500	1500	1500	1500	1500	1500
Actual	849	1896	611	897	236	0			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	76750	91800	92419	98925	97825	100529	103919	103919	103919

Notes on 2020 Projected Actual

2020 YTD Total \$ 71,730

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	\$ 13,740	100.66%
2020	\$ 13,783	\$ 10,460	75.89%
2021	\$ 15,245		
2022	\$ 15,344		
2023	\$ 15,444		



Tax Collection Worksheet

Tax Collector Commission - Real Estate (403.12)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	9500	10000	10140	9000	9700	9797	9895	9994	10094
Actual	9753	8763	8346	9770	8476	8487			

Tax Collector Commission EIT (403.13)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	1500	3000	3000	0	0	0	0	0	0
Actual	0	0	0	0	0	0			

Tax Collector Materials & Supplies (403.20)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	1500	3000	3000	3000	3600	3636	5000	5000	5000
Actual	3098	3165	2117	4250	4931	1639			

Tax Collector Bond (403.35)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	350	350	350	350	350	350	350	350	350
Actual	334	334	0	334	334	334			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	12850	16350	16490	12350	13650	13783	15245	15344	15444

Notes on 2020 Projected Actual

2020 YTD Total \$ 10,460

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 the developers.

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	\$ 39,829	72.42%
2020	\$ 45,000	\$ 29,405	65.35%
2021	\$ 45,000		
2022	\$ 35,000		
2023	\$ 35,000		



OPERATING BUDGET

Expenditures

Legal Services Worksheet

Township Solicitor (404.10)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	74000	149007	70000	50000	30000	25000	25000	25000	25000
Actual	58892	41320	50791	32956	35349	21001			

Special Counsel (404.20)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	34500	25000	20000	12235	25000	20000	20000	10000	10000
Actual	5727	3668	4890	11510	4480	8404			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	108500	174007	90000	62235	55000	45000	45000	35000	35000

Notes on 2020 Projected Actual

2020 YTD Total \$ **29,405**

Secretary & Receptionist

This expenditure includes compensation for the Township Secretary/Administrative Assistant.

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	\$ 82,153	91.21%
2020	\$ 84,185	\$ 49,537	58.84%
2021	\$ 57,180		
2022	\$ 57,180		
2023	\$ 57,180		



Secretary & Receptionist Worksheet

Secretary/Clerk/Administration Wages (405.14)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	97000	64572	35000	47483	48199	52000	54080	54080	54080
Actual	72668	54553	41029	51008	51019	35810			

Receptionist Wages (405.15)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	30000	37250	37809	29120	0	0	0
Actual	0	0	30852	29487	30948	13164			

Transportation & Mileage (405.33)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	600	600	500	100	250	250	100	100	100
Actual	696	203	142	306	0	73			

Meetings/Conferences/Dues/Subscriptions (405.46)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	6120	3500	3500	3433	3815	2815	3000	3000	3000
Actual	4575	2572	3295	2460	186	490			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	103720	68672	69000	88266	90072	84185	57180	57180	57180

Notes on 2020 Projected Actual

2020 YTD Total \$ 49,537

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; wireless phones; and security monitoring for the Township building.

As of 2020, all computer/IT support expenses will be taken from the IT Fund.

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.

Year	Budget	Actual	% of Budget
2012	\$ 42,350	\$ 56,440	133.27%
2013	\$ 41,350	\$ 41,728	100.91%
2014	\$ 48,550	\$ 47,780	98.41%
2015	\$ 35,996	\$ 49,306	136.97%
2016	\$ 67,584	\$ 46,416	68.68%
2017	\$ 52,880	\$ 65,001	122.92%
2018	\$ 65,709	\$ 32,524	49.50%
2019	\$ 87,428	\$ 44,615	51.03%
2020	\$ 55,249	\$ 16,310	29.52%
2021	\$ 50,977		
2022	\$ 50,148		
2023	\$ 50,428		



OPERATING BUDGET

Expenditures

Office Administration Worksheet

Postage (406.23)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	3600	3500	3500	3605	4375	4000	3500	3500	3605
Actual	3485	2237	3688	2729	3254	1593			
Professional Services (406.31)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	15000	20000	19400	30000	30000	10000	7500	7500	7500
Actual	18619	18531	23850	3254	11197	4350			
Communication (406.32)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	5286	4633	5880	6174	11162	5000	7200	7344	7491
Actual	4351	5902	5221	2008	5158	4152			
Advertising - Legal (406.34)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	3700	8000	8000	5500	7000	4000	4000	3000	3000
Actual	10064	9203	5645	8951	1989	2218			
Printing (406.342)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	1200	4000	4000	4164	4164	4164	3000	3000	3000
Actual	2741	0	3584	554	0	0			
Maintenance/Replace (406.37)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	1200	20000	5000	5000	5000	5000	2500	2500	2500
Actual	3377	2484	5824	3220	1223	0			
Bank Fees (406.39)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	1101	1600	1616	1632	2700	2727	2754	2782
Actual	1545	1915	2149	1736	2348	1145			
Materials & Supplies (406.42)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	5050	6000	5000	9000	23445	20000	20000	20000	20000
Actual	4620	5618	14264	9795	19086	2540			
Chester County Security (406.45)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	960	350	500	650	650	385	550	550	550
Actual	503	526	776	277	360	312			
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	35996	67584	52880	65709	87428	55249	50977	50148	50428

2020 YTD Total \$ 16,310

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	\$ 44,578	69.01%
2020	\$ 59,600	\$ 8,611	14.45%
2021	\$ 56,000		
2022	\$ 35,500		
2023	\$ 35,500		



Engineering Worksheet

Engineering - Township Work (408.31)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	60000	25000	25000	40000	40000	35000	35000	25000	25000
Actual	14016	20894	32435	7331	22998	4229			

Engineering - Goddard Park (408.32)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	1000	5000	1000	1000	1000	1000	500	500
Actual	5985	0	846	656	900	150			

Engineering - New Maintenance Facility (408.33)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	5000	5000	0	0	0	0	0	0
Actual	10144	10227	3644	1845	155	0			

Engineering - MS4/Stormwater (408.34)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	20000	25000	25000	23600	23600	20000	10000	10000
Actual	10634	17818	31870	15427	20526	4232			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	60000	51000	60000	66000	64600	59600	56000	35500	35500

Notes on 2020 Projected Actual

2020 YTD Total \$ 8,611

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 PWD "garage" utilities include the following:

Brine Tank	\$1,200.00
Water & Sewer	\$1,400.00
Alarm System	\$1,200.00
Comstar	\$1,500.00
PECO	\$3,615.00

Janitorial services includes \$6,600 (\$550.00 monthly) annually for the administration building and \$4,200 (\$350.00 monthly) for the Public Works building plus additional fees for floor polishing.

Township Utilities include:

PECO	\$17,800.00
Comstar	\$ 3,500.00
Water & Sewer	\$ 1,000.00

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	\$ 81,647	74.89%
2020	\$ 58,500	\$ 37,449	64.01%
2021	\$ 58,616		
2022	\$ 54,928		
2023	\$ 55,243		



Government Buildings Worksheet

Township Building - Repair & Maintenance (409.35)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	1500	1500	1500	1500	38000	10000	4500	4500	4500
Actual	1408	1796	6048	6660	38365	11837			
Township Utilities (409.36)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	10500	10000	10500	10000	21000	22000	22300	22523	22748
Actual	8279	9476	10050	18187	18678	10986			
Public Works Department Utilities (409.361)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	13200	12000	11000	10000	25724	7000	8916	9005	9095
Actual	10902	8474	7582	7613	5351	3991			
Public Works Department - Repair & Maintenance (409.37)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	2400	2500	1800	1000	1800	2000	1000	1000	1000
Actual	3654	1284	3267	2233	2338	456			
Township & PWD - Trash (409.44)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	3000	2500	2500	2041	2000	2500	2900	2900	2900
Actual	2634	2634	2580	2042	2605	1843			
Janitorial Services (409.45)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	7500	7500	9500	13320	16000	15000	15000	15000	15000
Actual	8000	7500	9142	12720	14310	8335			
Capital Repairs (409.72)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	2040	2500	17000	2500	2500	0	4000	0	0
Actual	1284	0	0	0	0	0			
Capital Equipment (409.75)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	6200	4000	2000	5000	2000	0	0	0	0
Actual	0	2430	0	0	0	0			
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	46340	42500	55800	45361	109024	58500	58616	54928	55243

Notes on 2020 Projected Actual

2020 YTD Total \$ 37,449

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 Fire Fighter Gear in the amount of \$6,000.00 and \$500.00 for medical bags. This line item is also for office supplies, etc.

This expenditure also includes \$3,700 annually for 10% of the cost of the TRAIRS Computer Software.

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	\$ 92,526	93.66%
2020	\$ 92,878	\$ 54,794	59.00%
2021	\$ 96,019		
2022	\$ 86,278		
2023	\$ 86,278		



Fire Marshal Worksheet

Fire Marshal - Salary (410.10)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	68680	69691	73528	76469	73528	73528
Actual	0	0	0	70559	75482	50836			
Communication (410.32)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	380	9545	1550	1550	1550	1550
Actual	0	0	0	731	1009	854			
Fuel (410.33)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	500	2000	1000	1000	1000	1000
Actual	0	0	0	1418	738	396			
Vehicle/Parts/Service (410.37)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	500	2000	2500	2000	2000	2000
Actual	0	0	0	75	0	0			
Materials & Supplies (410.42)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	9450	7300	7300	500	500
Actual	0	0	0	2337	3258	38			
Meetings/Dues/Conferences/Training (410.46)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	2500	4000	3300	4000	4000	4000
Actual	0	0	0	2488	2051	1568			
TRAISR Computer Software (410.47)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	2100	3700	3700	3700	3700
Actual	0	0	0	1390	2735	1103			
Part-Time Assistant /Summer Intern									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	6000	6000	6000	6000	6000
Actual	0	0	0	0	7253	0			
	0	0	0	72560	98786	92878	96019	86278	86278

Notes on 2020 Projected Actual

2020 YTD Total \$ 54,794

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	\$ 275,188	99.50%
2020	\$ 297,844	\$ 186,180	62.51%
2021	\$ 300,472		
2022	\$ 299,885		
2023	\$ 309,213		



OPERATING BUDGET

Expenditures

Fire Protection Worksheet

Fireman's Workers Comp Insurance (411.35)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	18300	15000	16000	16537	17364	18232	19144	19335	19528
Actual	13716	15851	10907	12621	11502	11882			

West Grove Fire Company (411.51)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	100555	103894	111314	120122	128689	137090	139358	143539	147845
Actual	100555	111314	112419	120122	128689	103207			

Avondale Fire Company (411.52)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	69000	69000	73947	76165	79974	91970	91970	96569	101397
Actual	69000	73947	73947	76165	79974	71091			

West Grove Foreign Fire Tax Relief (411.53)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	36000	35076	35076	33358	30331	30331	30000	20221	20221
Actual	35076	35455	33358	30331	33014	0			

Avondale Foreign Fire Tax Relief (411.54)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	24000	23384	23384	22239	20221	20221	20000	20221	20221
Actual	23384	23636	22239	20221	22009	0			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	247855	246354	259721	268421	276577	297844	300472	299885	309213

Notes on 2020 Projected Actual

2020 YTD Total \$ 186,180

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 2021 budget assumes a slight decrease for West Grove EMS and 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	\$ 156,579	100.00%
2020	\$ 180,784	\$ 154,196	85.29%
2021	\$ 175,268		
2022	\$ 178,773		
2023	\$ 182,349		



OPERATING BUDGET

Expenditures

Ambulance & Rescue Worksheet

West Grove Ambulance (412.10)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	48514	48203	50613	46965	49860	65145	63508	64778	66074
Actual	48559	48282	47792	46965	49860	48859			

Avondale Ambulance (412.20)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	46000	46000	50715	53251	55913	64300	64300	65586	66898
Actual	46000	50600	50600	53251	55913	66833			

S. Chester County Emergency Medical (412.30)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	49793	49793	50114	50082	50806	51339	47460	48409	49377
Actual	47104	49793	50114	50082	50806	38504			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	144307	143996	151442	150298	156579	180784	175268	178773	182349

Notes on 2020 Projected Actual

2020 YTD Total \$ 154,196

Code Enforcement

This expenditure includes compensation for the Code Officer's salary and the Code Office Administrative Assistant's salary. as well as 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

This expenditure also includes 60% of the annual cost of the TRAIRS Computer Software.

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	\$ 161,346	101.41%
2020	\$ 163,145	\$ 104,139	63.83%
2021	\$ 164,035		
2022	\$ 163,035		
2023	\$ 163,035		



OPERATING BUDGET

Expenditures

Code Enforcement Worksheet

Wages (413.10)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	110600	138871	101686	137323	137819	139360	144935	144935	144935
Actual	122160	132139	116983	142521	144512	96444			
Supplies (413.22)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	2000	1000	1000	1000	1100	600	1100	1100	1100
Actual	0	981	304	882	392	884			
Communication - Portable (413.32)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	780	1200	1200	1200	4580	5000	2500	2500	2500
Actual	1951	1331	317	606	1430	854			
Fuel (413.33)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	780	800	800	800	800	1000	1000	1000	1000
Actual	661	272	343	556	613	266			
Vehicle Service/Parts (413.37)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	600	300	300	500	500	500	500	500	500
Actual	41	400	0	804	458	0			
Meetings/Conferences/Dues/Training (413.46)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	1500	1500	1500	2500	2500	2500	2500	1500	1500
Actual	2785	544	3148	1107	700	580			
Uniforms (413.44)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	200	300	300	300	300
Actual	0	0	0	0	0	0			
Third Party Contractor (413.45)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	0	0	0
Actual	0	0	0	0	0	0			
DCED Fees for UCC (413.53)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	768	800	600	600	800	1125	1200	1200	1200
Actual	920	908	608	1063	1395	711			
TRAISR Computer Software (413.54)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	31101	7500	10800	12760	10000	10000	10000
Actual	0	0	2541	17712	11846	4400			
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	117028	144471	138187	151423	159099	163145	164035	163035	163035

Notes on 2020 Projected Actual

2020 YTD Total \$ 104,139

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	\$ 32,394	82.74%
2020	\$ 34,150	\$ 4,746	13.90%
2021	\$ 21,650		
2022	\$ 16,050		
2023	\$ 16,050		



OPERATING BUDGET Expenditures

Planning & Zoning Worksheet

Zoning Hearing Board (414.16)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	250	525	525	525	1050	1050	1050	1050	1050
Actual	950	0	1475	375	150	0			
Professional Services (414.31)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	28500	15000	15000	15000	20000	20000	10000	5000	5000
Actual	28529	24349	23650	19333	21589	3526			
Advertising ZHB & Conditional Use (414.34)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	2520	1500	1000	1000	1000	1000	1000	1000	1000
Actual	1621	784	1963	2374	670	0			
Court Reporter - ZHB & Conditional Use (414.40)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	3600	1600	1600	1600	1600	1600	1600	1000	1000
Actual	1861	942	1368	2684	4740	160			
Meetings/Conferences/Dues/Training (414.42)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	1020	500	500	500	500	500	500	500	500
Actual	121	100	0	95	0	0			
Ordinance Amendments (414.45)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	10000	10000	10000	0	0
Actual	0	0	0	0	0	0	0	0	0
ZHB Legal Services (414.49)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	12000	15000	15000	15000	15000	10000	7500	7500	7500
Actual	16332	16509	15290	5155	5246	1060			
	47890	34125	33625	33625	39150	34150	21650	16050	16050

Notes on 2020 Projected Actual

2020 YTD Total \$ 4,746

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	\$ 551	55.13%
2020	\$ 12,000	\$ 743	6.20%
2021	\$ 1,000		
2022	\$ 500		
2023	\$ 500		



Emergency Management Worksheet

Emergency Management (415.10)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	2100	2100	2500	2500	500	0	0	0	0
Actual	2710	2307	2547	1600	0	0			

Emergency Management Expenses (415.11)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	500	12000	1000	500	500
Actual	0	0	0	117	551	743			

2015	2016	2017	2018	2019	2020	2021	2022	2023
2100	2100	2500	2500	1000	12000	1000	500	500

Notes on 2020 Projected Actual

2020 YTD Total \$ 743

Health & Human Services

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

The budget is based on the BVSPCA 2021 contract fee of \$1,688.26. The contracted amount will increase by .03% each subsequent year.

In addition the Township will be charged the following fees for each animal picked up and brought to the BVSPCA shelter.

Animal Acquisition	\$115.93
APS Activity Fee	\$ 46.35
Unclaimed Stray Boarding	\$ 56.27
Emergency Responses	\$115.93

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

The current 5 year SPCA Contract will expire on December 31, 2025.

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	\$ 1,232	56.02%
2020	\$ 2,200	\$ 4,123	187.43%
2021	\$ 5,000		
2022	\$ 5,150		
2023	\$ 5,305		



Health & Human Services Worksheet

Animal Control (422.10)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	500	800	800	1500	2200	2800	5000	5150	5305
Actual	750	800	1500	2640	1232	4123			

2015	2016	2017	2018	2019	2020	2021	2022	2023
500	800	800	1500	2200	2800	5000	5150	5305

Notes on 2020 Projected Actual

*The total includes the contract payment for 2019 in the amount of \$1,545.00 which should have been paid the previous year.

2020 YTD Total \$ 4,123

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	\$ 3,934	119.22%
2020	\$ 3,300	\$ 1,004	30.42%
2021	\$ 3,300		
2022	\$ 3,300		
2023	\$ 3,300		



OPERATING BUDGET

Expenditures

Sanitation Worksheet

Recycling (426.10)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	2100	2100	2100	2100	2100	2100	2100	2100	2100
Actual	1957	1957	1954	1197	1197	1004			

County Hazardous Waste (427.00)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	1200	1200	1200	1200	1200	1200	1200	1200	1200
Actual	1623	1320	1478	1664	2737	0			

Sewer & Water Reimbursable Wages (429.12)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	0	0	0
Actual	653	0	0	338	0	0			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	3300	3300	3300	3300	3300	3300	3300	3300	3300

Notes on 2020 Projected Actual

2020 YTD Total \$ **1,004**

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 TRAIRS 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	\$ 431,328	107.11%
2020	\$ 463,014	\$ 235,998	50.97%
2021	\$ 493,500		
2022	\$ 494,680		
2023	\$ 495,884		



OPERATING BUDGET

Expenditures

Public Works Worksheet

Wages (430.12)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	330000	315466	315000	310000	335000	389064	420000	420000	420000
Actual	318022	330087	293059	314772	363818	205459			
Materials & Supplies (430.21)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	12000	20000	20000	9300	10000	12000	12000	12240	12485
Actual	21906	12432	20062	7285	10530	4553			
General Expense (430.24)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	9600	10000	12000	8000	8000	10000	10000	10200	10404
Actual	12494	8138	15225	10039	13559	6185			
Maintenance (430.25)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	3540	3500	5000	4000	4000	5000	5000	5000	5000
Actual	3274	1163	3140	3607	3552	1351			
Small Shop Tools (430.26)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	3960	8000	15000	5000	10000	8000	8000	8160	8323
Actual	2835	4487	15502	3833	8138	1869			
Uniforms (430.28)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	3900	4000	4000	4000	4000	5000	5000	5000	5000
Actual	3477	5580	1818	5391	2138	405			
PA One Call (430.31)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	840	750	500	400	400	450	500	500	500
Actual	660	292	396	415	340	320			
Communication (430.32)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	5100	5100	5800	6000	4500	6500	6000	6120	6242
Actual	6081	5638	6186	3813	5754	3578			
Gasoline/Diesel Fuel (430.33)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	42000	35000	30000	22000	22000	23000	23000	23460	23929
Actual	25724	20372	18158	21215	19278	10580			
Seminars, CDL & Training (430.46)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	1800	2000	2500	3500	3000	2000	2000	2000	2000
Actual	967	1482	2242	1732	850	973			
CDL Program & Testing (430.47)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	540	570	570	600	600	800	800	800	800
Actual	434	555	1425	761	1914	125			
Fire Extinguishers (430.50)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	900	1200	1200	1200	1200	1200	1200	1200	1200
Actual	322	498	0	0	1457	601			
	414180	405586	411570	374000	402700	463014	493500	494680	495884

Notes on 2020 Projected Actual

2020 YTD Total \$ 235,998

Snow Removal

This expenditure funds snow removal services for the Township which includes 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	\$ 14,808	26.59%
2020	\$ 50,600	\$ 6,465	12.78%
2021	\$ 15,550		
2022	\$ 15,550		
2023	\$ 15,550		



Snow Removal Worksheet

Wages - Snow (432.12)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	20000	30000	30000	30000	40000	35000	0	0	0
Actual	28383	25278	17531	26010	14292	0			

Salt & Materials (432.24)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	33000	35000	60000	10000	15000	15000	15000	15000	15000
Actual	62833	18874	12750	10530	0	6018			

Snow Removal Contract (432.45)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	450	450	600	450	700	600	550	550	550
Actual	448	571	448	631	517	448			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	53450	65450	90600	40450	55700	50600	15550	15550	15550

Notes on 2020 Projected Actual

2020 YTD Total \$ 6,465

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.

The Traffic Light Maintenance 2021 Budget includes \$5,000 for the replacement of a backup controller and battery packs to allow for proper operation during power failures.

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	\$ 11,558	60.83%
2020	\$ 14,500	\$ 13,168	90.81%
2021	\$ 20,500		
2022	\$ 14,500		
2023	\$ 14,500		



OPERATING BUDGET

Expenditures

Signs Worksheet

Sign Materials (433.24)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	6000	10000	12000	15000	16000	12000	12000	12000	12000
Actual	7915	12329	15660	18331	10090	11028			

Traffic Light Maintenance & Electric (433.36)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	2000	2500	3000	3000	3000	2500	8500	2500	2500
Actual	1803	2124	1789	29906	1467	2140			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	8000	12500	15000	18000	19000	14500	20500	14500	14500

Notes on 2020 Projected Actual

2020 YTD Total **\$ 13,168**

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	\$ 3,413	136.50%
2020	\$ 3,000	\$ 1,848	61.60%
2021	\$ 3,000		
2022	\$ 3,000		
2023	\$ 3,000		



Street Lights Worksheet

Maintenance & Electric (434.36)									
	2015	2016	2017	2018	2019	2020	2021	2022	2022
	4200	6000	6000	6500	2500	3000	3000	3000	3000
Actual	6035	4757	4580	1499	3413	1848			

2015	2016	2017	2018	2019	2020	2021	2022	2022
4200	6000	6000	6500	2500	3000	3000	3000	3000

Notes on 2020 Projected Actual

2020 YTD Total **\$ 1,848**

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	\$ 53,777	116.91%
2020	\$ 53,000	\$ 48,460	91.43%
2021	\$ 53,000		
2022	\$ 53,000		
2023	\$ 53,000		



Machinery Repair Worksheet

Small Equipment Parts (437.26)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	5520	7000	7000	6000	6000	6000	6000	6000	6000
Actual	7347	9246	9410	3566	5807	4170			

Vehicle Parts (437.28)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	21000	22000	22000	22000	22000	27000	27000	27000	27000
Actual	35959	28081	16552	29512	26247	29752			

Equipment Parts (437.29)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	19800	17000	17000	17000	18000	20000	20000	20000	20000
Actual	24382	15256	19023	22966	21722	14538			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	46320	46000	46000	45000	46000	53000	53000	53000	53000

Notes on 2020 Projected Actual

2020 YTD Total **\$ 48,460**

Road Maintenance

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

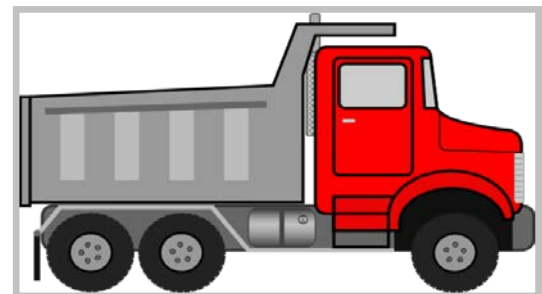
In 2016 the Township purchased two vehicles, a Mack Truck and a D-5500 Dump Truck. In addition, in 2016 the Township purchased a Kubota FRT Mower.

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 2021 budget shows zero dollars as the equipment replacement costs will be expended from the Equipment Replacement Fund.

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	\$ 198,201	97.16%
2020	\$ 166,628	\$ 80,833	48.51%
2021	\$ 162,500		
2022	\$ 162,500		
2023	\$ 162,500		



Road Maintenance Worksheet

Road Maintenance Material (438.28)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	51000	75000	75000	75000	200000	162628	160000	160000	160000
Actual	68081	55358	38681	95617	196341	80833			

Contract & Extra Hire (438.35)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	0	0	0
Actual	0	0	0	0	0	0	0	0	0

Equipment Rental (438.38)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	5100	5100	5000	2000	4000	4000	2500	2500	2500
Actual	6315	277	0	3007	1860	0			

Equipment Purchase (438.74)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	81000	80000	0	0	0	0	0	0	0
Actual	64969	54036	0	0	0	0			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	137100	160100	80000	77000	204000	166628	162500	162500	162500

Notes on 2020 Projected Actual

2020 YTD Total \$ 80,833

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 2021 Budget includes an additional \$40,000 for on-going engineering costs for the replacement of the closed Woodview bridge.

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	\$ 48,786	162.62%
2020	\$ 62,500	\$ -	0.00%
2021	\$ 167,500		
2022	\$ 487,500		
2023	\$ 487,500		



Bridge Repair Worksheet

Bridge - Materials (438.281)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	226000	3000	0	0	0	2500	5000	5000	5000
Actual	199022	255253	0	0	0	0			

Bridge - Inspections (438.31)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	15000	15000	0	0	10000	10000	5000	5000
Actual	0	0	0	0	0	0			

Bridge - Equipment Rental (438.381)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	8000	0	0	0	0	0	2500	2500	2500
Actual	8632	0	0	0	0	0			

Bridge - Contracting Work (438.61)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	323000	140000	0	0	30000	0	0	300000	300000
Actual	291770	0	0	0	48537	0			

Bridge - Engineering (438.66)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	17000	20000	0	0	0	50000	50000	75000	75000
Actual	51671	11966	0	0	249	0			

Bridge - Repair (439.67)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	100000	100000	100000
Actual	0	0	0	0	0	0			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	574000	178000	15000	0	30000	62500	167500	487500	487500

Notes on 2020 Projected Actual

2020 YTD Total \$ -

Road Reconstruction

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

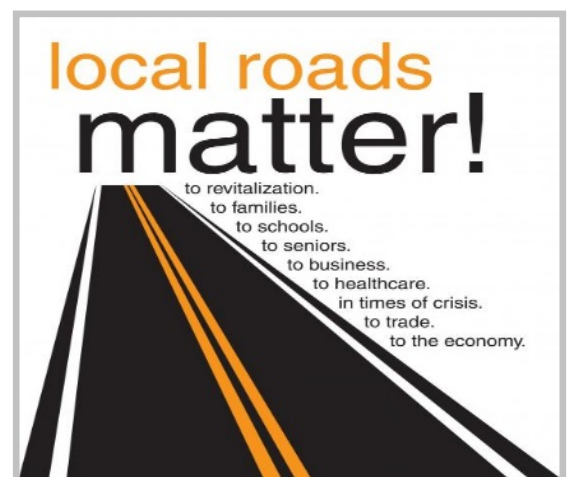
Scheduled road construction for 2021 is as follows:

- Woodview Road - chip & seal;
- Hills of Sullivan Subdivision - ultra thin bonded wearing course;
- Valley Road - overlay (ccordinated with Hy-Tech project)
- Spencer Road - base repair, level & overlay
- Briarchase Drive - mill, level & overlay
- Auburn Road - mill, level & overlay

The total cost for these projects amounts to \$511,000. The 2021 budget assumes \$211,000 from the General Fund. The balance will be taken from the Liquid Fuel Fund (\$250,000.00) and SECCRA Road Improvement Fund *(\$50,000.00).

**Note: The annual SECCRA amount of \$25,000 was tolled over into the 2021 Budget.*

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	\$ 79,783	103.91%
2020	\$ 214,370	\$ 52,230	24.36%
2021	\$ 211,000		
2022	\$ 212,000		
2023	\$ 213,000		



Road Reconstruction Worksheet

Equipment Rental (439.38)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	0	0	0
Actual	0	0	0	0	0	0			

Contract Paving (439.45)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	89934	320000	335000	327945	76782	214370	211000	212000	213000
Actual	643470	317403	341963	356113	79783	52230			

2015	2016	2017	2018	2019	2020	2021	2022	2023
89934	320000	335000	327945	76782	214370	211000	212000	213000

Notes on 2020 Projected Actual

2020 YTD Total **\$ 52,230**

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.

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 at Goddard Park.

The Park Maintenance (454.37) budget also includes \$500.00 for LGTMA water service and \$10,000 for the grinding of the natural waste on the Blosser property which the Township purchased in 2020.

Open Space Committee 2021 expenses are as follows: for consultant fees (i.e., David Sweet) \$9,680.00, miscellaneous \$275.00, PSATS Conference (3 attendees) \$1,500.00 and printing \$500.00 for a total of \$11,955.00.

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	\$ 154,434	109.16%
2020	\$ 134,765	\$ 84,648	62.81%
2021	\$ 112,497		0.00%
2022	\$ 87,506		
2023	\$ 87,975		



OPERATING BUDGET

Expenditures

Culture & Recreation Worksheet

Park Wages (454.12)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	29650	22000	30000	25000	25000	25000	0	0	0
Actual	24027	32417	25415	24128	40676	16802			
Park & Recreation Board (454.24)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	4400	5500	5500	5500	7950	5500	5500	5500	5500
Actual	2125	2442	232	882	186	1620			
Environmental (454.31)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	1200	15000	10000	10000	12000	12000	12000	10000	10000
Actual	14398	7861	5371	0	0	500			
Park Maintenance (454.37)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	21000	22000	22000	10000	20500	23000	25000	2500	2500
Actual	57498	21795	10350	12933	50588	19030			
Trail Maintenance (454.45)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	3400	0	5000	5000	5000	5000	3500	2500	2500
Actual	2745	16185	3165	2745	2745	2196			
Land/Easement Acquisition (454.71)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	6000	6000	0	0	0	0	0	0	0
Actual	11762	12237	2500	0	0	0			
Tree City Contract (454.72)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	100	100	3000	3000	3000
Actual	0	0	0	0	0	0			
Parks Capital Equipment (454.74)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	15000	0	0	0	0	0	0	0	0
Actual	4352	0	1921	0	3476	0			
Library Contribution (456.52)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	30900	30900	32136	40780	43325	46065	46442	46906	47375
Actual	30900	30900	30900	40780	43325	34549			
Historical Commission (459.10)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	2100	2100	2100	2100	100	100	100	100
Actual	0	0	0	0	0	0			
Community Day (459.20)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	15000	15000	5000	5000	5000	5000
Actual	0	0	0	0	1980	0			
Open Space Committee (461.10)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	11500	11500	9550	10500	13000	11955	12000	12000
Actual	0	0	0	9968	11458	9952			
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	111550	115000	118236	122930	141475	134765	112497	87506	87975

Notes on 2020 Projected Actual

2020 YTD Total \$ 84,648

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 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 schedule as provided by Del Val.

The expenses for the 1999 Series Note will end in 2026.

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	\$ 243,940	99.38%
2020	\$ 246,905	\$ 80,263	32.51%
2021	\$ 246,903		
2022	\$ 246,745		
2023	\$ 246,745		



OPERATING BUDGET

Expenditures

Debt Activity Worksheet

Debt Service (471.10)									
1999 Note	2015	2016	2017	2018	2019	2020	2021	2022	2023
	20000	20000	21000	22000	23000	24000	26000	27000	28000
Actual	18000	20000	21000	22000	23000	0			

2011 Note	2015	2016	2017	2018	2019	2020	2021	2022	2023
	1000	1000	1000	1000	1000	1000	1000	1000	1000
Actual	1000	1000	1000	1000	1000	1000			

2015 Note	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	91000	93000	96000	99000	101000	104000	107000
Actual	0	0	91000	93000	96000	0			

Debt Interest (472.10)									
1999 Note	2015	2016	2017	2018	2019	2020	2021	2022	2023
	25020	14300	13300	12250	11150	10000	8800	7500	6150
Actual	28350	18370	13300	12250	11150	6667			

2011 Note	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	3546	4859	6164	7459	8745	8715	8685	8655
Actual	0	2875	4470	6102	6390	3157			

2015 Note	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	102667	112000	109452	106848	104160	101388	98560	95648
Actual	0	112000	111575	109018	106400	69440			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	46020	141513	243159	243866	245457	246905	246903	246745	246453

Notes on 2020 Projected Actual

2020 YTD Total \$ 80,263

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 2021 Minimal Municipal Obligation pension contribution was calculated to be **\$72,694.00**. There is an unfunded pension liability of \$46,375.00 which is not included in the 2020 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, preparation of W-2's, New Hire reporting and year end reporting.

The 401(a) contributions (481.40) reflects .03% of all employee wages plus anticipated over-time.

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	\$ 140,745	111.93%
2019	\$ 182,007	\$ 173,287	95.21%
2020	\$ 187,159	\$ 39,461	21.08%
2021	\$ 184,107		
2022	\$ 179,414		
2023	\$ 179,785		



OPERATING BUDGET

Expenditures

Employer Paid Benefits Worksheet

Employer Social Security (481.10)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	50000	45460	43000	43000	58000	60000	58926	58926	58926
Actual	47610	48075	45705	54772	60534	21476			

Employer Medicare (481.20)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	12000	10632	11000	12000	13500	14175	10000	10100	10201
Actual	11135	11243	10689	12834	14327	5011			

Payroll Expenses (481.50)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	2550	2500	2500	3000	3000	5400	6500	6500	6500
Actual	2483	2708	3530	4132	5619	4238			

Pension- MMO (483.30)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	100531	96995	88286	67747	71957	72694	65055	60000	60000
Actual	100658	96995	87686	66207	70557	0			

Pension - 401(a) (481.40)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	8736	8998	9268
Actual	0	0	0	0	0	8736			

Employee Performance Bonus (483.40)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	15550	14890	14890	14890	14890
Actual	0	0	0	2800	22250	0			

Employee Incentives (483.50)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	20000	20000	20000	20000	20000
Actual	0	0	0	200	1900	0			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	165081	155586	144786	125747	182007	187159	184107	179414	179785

Notes on 2020 Projected Actual

2020 YTD Total \$ 39,461

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	\$ 18,105	150.87%
2020	\$ 18,000	\$ 6,601	36.67%
2021	\$ 15,000		
2022	\$ 15,000		
2023	\$ 16,000		



Unemployment Worksheet

Unemployment Benefits - Premium (481.30)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	10500	10500	10000	10500	12000	18000	15000	15000	16000
Actual	7684	7997	11813	11324	18105	6601			

2015	2016	2017	2018	2019	2020	2021	2022	2023
10500	10500	10000	10500	12000	18000	15000	15000	16000

Notes on 2020 Projected Actual

2020 YTD Total **\$ 6,601**

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; (7) Pesticide Policy. These policies are good management business practices and help to protect the Township and its residents; and (8) Crime Policy.

The 2021 Budget shows an anticipates a slight increase over last years totals.

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	\$ 114,317	80.88%
2020	\$ 141,436	\$ 105,622	74.68%
2021	\$ 144,374		
2022	\$ 148,705		
2023	\$ 153,166		



OPERATING BUDGET Expenditures

Insurance Worksheet

Workers Compensation (484.10)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	23200	20000	30679	40000	40000	41029	39000	40170	41375
Actual	13841	32893	39500	33748	37990	32893			
General Liability (486.10)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	45000	38397	68368	75205	5500	4236	10000	10300	10609
Actual	34908	48096	35180	5174	3922	8706			
Property Insurance (486.20)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	16000	16000	25000	25000	10000	6295	10000	10300	10609
Actual	14702	18880	21909	6821	5829	8866	0	0	0
Automobile Insurance (486.30)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	30000	30433	30500	31415	32357
Actual	0	0	0	26237	28179	26547			
Golf Course (486.35)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	15600	5600	5600	5600	10000	10800	0	0	0
Actual	5274	988	8147	8892	9148	0			
Public Officials Insurance (486.40)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	6200	6453	6969	7178	7394
Actual	0	0	0	5975	5975	5812			
Umbrella Insurance (486.70)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0		0	12500	10599	14000	14420	14853
Actual	0	0	0	10926	9814	12499			
Inland Marine (486.80)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	6000	12242	10500	10815	11139
Actual	0	0	0	5358	11336	8025			
Crime (486.85)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	85	54	50	52	53
Actual	0	0	0	50	50	50			
CyCurity (486.90)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	2000	1931	2086	2148	2213
Actual	0	0	0	1751	1788	1936			
Pesticide (486.95)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	350	311	300	309	318
Actual	0	0	0	288	288	288			
	99800	79997	129647	145805	141335	141436	144374	148705	153166

Notes on 2020 Projected Actual

2020 YTD Total \$ 105,622

Employee Benefits

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

The 2021 - 2023 budget assumes a 12% annual increase for healthcare from the projected 2020 year end amount of \$227,157.60.

Likewise the budget also assumes 3% 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	\$ 278,739	88.93%
2020	\$ 308,768	\$ 173,919	56.33%
2021	\$ 245,920		
2022	\$ 257,841		
2023	\$ 270,346		



Employee Benefits Worksheet

Employee Healthcare (487.10)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	262920	259268	212517	297157	290532	285973	227158	238515	250441
Actual	237153	212715	266991	285967	259412	162879			

Employee Dental (487.20)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	11640	10919	9086	10736	11200	11155	8889	9156	9430
Actual	10588	9650	9937	10032	9240	4641			

Disability & Life (487.30)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	9600	9229	9300	9858	11700	11639	9873	10170	10475
Actual	8988	8066	10041	10027	10086	6400			

	2015	2016	2017	2018	2019	2020	2021	2022	2023
	284160	279416	230903	317752	313432	308768	245920	257841	270346

Notes on 2020 Projected Actual

2020 YTD Total **\$** **173,919**

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 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	\$ 20,321	109.98%
2020	\$ 16,026	\$ 11,006	68.68%
2021	\$ 17,093		
2022	\$ 12,800		
2023	\$ 12,800		



OPERATING BUDGET

Expenditures

Refunds & Miscellaneous Expenditures Worksheet

Miscellaneous Expenditures (489.00)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	5100	3500	3500	0	3677	4226	4732	4000	4000
Actual	1988	1735	400	6986	8089	1049			
Refund Current Year (489.10)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	6000	15000	15000	15000	13000	10000	10561	8000	8000
Actual	14655	14925	14925	17718	12232	9318			
Refund Current Year Building Permit (489.20)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	900	100	100	100	100	100	100	100	100
Actual	30	90	66	0	0	350			
Meeting Room Key Deposit (489.30)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	150	150	0	0	0	0	0
Actual	971	157	0	0	0	0			
Refund Prior Year (491.10)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	1200	200	200	200	200	200	200	200	200
Actual	57	192	0	104	0	0			
Refund Prior Year Building Permit (491.20)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	900	1500	1500	1500	1500	1500	1500	500	500
Actual	1424	192	593	152	0	290			
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	14100	20300	20450	16950	18477	16026	17093	12800	12800

Notes on 2020 Actual

2020 YTD Total \$ 11,006

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 pays for Inniscrone Golf Course payroll and benefits from the General Fund and is reimbursed by the Golf Course Operating Fund. This is a pass through.

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	\$ 186,500	\$ 437,913	234.81%
2020	\$ 30,800	\$ 340,267	1104.76%
2021	\$ 993,682		
2022	\$ 955,391		
2023	\$ 955,500		



Interfund Transfers Worksheet

Transfer to Recreation Fund (492.02)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	10000	11000	1000	1000	1000	1000	1000	1000	1000
Actual	0	0	0	0	0	4000			
Transfer to Chatham Light Fund (492.04)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	2190	3000	2500	2500	2500	4800	4800	4800	4800
Actual	5164	5145	4298	4771	4664	6781			
Transfer to Capital Improvement Reserve Fund (492.30)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	279579	20000	0	0	0	0	50000	50000	50000
Actual	0	0	0	114386	145000	0			
Transfer to Road Improvement Fund (492.33)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	25000	25000	25000	25000	25000	25000	25000	25000	25000
Actual	25000	25000	25000	25000	25000	25000			
Transfer to Liquid Fuel Fund (492.35)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	10000	10000	10000	10000	10000	0	10000	10000	10000
Actual	0	361	0	50	0	0			
Transfer to Equipment Replacement Fund (492.37)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	80000	80000	80000	120000	88000	0	100000	140000	140000
Actual	80000	80000	80006	120000	88000	0			
Transfer to IT Equipment Fund (492.38)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	25000	25000	25000
Actual	0	0	0	50000	50000	0			
Transfer to Golf Course Operating Fund (492.50)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	10000	33000	35000	10000	10000	0	642882	649591	649700
Actual	35440	0	35000	10000	25249	304486			
Transfer to Golf Course Equipment Replacement Fund (492.53)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	50000	0	110000	50000	50000
Actual	0	0	0	110000	50000	0			
Transfer to Overflow Fund (492.52)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	0	0	0
Actual	0	0	175000	50000	25000	0			
Transfer to Golf Course Improvement Fund (492.55)									
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0	25000	0	0
Actual	0	0	0	0	25000	0			
	2015	2016	2017	2018	2019	2020	2021	2022	2023
	416769	182000	153500	168500	186500	30800	993682	955391	955500

Notes on 2020 Projected Actual

2020 YTD Total \$ 340,267

OPERATING BUDGET

Receipt Totals

	<i>As of</i> 12/31/2015 <i>Actual</i>	<i>As of</i> 12/31/2016 <i>Actual</i>	<i>As of</i> 12/31/2017 <i>Actual</i>	<i>As of</i> 12/31/2018 <i>Actual</i>	<i>As of</i> 12/31/2019 <i>Actual</i>	<i>As of</i> 12/31/2019 <i>Actual</i>	<i>Budgeted</i>	<i>Budgeted</i>
	2015	2016	2017	2018	2019	2020	2021	2022
Real Estate Tax	\$ 649,539	\$ 637,922	\$ 631,272	\$ 647,673	\$ 657,376	\$ 636,813	\$ 648,895	\$ 77,000
Real Estate Transfer Tax	\$ 252,980	\$ 179,101	\$ 212,416	\$ 241,316	\$ 203,901	\$ 168,127	\$ 220,000	\$ 222,200
Earned Income Tax	\$ 1,608,643	\$ 1,218,390	\$ 1,254,551	\$ 1,371,947	\$ 1,371,544	\$ 1,017,925	\$ 1,542,143	\$ 1,603,829
Business Licenses & Inspections	\$ 1,815	\$ 1,890	\$ 1,390	\$ 2,690	\$ 2,040	\$ 1,540	\$ 1,690	\$ 1,690
Cable TV Franchise Fees	\$ 161,240	\$ 161,833	\$ 165,760	\$ 157,597	\$ 154,513	\$ 111,011	\$ 115,000	\$ 116,000
Non-Business Permits	\$ 2,450	\$ 2,130	\$ 2,665	\$ 1,685	\$ 2,822	\$ 1,780	\$ 2,935	\$ 2,935
Fines	\$ 5,374	\$ 11,048	\$ 7,319	\$ 32,995	\$ 20,569	\$ 11,853	\$ 5,839	\$ 5,910
Interest	\$ 1,356	\$ 3,438	\$ 8,765	\$ 11,296	\$ 12,860	\$ 826	\$ 1,000	\$ 1,010
Intergovernmental Reimbursements	\$ 9,456	\$ 30,273	\$ 2,579	\$ 1,840	\$ 1,913	\$ 1,353	\$ 1,500	\$ 1,500
Grants	\$ 351,678	\$ 66,187	\$ 660	\$ 29,238	\$ 23,829	\$ -	\$ 15,000	\$ 15,000
PURTA Utility Tax	\$ 3,472	\$ 2,781	\$ 2,092	\$ 2,145	\$ 2,077	\$ -	\$ 2,092	\$ 2,092
Alcoholic Beverage License	\$ 400	\$ 400	\$ 400	\$ 600	\$ 600	\$ 400	\$ 600	\$ 600
State Pension Funding	\$ 47,050	\$ 52,496	\$ 45,883	\$ 46,844	\$ 56,325	\$ -	\$ 42,614	\$ 42,614
Volunteer Fire Relief Funds	\$ 58,460	\$ 59,091	\$ 55,597	\$ 50,551	\$ 55,023	\$ -	\$ 37,362	\$ 37,362
Charge for Township Services	\$ 24,657	\$ 16,301	\$ 18,728	\$ 28,361	\$ 26,441	\$ 10,929	\$ 9,525	\$ 9,525
Building & Zoning Permits	\$ 133,005	\$ 99,498	\$ 177,489	\$ 175,183	\$ 238,043	\$ 186,909	\$ 186,200	\$ 204,700
SECCRA	\$ 459,094	\$ 475,225	\$ 487,162	\$ 510,900	\$ 582,748	\$ 441,519	\$ 583,000	\$ 600,000
Misc. Receipts & Revenues	\$ 10,339	\$ 17,042	\$ 17,782	\$ 15,437	\$ 43,640	\$ 7,080	\$ 3,875	\$ 4,875
Interfund Transfers	\$ 740,968	\$ 6,776	\$ 115	\$ 8,481	\$ 9,228	\$ 159,850	\$ 993,682	\$ 955,391
REVENUE TOTALS	\$4,521,975	\$3,041,821	\$3,092,624	\$3,336,779	\$ 3,465,492	\$ 2,757,915	\$ 4,412,952	\$ 3,904,232

OPERATING BUDGET

Expenditure Totals

	<i>As of</i> 12/31/2015 <i>Actual</i> 2015	<i>As of</i> 12/31/2016 <i>Actual</i> 2016	<i>As of</i> 12/31/2017 <i>Actual</i> 2017	<i>As of</i> 12/31/2018 <i>Actual</i> 2018	<i>As of</i> 12/31/2019 <i>Actual</i> 2019	<i>As of</i> 12/31/2020 <i>Actual</i> 2020	<i>Budgeted</i> 2021	<i>Budgeted</i> 2022
General Government	\$ 14,858	\$ 13,058	\$ 14,448	\$ 16,680	\$ 16,060	\$ 6,998	\$ 17,000	\$ 17,000
Township Manager	\$ 113,041	\$ 114,956	\$ 150,255	\$ 146,573	\$ 154,823	\$ 102,326	\$ 156,144	\$ 156,144
Financial Administration	\$ 92,348	\$ 92,795	\$ 93,842	\$ 97,100	\$ 101,302	\$ 71,730	\$ 103,919	\$ 103,919
Tax Collection	\$ 12,851	\$ 12,596	\$ 10,463	\$ 14,354	\$ 13,740	\$ 10,460	\$ 15,245	\$ 15,344
Legal Services	\$ 64,619	\$ 44,987	\$ 55,680	\$ 44,466	\$ 39,829	\$ 29,405	\$ 45,000	\$ 35,000
Secretary/Receptionist	\$ 77,939	\$ 57,328	\$ 75,318	\$ 83,261	\$ 49,537	\$ 49,537	\$ 57,180	\$ 57,180
Office Administration	\$ 49,306	\$ 46,416	\$ 65,001	\$ 32,524	\$ 44,615	\$ 16,310	\$ 50,977	\$ 50,148
Engineering	\$ 40,778	\$ 48,939	\$ 68,795	\$ 25,259	\$ 44,578	\$ 8,611	\$ 56,000	\$ 35,500
Government Buildings	\$ 36,160	\$ 33,594	\$ 38,669	\$ 49,456	\$ 81,647	\$ 37,449	\$ 58,616	\$ 54,928
Fire Marshal	\$ -	\$ -	\$ -	\$ 78,999	\$ 92,526	\$ 54,794	\$ 96,019	\$ 86,278
Fire Protection	\$ 241,731	\$ 260,203	\$ 252,869	\$ 259,459	\$ 275,188	\$ 186,180	\$ 300,472	\$ 299,885
Ambulance & Rescue	\$ 141,663	\$ 148,675	\$ 148,506	\$ 150,298	\$ 156,579	\$ 154,196	\$ 175,268	\$ 178,773
Code Enforcement	\$ 128,518	\$ 136,575	\$ 124,244	\$ 165,251	\$ 161,346	\$ 104,139	\$ 164,035	\$ 163,035
Planning & Zoning	\$ 49,414	\$ 42,685	\$ 43,746	\$ 30,015	\$ 32,394	\$ 4,746	\$ 21,650	\$ 16,050
Emergency Management	\$ 2,710	\$ 2,307	\$ 2,547	\$ 1,717	\$ 551	\$ 743	\$ 1,000	\$ 500
Health & Human Services	\$ 750	\$ 800	\$ 1,500	\$ 2,640	\$ 1,232	\$ 4,123	\$ 5,000	\$ 5,150
Sanitation	\$ 4,233	\$ 3,277	\$ 3,432	\$ 3,199	\$ 3,934	\$ 1,004	\$ 3,300	\$ 3,300
Public Works Department	\$ 396,195	\$ 390,723	\$ 377,212	\$ 372,864	\$ 431,328	\$ 235,998	\$ 493,500	\$ 494,680
Snow Removal	\$ 91,663	\$ 44,723	\$ 30,729	\$ 37,170	\$ 14,808	\$ 6,465	\$ 15,550	\$ 15,550
Traffic Control	\$ 9,718	\$ 14,453	\$ 17,449	\$ 48,237	\$ 11,558	\$ 13,168	\$ 20,500	\$ 14,500
Street Lights	\$ 6,035	\$ 4,757	\$ 4,580	\$ 1,499	\$ 3,413	\$ 1,848	\$ 3,000	\$ 3,000
Machinery Repair	\$ 67,688	\$ 52,584	\$ 44,985	\$ 56,045	\$ 53,777	\$ 48,460	\$ 53,000	\$ 53,000
Road Maintenance	\$ 139,365	\$ 109,671	\$ 38,681	\$ 98,624	\$ 198,201	\$ 80,833	\$ 162,500	\$ 162,500
Bridge Repair	\$ 551,095	\$ 267,219	\$ -	\$ -	\$ -	\$ -	\$ 167,500	\$ 487,500
Road Reconstruction	\$ 643,470	\$ 317,403	\$ 341,963	\$ 356,113	\$ 79,783	\$ 52,230	\$ 211,000	\$ 212,000
Culture & Recreation	\$ 147,806	\$ 123,837	\$ 79,854	\$ 91,436	\$ 154,434	\$ 84,648	\$ 112,497	\$ 87,506
Debt Activity	\$ 47,350	\$ 154,245	\$ 238,957	\$ 243,370	\$ 243,940	\$ 80,263	\$ 246,903	\$ 246,745
Employer Paid Benefits	\$ 161,886	\$ 159,021	\$ 147,610	\$ 140,745	\$ 173,287	\$ 39,461	\$ 184,107	\$ 179,414
Unemployment Benefits	\$ 7,684	\$ 7,997	\$ 11,813	\$ 11,324	\$ 18,105	\$ 6,601	\$ 15,000	\$ 15,000
Insurance	\$ 68,723	\$ 100,856	\$ 104,735	\$ 105,220	\$ 114,317	\$ 105,622	\$ 144,374	\$ 148,705
Employee Healthcare Benefits	\$ 256,729	\$ 230,431	\$ 286,968	\$ 306,026	\$ 278,739	\$ 173,919	\$ 245,920	\$ 257,841
Miscellaneous Expenditures & Refunds	\$ 19,125	\$ 17,291	\$ 15,984	\$ 24,960	\$ 20,321	\$ 11,006	\$ 17,093	\$ 12,800
Interfund Transfers	\$ 145,604	\$ 110,506	\$ 317,159	\$ 484,207	\$ 437,913	\$ 340,267	\$ 993,682	\$ 955,391
Expenditure Totals	\$ 3,831,056	\$ 3,164,906	\$ 3,207,996	\$ 3,579,089	\$ 3,503,806	\$ 2,123,541	\$ 4,412,952	\$ 4,624,268

OPERATING BUDGET

Operating Fund Totals & Reserves

	<i>12/31/2016</i> <i>Actual</i> 2016	<i>12/31/2017</i> <i>Actual</i> 2017	<i>12/31/2018</i> <i>Actual</i> 2018	<i>12/31/2019</i> <i>Actual</i> 2019	<i>12/31/2020</i> <i>Actual</i> 2020	<i>Budgeted</i> 2021	<i>Budgeted</i> 2022	<i>Budgeted</i> 2023
Reserve (January 1)	\$ 984,903	\$ 862,634	\$ 675,431	\$ 435,705	\$ 309,936	\$ 944,310	\$ 944,310	\$ 224,275
Receipts	\$ 3,041,821	\$ 3,092,624	\$ 3,336,779	\$ 3,465,492	\$ 2,757,915	\$ 4,412,952	\$ 3,904,232	\$ 4,012,299
Expenditures	\$ 3,164,906	\$ 3,207,996	\$ 3,579,089	\$ 3,503,806	\$ 2,123,541	\$ 4,412,952	\$ 4,624,268	\$ 4,709,640
Balance Adjustment	\$ 815	\$ (71,830)	\$ 2,584	\$ (87,455)	\$ -	\$ -	\$ -	\$ -
Reserve (December 31)	\$ 862,634	\$ 675,431	\$ 435,705	\$ 309,936	\$ 944,310	\$ 944,310	\$ 224,275	\$ (473,066)

Over/Under 2021 Budget \$ 0 \$ (720,035) \$ (697,341)

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	\$ 20,000	100.00%	\$ -	\$ 883		\$ -	\$ 9,728		\$ 569,724
2013	\$ 20,000	\$ (8,000)	-40.00%	\$ -	\$ 13,273		\$ -	\$ -		\$ 574,996
2014	\$ 20,000	\$ 1,661,015	8305.07%	\$ -	\$ 942		\$ -	\$ 250,526		\$ 1,986,427
2015	\$ 20,000	\$ -	0.00%	\$ -	\$ 3,041		\$ -	\$ 819,921		\$ 1,169,547
2016	\$ 20,000	\$ -	0.00%	\$ 4,000	\$ 5,769	144.21%	\$ 1,769,000	\$ 205,443	11.61%	\$ 969,873
2017	\$ 20,000	\$ -	0.00%	\$ 3,000	\$ 9,162	305.39%	\$ 500,000	\$ 172,350	34.47%	\$ 806,684
2018	\$ 20,000	\$ 215,866	1079.33%	\$ 5,000	\$ 31,600	632.00%	\$ 500,000	\$ 241,648	48.33%	\$ 812,503
2019	\$ -	\$ 145,000	0.00%	\$ 6,500	\$ 117,498	1807.67%	\$ 261,654	\$ 205,125	78.40%	\$ 869,876
2020	\$ 50,000	\$ -	0.00%	\$ 15,000	\$ 2,389	15.93%	\$ 361,654	\$ 58,480	16.17%	\$ 813,785
2021	\$ 50,000	\$ -		\$ 15,000	\$ -		\$ 61,654	\$ -		\$ 817,131
2022	\$ 50,000	\$ -		\$ 2,400	\$ -		\$ 61,654	\$ -		\$ 807,877
2023	\$ 50,000	\$ -		\$ 2,400	\$ -		\$ -	\$ -		\$ 860,277
2024	\$ 50,000	\$ -		\$ 2,400	\$ -		\$ 61,654	\$ -		\$ 851,023

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

The 2020 Budget showed 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.

The 2020 Budget allows \$100,000.00 for much needed rennovations of the Township building.

In 2018 the Township purchased a fleet of much needed golf carts. Payment in the amount of \$61,654.00 is reflected in the expenditures.

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)

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	4000	3000	5000	6500	15000	15000	2400	2400	2400

Receipt - Borrowed Funds

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0	0	0	0

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	4000	3000	5000	6500	15000	15000	2400	2400	2400

Expenditure - State Rd. Sidewalks

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	1500000	500000	500000	200000	200000	0	0	0	0

Expenditure - 2 Yr Capital Projects - Bridges (440.101)

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	153000	0	0	0	0	0	0	0	0

Expenditure - Equipment Purchase (438.74)

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	116000	0	0	61654	61654	61654	61654	61654	61654

Expenditure - Township Building Renovations

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	100000	0	0	0	0

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	1769000	500000	500000	261654	361654	61654	61654	61654	61654

Transfers Out (492.01)

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	255667	72042	0	0	0	0	0	0	0

Transfers In (392.01)

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	20000	20000	20000	0	0	50000	50000	50000	50000

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	-235667	-52042	20000	0	0	50000	50000	50000	50000

Actual to 12/31/20	Revenue	\$ 2,389
Actual to 12/31/20	Expenditures	\$ 58,480
Actual to 12/31/20	Transfers	\$ -

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	\$ 3,000	\$ 3,000	100.00%	\$ -	\$ 2,025		\$ -	\$ 4,594		\$ 2,733
2013	\$ 3,000	\$ -	0.00%	\$ -	\$ 4,281		\$ -	\$ 4,776		\$ 2,238
2014	\$ 3,000	\$ -	0.00%	\$ -	\$ 4,116		\$ -	\$ 4,601		\$ 1,752
2015	\$ 3,000	\$ 3,000	100.00%	\$ -	\$ 2,167		\$ -	\$ 4,543		\$ 2,376
2016	\$ 3,000	\$ 3,000	100.00%	\$ 2,789	\$ 2,500	89.66%	\$ 4,596	\$ 4,198	91.34%	\$ 3,678
2017	\$ 2,500	\$ 2,500	100.00%	\$ 2,789	\$ 1,832	65.69%	\$ 4,596	\$ 4,924	107.13%	\$ 3,087
2018	\$ 2,500	\$ 2,500	100.00%	\$ 2,789	\$ 2,474	88.70%	\$ 4,642	\$ 4,688	100.98%	\$ 3,373
2019	\$ 2,500	\$ 2,500	100.00%	\$ 2,357	\$ 2,361	100.18%	\$ 4,536	\$ 4,416	97.36%	\$ 3,818
2020	\$ 2,500	\$ 2,500	100.00%	\$ 2,357	\$ 1,991	84.48%	\$ 4,581	\$ 3,100	67.67%	\$ 5,209
2021	\$ 2,500			\$ 2,294			\$ 4,627			\$ 5,376
2022	\$ 2,500			\$ 2,294			\$ 4,673			\$ 5,496
2023	\$ 2,500			\$ 2,295			\$ 4,720			\$ 5,571
2024	\$ 2,500			\$ 2,295			\$ 4,767			\$ 5,599

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)

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	2	2	2	75	75	12	12	13	13

Receipt - Real Estate Tax Assessment (301.10)

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	2787	2787	2787	2282	2282	2282	2282	2282	2282

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	2789	2789	2789	2357	2357	2294	2294	2295	2295

Expenditure - PECO (434.36)

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	4596	4596	4642	4536	4581	4627	4673	4720	4767

Expenditure - Miscellaneous (489.00)

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0	0	0	0

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	4596	4596	4642	4536	4581	4627	4673	4720	4767

Transfers In (392.01)

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	3000	2500	2500	2500	2500	2500	2500	2500	2500

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	3000	2500	2500	2500	2500	2500	2500	2500	2500

Notes on 2020 Projected Actual

Actual to 12/31/20	Revenue	\$ 1,991
Actual to 12/31/20	Expenditures	\$ 3,100
Actual to 12/31/20	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	
				\$ -	\$ 18		\$ -	\$ 30,863		\$ 90,014
2012	\$ -			\$ -	\$ 18		\$ -	\$ -		\$ 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	\$ 88,000	100.00%	\$ 25,180	\$ 29,594	117.53%	\$ 202,000	\$ 213,421	105.65%	\$ 118,547
2020	\$ -	\$ -	0.00%	\$ 9,000	\$ 233	2.59%	\$ 40,000	\$ -	0.00%	\$ 118,780
2021	\$ 100,000			\$ 26,000			\$ 40,000			\$ 204,780
2022	\$ 140,000			\$ 52,250			\$ 150,000			\$ 247,030
2023	\$ 140,000			\$ 17,260			\$ 90,000			\$ 314,290
2024	\$ 140,000			\$ 4,275			\$ 140,000			\$ 318,565

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.

In 2019 the Township purchased a 3TS8T Skid Loader for \$88,000.00; 15 XPC Chipper for \$58,542.40; and, three mowers for \$56,241.50. All equipment listed was purchased with monies from this fund account.

The 2021 budget expenditures provides for the purchase/replacement of the 2006 Ford Explorer for the Code Department in the amount of \$40,000.00.

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)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	120	121	180	180	1000	1000	250	260	275

Receipt - Sale of PWD Equipment									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	13000	8000	25000	8000	25000	52000	17000	4000

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	120	13121	8180	25180	9000	26000	52250	17260	4275

Expenditure - Capital Equipment Purchases (438.74)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	150000	67000	94500	202000	40000	40000	150000	90000	140000

Expenditure - Miscellaneous (489.00)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0	0	0	0

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	150000	67000	94500	202000	40000	40000	150000	90000	140000

Transfers In (392.01)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
80000	80000	80000	120000	88000	0	100000	140000	140000	140000

Transfers Out (492.01)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	16827	0	0	0	0	0	0	0

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
80000	80000	63173	120000	88000	0	100000	140000	140000	140000

Notes on 2020 Projected Actual

Actual to 12/31/20	Revenue	\$	233
Actual to 12/31/20	Expenditures	\$	-
Actual to 12/31/20	Transfers	\$	-

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	
										\$ 110,066
2019	\$ 50,000	\$ 50,000		\$ 75	\$ 2,583		\$ -	\$ 27,105		\$ 135,544
2020	\$ -	\$ -		\$ 75	\$ 1,048		\$ 113,806	\$ 23,871		\$ 112,721
2021	\$ 110,000			\$ 75			\$ 182,460			\$ 40,336
2022	\$ 100,000			\$ 75			\$ 109,460			\$ 30,952
2023	\$ 100,000			\$ 75			\$ 47,806			\$ 83,221
2024	\$ 90,000			\$ -			\$ 47,806			\$ 125,414

In 2018 the Township purchased 63 new golf carts from Golf Cart Specialties (Yamaha Financial Services) over a 5 year lease term with annual payments of \$61,653.66. However, this payment is drawn from the Capital Reserve Fund.

NOTES ON... Transfers

- ▶ None noted.

In 2019 the Township purchased the following lawn equipment from TCF and entered a 10 year contract at the cost of \$35,806.08 annually.

NOTES ON... Receipts

- ▶ None noted.

- Toro Groundmaster 4500D \$68,286.81
- Toro 325D Riding Mower \$38,173.59
- Toro Sand Pro 5040 \$23,046.67

NOTES ON... Expenditures

- ▶ None noted.

The 2021 Budget includes the purchase of the following equipment*:

- Toro Sprayer \$55,000.00
- Toro Workman \$30,000.00

**To reduce the impact of the Fund - this*

GOLF COURSE EQUIPMENT REPLACEMENT BUDGET

GC Equipment Replacement Fund Worksheet

Receipt - Interest (341.000)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	75	75	75	75	75	75

Receipt -									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0	0	0	0

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	75	75	75	75	75	75

Expenditure - Capital Equipment Purchases (438.74)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	78000	85000	12000	12000	12000

Expenditure -Capital Equipment Term Lease Contracts (438.75)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	35806	97460	97460	35806	35806

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	113806	182460	109460	47806	47806

Transfers In (392.01)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	33000	110000	0	110000	100000	100000	90000

Transfers Out (492.01)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0	0	0	0

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	33000	110000	0	110000	100000	100000	90000

Notes on 2020 Projected Actual

Actual to 12/31/19	Revenue	\$ 1,048
Actual to 12/31/19	Expenditures	\$ 23,871
Actual to 12/31/19	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	\$ -	\$ 25,000		\$ 275	\$ 541.44	196.89%	\$ 25,000	\$ 2,386	9.54%	\$ 48,468
2020	\$ -	\$ 25,000		\$ 500	\$ 246.71	49.34%	\$ 25,000	\$ -	0.00%	\$ 73,714
2021	\$ 25,000	\$ -		\$ -	\$ -		\$ 25,000	\$ -		\$ 73,714
2022	\$ 25,000	\$ -		\$ -	\$ -		\$ 25,000	\$ -		\$ 73,714
2023	\$ 25,000	\$ -		\$ -	\$ -		\$ 25,000	\$ -		\$ 73,714
2024	\$ 25,000	\$ -		\$ -	\$ -		\$ 25,000	\$ -		\$ 73,714

NOTES ON... Transfers

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

- ▶ None noted.

In 2021 the Township will begin transferring \$25,000.00 annually into this fund for much needed renovations to the Golf Course Club House.

NOTES ON... Receipts

- ▶ None noted.

NOTES ON... Expenditures

- ▶ None noted.

GOLF COURSE IMPROVEMENT FUND BUDGET

Golf Course Improvement Fund Worksheet

Receipt - Interest (341.01)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	30	253	100	300	500	275	280	285	300

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	30	253	100	300	500	275	280	285	300

Expenditure - Repairs & Maintenance (452.69)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	98116	64979	58372	25000	25000	25000	25000	25000	25000

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	98116	64979	58372	25000	25000	25000	25000	25000	25000

Transfers In (392.01)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	25000	25000	25000	25000

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	25000	25000	25000	25000

Notes on 2020 Projected Actual

Actual to 12/31/20	Revenue	\$ 247
Actual to 12/31/20	Expenditures	\$ -
Actual to 12/31/20	Transfers	\$ 25,000

GOLF COURSE OPERATING FUND BUDGET

INNISCRONE GOLF CLUB

The Township took over management of Inniscrone Golf Course in 2020.

This is a comprehensive Budget for 2021 through 2023.

Year	Budget	Actual	% of Budget
2019	\$ 94,266	\$ 119,262	126.52%
2020	\$ 939,741	\$ 590,139	62.80%
2021	\$ 971,355		
2022	\$ 971,355		
2023	\$ 971,355		

Restitution & Settlements (332.00)						
	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0
Actual	851	0	0			
Interest (341.01)						
	2018	2019	2020	2021	2022	2023
	22	65	85	80	80	80
Actual	102	122	52			
Gift Certificates (367.10)						
	2018	2019	2020	2021	2022	2023
	0	0	0	9000	9000	9000
Actual	0	0	935			
Greens Fees (367.11)						
	2018	2019	2020	2021	2022	2023
	0	0	752406	700000	700000	700000
Actual	0	0	439333			
Lessons (367.12)						
	2018	2019	2020	2021	2022	2023
	0	0	0	3000	3000	3000
Actual	0	0	1501			
Driving Range (367.13)						
	2018	2019	2020	2021	2022	2023
	0	0	0	20000	20000	20000
Actual	0	0	6192			

OPERATING BUDGET

Revenues

Innischrone Golf Club Worksheet

Alcohol Sales (367.14)						
	2018	2019	2020	2021	2022	2023
	0	0	60500	50000	50000	50000
Actual	0	0	40040			
Non-Alcoholic Beverages (367.15)						
	2018	2019	2020	2021	2022	2023
	0	0	0	12000	12000	12000
Actual	0	0	8288			
Food Sales (367.16)						
	2018	2019	2020	2021	2022	2023
	0	0	88000	45000	45000	45000
Actual	0	0	21019			
Pro-Shop Non-Taxable (367.17)						
	2018	2019	2020	2021	2022	2023
	0	0	12917	2500	2500	2500
Actual	0	0	2113			
Pro-Shop Taxable (367.18)						
	2018	2019	2020	2021	2022	2023
	0	0	25833	19500	19500	19500
Actual	0	0	14911			
Tips (367.19)						
	2018	2019	2020	2021	2022	2023
	0	0	0	10000	10000	10000
Actual	0	0	10273			
Sales Tax (367.20)						
	2018	2019	2020	2021	2022	2023
	0	0	0	5000	5000	5000
Actual	0	0	5103			
Golf Memberships (367.42)						
	2018	2019	2020	2021	2022	2023
	0	0	0	95000	95000	95000
Actual	0	0	25103			
Refund Current Year (389.01)						
	2018	2019	2020	2021	2022	2023
	0	0	0	275	275	275
Actual	113	140	275			
Transfer In (392.46)						
	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0
Actual	10000	25000	15000			

22 65 939741 971355 971355 971355

2020 YTD Total \$ 590,139

INNISCRONE GOLF CLUB

The Township took over management of the Golf Course in 2020 and the payroll and healthcare costs will be paid out of the General Fund. This money will be reimbursed by the Golf Course Operating Fund on a quarterly basis.

This is a comprehensive line item Budget for anticipated expenses from 2021 through 2023.

The 2021 Budget includes \$10,000 for a warning siren to be purchased and installed. The 2021 Budget also includes \$15,000 to slurry and seal the parking lot.

Year	Budget	Actual	% of Budget
2020	\$ 585,078	\$ 609,110	104.11%
2021	\$ 642,882		
2022	\$ 649,591		
2023	\$ 649,700		

Inniscrone Golf Club Worksheet

Director of IGC Wages (452.10)						
	2018	2019	2020	2021	2022	2023
	0	0	105000	109200	109200	109200
Actual	0	0	68654			
IGC Full-Time Employee Wages (452.12)						
	2018	2019	2020	2021	2022	2023
	0	0	122400	139884	139884	139884
Actual	0	0	81141			
IGC Part-Time/Seasonal Employee Wages (452.15)						
	2018	2019	2020	2021	2022	2023
	0	0	65000	45000	50000	50000
Actual	0	0	41870			
FICA Taxes (452.19)						
	2018	2019	2020	2021	2022	2023
	0	0	35766	54893	56540	58236
Actual	0	0	34265			
Tips (452.22)						
	2018	2019	2020	2021	2022	2023
	0	0	5100	12000	12000	12000
Actual	0	0	9935			
401(a) Pension Contributions @ .03% (452.40)						
	2018	2019	2020	2021	2022	2023
	0	0	6822	7500	7856	8229
Actual	0		4827			
457(b) Pension Contributions @ .03% (452.41)						
	2018	2019	2020	2021	2022	2023
	0	0	900	8500	8840	9194
Actual	0	0	7259			
Healthcare (452.11)						
	2018	2019	2020	2021	2022	2023
	0	0	74721	53746	55358	57019
Actual	0	2471	33719			
Dental (452.50)						
	2018	2019	2020	2021	2022	2023
	0	0	3024	2468	3024	3024
Actual	0	0	1398			
Disability & Life (452.50)						
	2018	2019	2020	2021	2022	2023
	0	0	3431	3558	3665	3775
Actual	0	199	2293			

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Actual Page 70	0	2670	285359			
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INNISCRONE GOLF CLUB (Continued)

Commissions (452.23)						
	2018	2019	2020	2021	2022	2023
	0	0	0	5000	5000	5000
Actual	0	0	4202			
IT & Computers (407.000)						
	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0
Actual	0	0	484			
Office Supplies (452.24)						
	2018	2019	2020	2021	2022	2023
	0	0	0	3500	3500	3500
Actual	0	231	3619			
Dinning Room Supplies (452.25)						
	2018	2019	2020	2021	2022	2023
	0	0	0	2000	2000	2000
Actual	0	0	91			
Facility Supplies (452.26)						
	2018	2019	2020	2021	2022	2023
	0	0	0	3500	3500	3500
Actual	0	0	3379			
Kitchen & Cleaning Supplies (452.27)						
	2018	2019	2020	2021	2022	2023
	0	0	0	2500	2500	2500
Actual	0		1484			
Chemicals (452.28)						
	2018	2019	2020	2021	2022	2023
	0	0	0	25000	25000	25000
Actual	0	0	22384			
Fertilizer & Grass Seed (452.29)						
	2018	2019	2020	2021	2022	2023
	0	0	0	5000	5000	5000
Actual	0	0	3250			
Merchant Services (452.30)						
	2018	2019	2020	2021	2022	2023
	0	0	0	15000	15000	15000
Actual	0	0	13491			
Professional Services (452.31)						
	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0
Actual	0	0	0			

OPERATING BUDGET

Expenditures

Inniscrone Golf Club Worksheet

	Communication (452.32)					
	2018	2019	2020	2021	2022	2023
	1750	2776	4254	9935	10134	10336
Actual	0	508	5796			
	Gasoline/Diesel Fuel (452.33)					
	2018	2019	2020	2021	2022	2023
	1750	2776	0	9800	9996	10196
Actual	605	601	6532			
	Advertising (452.34)					
	2018	2019	2020	2021	2022	2023
	0	0	0	5000	5000	5000
Actual	0	0	4200			
	Property Insurance (486.00)					
	2018	2019	2020	2021	2022	2023
	0	0	0	25000	25750	26523
Actual	0	0	22693			
	Utilities (452.36)					
	2018	2019	2020	2021	2022	2023
	1750	2776	8405	31760	32395	33043
Actual	0	0	21173			
	Building Maintenance & Repair (452.37)					
	2018	2019	2020	2021	2022	2023
	2590	1414	0	15000	15000	15000
Actual	0		15747			
	Course Maintenance & Repairs (452.371)					
	2018	2019	2020	2021	2022	2023
	19000	20000	38500	35000	35000	35000
Actual	4553	13891	27557			
	Rental Golf Carts (452.38)					
	2018	2019	2020	2021	2022	2023
	19000	8000	10480	10480	10480	10480
Actual	0	0	6668			
	Bank Fees (452.39)					
	2018	2019	2020	2021	2022	2023
	0	0	0	804	820	836
Actual	104	56	140			
	Irrigation Repairs (452.40)					
	2018	2019	2020	2021	2022	2023
	0	0	0	10000	10000	10000
Actual	0	0	10083			
Page 70	0	0	422164	436749	446367	450561
Page 71	45840	37742	61639	209279	211075	212914
Actual Page 71	0	0	172972			

INNISCRONE GOLF CLUB (Continued)

Business Tax (452.42)						
	2018	2019	2020	2021	2022	2023
	0	0	0	5175	5000	5000
Actual	0	0	2588			
Sanitation Trash (452.44)						
	2018	2019	2020	2021	2022	2023
	1750	2776	3888	4800	4848	0
Actual	0	249	2592			
Contract Services (452.45)						
	2018	2019	2020	2021	2022	2023
	0	0	0	600	0	0
Actual	6550	7860	291			
Dues & Subscriptions (452.46)						
	2018	2019	2020	2021	2022	2023
	0	0	0	6000	6000	6000
Actual	0	0	5949			
Security & Alarm System (452.47)						
	2018	2019	2020	2021	2022	2023
	0	0	0	10675	10782	10890
Actual	0	0	490			
Janitorial Services (452.48)						
	2018	2019	2020	2021	2022	2023
	0	0	0	0	0	0
Actual	0		5603			
Liquor License (452.49)						
	2018	2019	2020	2021	2022	2023
	820	1425	1425	1490	1490	1490
Actual	1490	1490	1490			
Board of Health (452.491)						
	2018	2019	2020	2021	2022	2023
	0	0	0	1000	0	0
Actual	0	0	924			
Pesticide License (452.50)						
	2018	2019	2020	2021	2022	2023
	0	0	0	50	50	50
Actual	35	50	0			
Cost of Goods Sold Food (452.510)						
	2018	2019	2020	2021	2022	2023
	0	0	40000	20000	20000	20000
Actual	0	0	13342			
Cost of Goods Sold: Non-Alcoholic Beverages (452.511)						
	2018	2019	2020	2021	2022	2023
	0	0	10000	3500	3500	3500
Actual	0	0	2117			

OPERATING BUDGET

Expenditures

Inniscrone Golf Club Worksheet

Cost of Goods Sold: Alcoholic Beverages (452.512)

	2018	2019	2020	2021	2022	2023
	0	0	30173	21500	21500	21500

Actual 0 0 15373

Cost of Goods Sold: Pro-Shop Merchandice (452.513)

	2018	2019	2020	2021	2022	2023
	0	0	0	20000	20000	20000

Actual 0 0 20799

Gift Certificates Redeemed (452.513)

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

Actual 0 0 0

Equipment Repairs (452.60)

	2018	2019	2020	2021	2022	2023
	0	0	0	15000	15000	15000

Actual 0 0 12249

Equipment (452.74)

	2018	2019	2020	2021	2022	2023
	0	0	0	5500	5500	5500

Actual 2968 1734 0

Debt Service (471.10)

	2018	2019	2020	2021	2022	2023
	41000	41000	41000	49633	49572	51498

Actual 38000 40000 41000

Debt Interest (472.10)

	2018	2019	2020	2021	2022	2023
	35689	36536	36428	35210	33982	32712

Actual 38668 37536 24300

Transfers Out (452.01)

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

Actual 0 417 0

Miscellaneous Expenses (489.00)

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

Actual 15531 0 1673

Page 70 0 0 422164 436749 446367 450561

Page 71 0 0 0 6000 6000 6000

Page 72 0 0 162914 200133 197224 193140

TOTAL 0 0 585078 642882 649591 649700

Actual Page 72 103242 89336 150779

IT EQUIPMENT FUND BUDGET

IT EQUIPMENT REPLACEMENT BUDGET

IT 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	
										\$ 50,030
2019	\$ 50,000	\$ 50,000	100.00%	\$ 75	\$ 949	1265.16%	\$ 33,183	\$ 19,457	58.64%	\$ 81,522
2020	\$ -	\$ -		\$ 800	\$ 608		\$ 10,000	\$ 17,381		\$ 64,749
2021	\$ 25,000			\$ 650			\$ 10,000			\$ 80,399
2022	\$ 25,000			\$ 650			\$ 29,460			\$ 76,589
2023	\$ 25,000			\$ 660			\$ 41,460			\$ 60,789
2024	\$ 25,000			\$ 660			\$ 37,300			\$ 49,149

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

In 2019 the Township leased a new copier and purchased a plotter for a five year term with annual payments of \$6,660.00. The Township also purchased an extended warranty for the plotter at the one time cost of \$995.00. The old copier was given to the PWD and an extended warranty plan was purchased for the old copier at the cost of \$735.37.

The 2021 Budget allows for the purchased of the following equipment purchases:

- Cloud storage \$1,000.00
- Computers (x4) \$4,000.00
- Printer (x1) \$ 300.00

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)						
2018	2019	2020	2021	2022	2023	2024
0	75	800	650	650	660	660

Receipt - Miscellaneous						
2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0

2018	2019	2020	2021	2022	2023	2024
0	75	800	650	650	660	660

Expenditure - Equipment Purchases (438.74)						
2018	2019	2020	2021	2022	2023	2024
18670	5013	5300	3100	9300	11300	23300

Expenditure - Equipment Lease (438.75)						
2018	2019	2020	2021	2022	2023	2024
0	6170	6660	6660	6660	6660	0

Expenditure - IT Support Services (407.000)						
2018	2019	2020	2021	2022	2023	2024
0	22000	12000	12000	13500	23500	14000

2018	2019	2020	2021	2022	2023	2024
18670	33183	23960	21760	29460	41460	37300

Transfers In (392.01)						
2018	2019	2020	2021	2022	2023	2024
50000	50000	0	25000	25000	25000	25000

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
50000	50000	0	25000	25000	25000	25000

Notes on 2020 Projected Actual

Actual to 12/31/20	Revenue	\$ 608
Actual to 12/31/20	Expenditures	\$ 17,381
Actual to 12/31/20	Transfers	\$ -

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	\$ 363,642	106.89%	\$ 383,000	\$ 370,960	96.86%	\$ 69,635
2020	\$ 10,000	\$ -		\$ 350,040	\$ 346,546	99.00%	\$ 400,000	\$ 290,041	72.51%	\$ 126,139
2021	\$ 10,000			\$ 318,165			\$ 360,000			\$ 94,305
2022	\$ 10,000			\$ 346,940			\$ 385,000			\$ 46,245
2023	\$ 10,000			\$ 346,940			\$ 417,500			\$ (34,315)
2024	\$ 10,000			\$ 346,940			\$ 447,750			\$ (145,125)

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.

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 57.18 miles). The Township may only spend Liquid Fuel Fund dollars on specific improvements and projects, as determined by the Pennsylvania Department of Transportation.

Scheduled road construction for 2021 is as follows:
Woodview Road - chip & seal;

- Hills of Sullivan Subdivision - ultra thin bonded wearing course;
- Valley Road - overlay (ccordinated with Hy-Tech project)
- Spencer Road - base repair, level & overlay
- Briarchase Drive - mill, level & overlay
- Auburn Road - mill, level & overlay

The total cost for these projects amounts to \$511,000. The 2021 budget assumes \$211,000 from the General Fund. The balance will be taken from the Liquid Fuel Fund (\$250,000.00) and SECCRA Road Improvement Fund *(\$50,000.00).

**Note: The annual SECCRA amount of \$25,000 was tolled*

NOTES ON... Transfers In

- ▶ None noted.

NOTES ON... Receipts

- ▶ None noted.

NOTES ON... Expenditures

- ▶ None noted.

LIQUID FUELS BUDGET

Liquid Fuels Fund Worksheet

Receipt - Interest @.0001% of Annual Allocation (341.01)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
300	25	25	105	150	400	300	300	300	300
Receipt - Annual Allocation (357.03)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
238401	276528	299722	310000	323403	333000	301225	330000	330000	330000
Receipt - Turnback Allocation (357.04)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
16640	16640	16640	16640	16640	16640	16640	16640	16640	16640
255341	293193	316387	326745	340193	350040	318165	346940	346940	346940
Expenditure - Snow & Ice Removal (432.24)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
60000	65000	65000	65000	75000	75000	75000	75000	75000	75000
Expenditure - Signs (433.24)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
10000	0	0	0	0	0	0	0	0	0
Expenditure - Contract Line Painting (433.45)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
185066	25000	35000	30000	40000	35000	35000	35000	40000	40000
Expenditure - Contract Paving (439.45)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
185066	190000	226944	234850	268000	290000	250000	275000	302500	332750
440132	280000	326944	329850	383000	400000	360000	385000	417500	447750
Transfers from General Fund (392.01)									
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	10000	10000	10000	0	10000	10000	10000	10000

Notes on 2020 Projected Actual

Actual to 12/31/20	Revenue	
Actual to 12/31/20	Expenditures	
Actual to 12/31/20	Transfers In	

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	\$ 699,066	138.50%	\$ 26,755	\$ 914,602	3418.43%	2,808,817
2020	\$ -	\$ -		\$ 551,250	\$ 490,064	88.90%	\$ -	\$ 2,248	2247.50%	3,296,633
2021	\$ -	\$ -		\$ 247,375			\$ -			3,544,008
2022	\$ -	\$ -								3,544,008
2023	\$ -	\$ -								3,544,008
2024	\$ -	\$ -								3,544,008

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

In 2019 the Township purchased the Hutchinson conservation easement.

In 2020 the Township purchased two parcels of land (Blosser & Kjellerup) to add to our open space.

All London Grove Township residents pay .25% EIT tax to the Open Space Fund. However, in 2021 the amount of EIT taxes was reduced to .125% which will reduce the 2021 income by half. The remaining .125% EIT tax revenue will go into the General Fund for budgeting purposes. This was decided by the Board so that there would be

NOTES ON... Receipts

- ▶ None noted.

NOTES ON... Expenditures

- ▶ None noted.

OPEN SPACE FUND BUDGET

Open Space Fund Worksheet

Receipt - Interest (341.01)

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	1300	6564	6596	36000	60000	13000	13000	14000	14000

Receipt - Earned Income Tax (310.21)

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	450000	531554	437500	468750	491250	234375	236719	239086	241477

Receipt - Prior Year Earned Income Tax (310.22)

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0	0	0	0

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	451300	538117	444096	504750	551250	247375	249719	253086	255477

Expenditure - EIT Tax Collection Commission (403.12)

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0	0	0	0

Expenditure - Land Acquisition/Easements (454.71)

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	26755	26755	0	0	0	0	0

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	26755	26755	0	0	0	0	0

Transfers Out (492.01)

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	20000	0	0	0	0	0	0	0

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	20000	0	0	0	0	0	0	0

Notes on 2020 Projected Actual

Actual to 12/31/20	Revenue	\$ 490,064
Actual to 12/31/20	Expenditures	\$ 2,248
Actual to 12/31/20	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	\$ -	\$ 25,000		\$ -	\$ 4,543	0.00%	\$ -	\$ 38,876	0.00%	\$ 219,137
2020	\$ (119,255)	\$ 15,000		\$ 5,200	\$ 624	0.00%	\$ -	\$ -		\$ 204,762
2021	\$ -			\$ 650			\$ -			\$ 205,412
2022	\$ -			\$ 650			\$ -			\$ 206,062
2023	\$ -			\$ 650			\$ -			\$ 206,712
2024	\$ -			\$ 650			\$ -			\$ 207,362

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.

In 2019 this fund was used for payment to Heathland Hospitality.

NOTES ON... Expenditures

- ▶ None noted.

The 2020 Budget allows for a transfer to the General Fund in the amount of \$119,255.00.

OVERFLOW FUND BUDGET

Overflow Fund Worksheet

Receipt - Interest (341.01)

2018	2019	2020	2021	2022	2023	2024
0	0	5200	650	650	650	650

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	5200	650	650	650	650

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 In/Out (392.46)

2018	2019	2020	2021	2022	2023	2024
0	0	-119255	0	0	0	0

2018	2019	2020	2021	2022	2023	2024
0	0	-119255	0	0	0	0

Actual to 12/31/20	Revenue	\$ 624
Actual to 12/31/20	Expenditures	\$ -
Actual to 12/31/20	Transfers	\$ 15,000

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	\$ 445		\$ -	\$ 57,166		\$ 36,217
2020	\$ -	\$ -	\$ -	\$ 40	\$ 10		\$ -	\$ -		\$ 36,227
2021	\$ -	\$ -		\$ 12			\$ -			\$ 36,239
2022				\$ 12						\$ 36,251
2023				\$ 12						\$ 36,263
2024				\$ 12						\$ 36,275

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

In 2019 the Public Works Department did reparations to the pond at Goddard Park. The cost for this work totalled \$17,015.72.

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	2022	2023	2024
0	0	12	12	10	11	40	12	12	12	12

Revenues - Miscellaneous (389.00)

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	12	12	10	11	40	12	12	12	12

Expenditure - Park Capital Equipment (454.74)

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0	0	0	0	0

Expenditure - Repairs & Maintenance

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0	0	0	0	0

Expenditure - Miscellaneous (489.00)

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0	0	0	0	0

Transfers Out (492.01)

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0	0	0	0	0

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0	0	0	0	0

Actual to 12/31/20	Revenue	\$ 10
Actual to 12/31/20	Expenditures	\$ -
Actual to 12/31/20	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	\$ 14		\$ -	\$ -		\$ 4,468
2020	\$ -	\$ -		\$ 12	\$ 6		\$ -	\$ -		\$ 4,474
2021	\$ -			\$ 10			\$ 4,484			\$ (0)
2022	\$ -			\$ 10			\$ -			\$ 10
2023	\$ -			\$ 10			\$ -			\$ 20
2024	\$ -			\$ -			\$ -			\$ 20

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)

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	3	3	3	4	12	10	10	10	10

Receipt - Miscellaneous (389.00)

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0	0	0	0

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	3	3	3	4	12	10	10	10	10

Expenditure - Repairs

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	4484	0	0	0

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	4484	0	0	0

Transfers In

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0	0	0	0

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	3	3	3	0	0	0	0	0	0

Actual 12/31/20	Revenue	\$	6
Actual 12/31/20	Expenditures	\$	-
Actual 12/31/20	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	\$ 25		\$ -	\$ -		1,174
2020	\$ 1,000	\$ -		\$ 25	\$ 12,769		\$ -	\$ -		13,943
2021	\$ 1,000			\$ 11,018			\$ -			25,961
2022	\$ 1,000			\$ 18			\$ -			26,979
2023	\$ 1,000			\$ 19			\$ -			27,998
2024	\$ 1,000			\$ 19			\$ -			29,017

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

In 2020 the Township received \$12,753.00 in Recreation Fees.

NOTES ON... Transfers

- ▶ None noted.

NOTES ON... Receipts

- ▶

NOTES ON... Expenditures

- ▶ None noted.

RECREATION FUND BUDGET

Recreation Fund Worksheet

Receipt - Interest (341.01)										
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
0	1	3	3	16	25	18	18	19	19	

Receipt - Miscellaneous (389.00)										
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
0	0	0	0	0	0	11000	0	0	0	

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	1	3	3	16	25	11018	18	19	19

Expenditure -										
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
0	0	0	0	0	0	0	0	0	0	

Expenditure -										
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
0	0	0	0	0	0	0	0	0	0	

Expenditure -										
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
0	0	0	0	0	0	0	0	0	0	

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	0	0	0	0	0	0	0	0	0

Transfers In (392.01)										
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
0	11000	1000	1000	1000	1000	1000	1000	1000	1000	

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	11000	1000	1000	1000	1000	1000	1000	1000	1000

Actual 12/31/20	Revenue	\$ 12,769
Actual 12/31/20	Expenditures	\$ -
Actual 12/31/20	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	
										\$111,459
2012	\$ -			\$ -	\$ 25,018		\$ -	\$ 95,118		\$41,358
2013	\$ -	\$ 25,000		\$ -	\$ 14		\$ -	\$ -		\$66,373
2014	\$ -	\$ 91,383		\$ -	\$ 26		\$ -	\$ 66,383		\$91,399
2015	\$ -	\$ 25,000		\$ -	\$ 96		\$ -	\$ -		\$116,495
2016	\$ 25,000	\$ 25,000	100.00%	\$ 75	\$ 103	137.72%	\$ 25,000	\$ 25,000	100.00%	\$116,598
2017	\$ 25,000	\$ 25,000	100.00%	\$ 95	\$ 158	167.13%	\$ 25,000	\$ 12	0.05%	\$141,744
2018	\$ 25,000	\$ 25,000	100.00%	\$ 60	\$ 869	1448.15%	\$ 25,000	\$ 6.00	0.02%	\$167,607
2019	\$ 25,000	\$ 25,000	100.00%	\$ 60	\$ 1,834	3056.47%	\$ 25,012	\$ 25,000	99.95%	\$169,441
2020	\$ 25,000	\$ 25,000	100.00%	\$ 1,700	\$ 19,380	1139.99%	\$ 25,020	\$ -	0.00%	\$213,820
2021	\$ 25,000			\$ 1,700			\$ 69,034			\$171,487
2022	\$ 25,000			\$ 1,725			\$ 25,020			\$173,192
2023	\$ 25,000			\$ 1,725			\$ 25,020			\$174,897
2024	\$ 25,000			\$ 1,750			\$ 25,020			\$176,627

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

Scheduled road construction for 2021 is as follows:

- Woodview Road - chip & seal;
- Hills of Sullivan Subdivision - ultra thin bonded wearing course;
- Valley Road - overlay (ccordinated with Hy-Tech project)
- Spencer Road - base repair, level & overlay
- Briarchase Drive - mill, level & overlay
- Auburn Road - mill, level & overlay

The total cost for these projects amounts to \$511,000. The 2021 budget assumes \$211,000 from the General Fund. The balance will be taken from the Liquid Fuel Fund (\$250,000.00) and SECCRA Road Improvement Fund *(\$50,000.00).

***Note: The annual SECCRA amount of \$25,000 was rolled over into the 2021 Budget.**

The Ashland Woods Funds in the amount of \$19,033.57 were transferred to the Road Improvement Fund in 2020 due to high bank fees. This amount is restricted for the sole use of overlaying Jack Reynolds Way.

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)										
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
0	75	95	97	300	1700	1700	1725	1725	1750	

Receipt - Fee in Lieu of Road Improvement (361.35)										
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
0	0	0	0	0	0	0	0	0	0	

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	75	95	97	300	1700	1700	1725	1725	1750

Expenditure - Contract Paving (439.45)										
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
0	25000	25000	25000	25000	25000	50000	25000	25000	25000	

Expenditure - Ashland Woods Fund (<i>restricted use</i>)										
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
0	0	0	0	12	20	19034	20	20	20	

Expenditure - Miscellaneous (489.00)										
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
0	0	0	0	0	0	0	0	0	0	

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	25000	25000	25000	25012	25020	69034	25020	25020	25020

Transfers In (392.01)										
2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
0	25000	25000	25000	25000	25000	25000	25000	25000	25000	

2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
0	25000	25000	25000	25000	25000	25000	25000	25000	25000

Actual to 12/31/20	Revenue	\$ 19,380
Actual to 12/31/20	Expenditures	\$ -
Actual to 12/31/20	Transfers	\$ 25,000

SUMMARY OF ALL FUNDS

	<i>As of</i> 12/31/2015 <i>Actual</i>	<i>As of</i> 12/31/2016 <i>Actual</i>	<i>As of</i> 12/31/2017 <i>Actual</i>	<i>As of</i> 12/31/2018 <i>Actual</i>	<i>As of</i> 12/31/2019 <i>Actual</i>	<i>As of</i> 12/31/2020 <i>Actual</i>	<i>As of</i> 12/31/2021 <i>Budgeted</i>	<i>As of</i> 12/31/2022 <i>Budgeted</i>
	2015	2016	2017	2018	2019	2020	2021	2022
OPERATING Budget								
Operating Fund	\$ 984,903	\$ 862,634	\$ 675,431	\$ 435,705	\$ 309,936	\$ 944,310	\$ 944,310	\$ 224,275
LIQUID FUELS Budget								
Liquid Fuels Fund	\$ 26,988	\$ 80,086	\$ 67,805	\$ 76,953	\$ 69,635	\$ 126,139	\$ 94,305	\$ 46,245
CAPITAL FUND Budgets								
Capital Improvement Fund	\$ 1,986,427	\$ 1,169,547	\$ 969,873	\$ 812,503	\$ 869,876	\$ 813,785	\$ 817,131	\$ 807,877
Chatham Light Fund	\$ 2,376	\$ 3,678	\$ 3,087	\$ 3,373	\$ 3,818	\$ 5,209	\$ 5,376	\$ 5,496
Equipment Replacement Fund	\$ 213,234	\$ 293,441	\$ 273,176	\$ 214,374	\$ 118,547	\$ 118,780	\$ 204,780	\$ 247,030
Golf Course Equipment Replacement Fund	\$ -	\$ -	\$ -	\$ 110,066	\$ 135,544	\$ 112,721	\$ 40,336	\$ 30,952
Golf Course Improvement Fund	\$ 98,108	\$ 64,751	\$ 25,312	\$ 25,312	\$ 48,468	\$ 73,714	\$ 73,714	\$ 73,714
Golf Course Operating Fund	\$ 47,461	\$ 23,762	\$ 51,652	\$ 57,876	\$ 72,928	\$ (18,971)	\$ 328,473	\$ 321,654.61
IT Fund	\$ -	\$ -	\$ -	\$ 50,030	\$ 81,522	\$ 64,749	\$ 80,399	\$ 76,589
Open Space Fund	\$ 1,378,606	\$ 1,951,198	\$ 2,340,282	\$ 3,024,353	\$ 2,808,817	\$ 3,296,633	\$ 3,544,008	\$ 3,544,008
Overflow Fund	\$ -	\$ -	\$ 175,043	\$ 228,470	\$ 219,137	\$ 204,762	\$ 205,412	\$ 206,062
Park Capital Fund	\$ 107,321	\$ 92,909	\$ 92,919	\$ 92,938	\$ 36,217	\$ 36,227	\$ 36,239	\$ 36,251
Penwyck Fund	\$ 4,437	\$ 4,441	\$ 4,444	\$ 4,454	\$ 4,468	\$ 4,474	\$ (0)	\$ 10
Recreation Fund	\$ 114	\$ 1,117	\$ 1,129	\$ 1,149	\$ 1,174	\$ 13,943	\$ 25,961	\$ 26,979
Road Improvement Fund	\$ 116,495	\$ 116,598	\$ 141,744	\$ 167,607	\$ 169,441	\$ 213,820	\$ 171,487	\$ 173,192
<i>Projected totals as of December 31</i>	\$ 4,966,470	\$ 4,664,162	\$ 4,821,897	\$ 5,305,161	\$ 4,949,525	\$ 6,010,296	\$ 6,571,930	\$ 5,820,334

APPENDIX A - PROFIT & LOSS STATEMENTS 2012 - 2019

Appendix B - SUPPORTING DOCUMENTATION

Appendix C - GENERAL LEDGER