

LONDON GROVE TOWNSHIP



2022 PRELIMINARY BUDGET & EXPLANATORY NOTES

TABLE OF CONTENTS

LONDON GROVE TOWNSHIP - GENERAL FUND	6
GENERAL FUND EXPLANATORY	20
REVENUE	20
EXPENSES	21
BRIDGE FUND EXPLANATORY	23
REVENUE	23
EXPENSES	23
CAPITAL IMPROVEMENT FUND	24
CAPITAL IMPROVEMENT FUND EXPLANATORY	25
REVENUE	25
EXPENSES	25
CHATHAM LIGHT FUND.....	26
CHATHAM LIGHT FUND EXPLANATORY	27
REVENUE	27
EXPENSES	27
EMERGENCY SERVICES.....	28
EMERGENCY SERVICES FUND EXPLANATORY	29
REVENUE	29
EXPENSES	29
EQUIPMENT REPLACEMENT FUND	30
EQUIPMENT REPLACEMENT FUND EXPLANATORY	31
REVENUE	31
EXPENSES	31
IGC EQUIPMENT FUND	32
INNISCRONE GOLF COURSE	33
EQUIPMENT REPLACEMENT FUND EXPLANATORY	33
REVENUE	33
EXPENSES	33
INNISCRONE GOLF COURSE IMPROVEMENT FUND.....	34
INNISCRONE GOLF COURSE	35
IMPROVEMENT FUND.....	35

REVENUE	35
EXPENSES	35
IGC OPERATING FUND	36
INNISCRONE GOLF COURSE	39
OPERATING FUND EXPLANATORY	39
REVENUE	39
EXPENSES	39
IT FUND	40
IT FUND EXPLANATORY	41
REVENUE	41
EXPENSES	41
LIQUID FUEL FUND	42
LIQUID FUEL FUND EXPLANATORY	43
REVENUE	43
EXPENSES	43
OPEN SPACE FUND	44
OPEN SPACE FUND EXPLANATORY	45
REVENUE	45
EXPENSES	45
OVERFLOW FUND	46
OVERFLOW FUND EXPLANATORY	47
REVENUE	47
EXPENSES	47
PARK CAPITAL FUND	48
PARK CAPITAL FUND EXPLANATORY	49
REVENUE	49
EXPENSES	49
PENWYCK FUND	50
PENWYCK FUND EXPLANATORY	51
REVENUE	51
EXPENSES	51
RECREATION FUND	52
RECREATION FUND EXPLANATORY	53

REVENUE	53
EXPENSES	53
ROAD IMPROVEMENT FUND	54
ROAD IMPROVEMENT FUND EXPLANATORY	55
REVENUE	55
EXPENSES	55
SEWER OPERATING FUND.....	56
SEWER FUND EXPLANATORY	58
REVENUE	58
EXPENSES	58
WATER OPERATING FUND	59
WATER FUND EXPLANATORY	61
REVENUE	61
EXPENSES	61

LONDON GROVE TOWNSHIP - GENERAL FUND

	2022	2021	2021	2020	2020	2019	2019
	Budget	Budget	YTD	Budget	Actual	Budget	Actual
Income							
301 - REAL ESTATE TAX							
301.10 - Current Year RE Tax	678,638.00	641,895.00	636,140.84	624,000.00	629,574.68	618,000.00	629,767.78
301.20 - Previous Year RE Tax	0.01	0.01	0.00	0.01	3,763.38	0.01	0.00
301.40 - Delinquent RE from Tax Claim	2,500.00	2,000.00	1,649.16	0.01	8,250.19	0.01	1,238.90
301.50 - Liens	2,000.00	2,000.00	14,426.68	12,500.00	2,191.71	12,000.00	17,059.02
301.60 - Interim Assessments	5,000.00	3,000.00	5,805.49	3,000.00	5,671.54	2,300.00	5,546.49
Total 301 - REAL ESTATE TAX	688,138.01	648,895.01	658,022.17	639,500.02	649,451.50	632,300.02	653,612.19
310 - LOCAL ENABLING ACT(511) TAX							
310.10 - Real Estate Transfer	275,000.00	220,000.00	313,963.83	186,850.00	317,783.51	185,000.00	203,901.32
310.21 - Earned Income Tax (EIT)							
310.211 - EIT-Additional 0.5%	0.01	0.01	20.58	0.01	35.24	0.01	36.55
310.21 - Earned Income Tax (EIT) - Other	1,766,365.41	1,542,143.00	1,359,602.74	1,473,750.00	1,405,160.04	1,406,250.00	1,371,507.87
Total 310.21 - Earned Income Tax (EIT)	1,766,365.42	1,542,143.01	1,359,623.32	1,473,750.01	1,405,195.28	1,406,250.01	1,371,544.42
310.22 - Prior Year EIT Tax Levy	0.01	0.01	0.00	0.01	0.00	0.01	0.00
Total 310 - LOCAL ENABLING ACT(511) TAX	2,041,365.43	1,762,143.02	1,673,587.15	1,660,600.02	1,722,978.79	1,591,250.02	1,575,445.74
321 - BUSINESS LICENSES & PERMITS							
321.35 - Electrical - 3rd Party License	350.00	350.00	250.00	350.00	250.00	350	250
321.40 - Mercantile Licenses MFF	100.00	0.01	207.00		150.00		
321.60 - Home Occupations	100.00	100.00	0.00	100.00	100.00	100.00	50.00
321.63 - Mobile Home License	1,240.00	1,240.00	1,240.00	1,240.00	1,240.00	1,240.00	1,240.00
321.64 - Solicitation Permit	500.00	500.00	516.00	250.00	0.00	1,000.00	500.00
321.71 - Special Events	0.01	0.01	0.00				
321.80 - Cable TV Franchise Fee	142,800.00	115,000.00	104,446.78	113,450.00	146,606.53	160,000.00	154,513.05
Total 321 - BUSINESS LICENSES & PERMITS	145,090.01	117,190.02	106,659.78	115,390.00	148,346.53	162,340.00	156,303.05
322 - NON-BUSINESS PERMITS							
322.30 - Driveway Opening	200.00	200.00	156.00	190.00	200.00	200.00	0.00

322.50 · Road Opening	535.00	535.00	0.00	480.00	500.00	300.00	762.00
322.84 · Grading Permit	2,000.00	2,000.00	2,948.00	1,750.00	2,000.00	2,000.00	1,710.00
322.85 · Stormwater Management App	200.00	200.00	0.00	0.00	200.00		350.00
Total 322 · NON-BUSINESS PERMITS	2,935.00	2,935.00	3,104.00	2,420.00	2,900.00	2,500.00	2,822.00
331 · FINES							
331.10 · District Magistrate - Local Ord	6,500.00	4,590.00	6,025.44	4,545.00	8,837.65	4,500.00	8,024.53
331.13 · Chester County Court Fines	1,273.00	1,248.00	562.47	1,224.00	2,192.54	1,200.00	1,539.23
Total 331 · FINES	7,773.00	5,838.00	6,587.91	5,769.00	11,030.19	5,700.00	9,563.76
332 · FORFEITS							
332.00 · Forfeit/Restitutions/Settlement	0.01	0.01	25.51	0.01	11,741.36	0.01	11,005.49
Total 332 · FORFEITS	0.01	0.01	25.51	0.01	11,741.36	0.01	11,005.49
341 · INTEREST EARNINGS							
341.01 · Interest Earned	400.00	1,000.00	378.68	9,090.00	1,080.60	9,000.00	12,859.72
Total 341 · INTEREST EARNINGS	400.00	1,000.00	378.68	9,090.00	1,080.60	9,000.00	12,859.72
350 · INTERGOVERNMENTAL							
350.14 · LGTMA Reimbursement		1,500.00	0.00	1,700.00	6,055.32	2,000.00	1,912.89
Total 350 · INTERGOVERNMENTAL		1,500.00	0.00	1,700.00	6,055.32	2,000.00	1,912.89
351 · FEDERAL GRANTS							
351.12 · FEMA Grants - Emergency Relief	0.01	0.01	0.00	0.01	0.00	0.01	0
352.01 · COVID Grant	462,062.00		462,062.24				
Total 351 · FEDERAL GRANTS	462,062.01	0.01	462,062.24	0.01	0.00	0.01	0.00
354 · STATE GRANTS							
354.09 · Community Development Grants	0.01	0.01	0.00	0.01	0.00	0.01	9,218.00
354.12 · PEMA Grants - Disaster Relief	0.01	0.01	0.00	0.01	0.00	0.01	0.00
354.15 · Recycling Grant Proceeds	15,000.00	15,000.00	9,861.94	15,000.00	0.00	11,000.00	14,611.00
354.16 · Open Space Grant	0.01	0.01	0.00	0.01	0.00	0.01	0.00
Total 354 · STATE GRANTS	15,000.03	15,000.03	9,861.94	15,000.03	0.00	11,000.03	23,829.00
355 · SHARED REVENUE & ENTITLEMENTS							
355.01 · Public Utility Revenue	2,092.00	2,092.00	0.00	2,092.00	2,187.06	2,092.00	2,076.72
355.04 · Alcoholic Bev. Lic. Fees	600.00	600.00	0.00	400.00	600.00	400.00	600.00
355.05 · State Pension Funding	55,000.00	42,614.00	71,959.23	45,883.00	54,162.16	46,844.00	56,325.48
355.07 · Foreign Fire Insurance	50,000.00	37,362.00	49,708.21	50,552.00	55,300.36	50,551.00	55,023.16

355.10 - Impact Fee (Recreation)	0.01	0.01	103.50	1,000.00	1,000.00	1,000.00	4,000.00
Total 355 - SHARED REVENUE & ENTITLEMENTS	107,692.01	82,668.01	121,770.94	99,927.00	113,249.58	100,887.00	118,025.36
357 - COUNTY GRANTS							
357.01 - Chester County Grants	30,000.00	0.01	0.00	0.01	0.00	0.01	0.00
357.02 - Miscellaneous Grants	0.01	0.01	0.00	0.01	0.00	0.01	0.00
Total 357 - COUNTY GRANTS	30,000.01	0.02	0.00	0.02	0.00	0.02	0.00
361 - CHARGES FOR SERVICES							
361.30 - SALDO Developer App Fees	5,000.00	3,500.00	4,115.86	3,500.00	3,170.00	3,500.00	9,749.20
361.33 - Zoning Permits	6,500.00	6,000.00	7,472.00	5,000.00	7,940.00	5,000.00	6,050.00
361.34 - Zoning Hearing Board	10,000.00	5,000.00	9,158.22	5,000.00	1,800.00	5,000.00	1,200.00
361.35 - Fee in Lieu of Road Improvement	0.01	0.01	0.00	0.01	0.00	0.01	0.00
361.36 - Conditional Use Hearing Fees	2,500.00	0.01	2,500.00	0.01	0.00	0.01	6,050.00
361.37 - Sign Permits	1,500.00	1,500.00	0.00	1,500.00	850.00	1,500.00	2,450.00
361.38 - Zoning Officer - Prelim Opinion	0.01	0.01	0.00	0.01	0.00	0.01	0.00
361.39 - Reinspection Fee	100.00	100.00	52.00	100.00	0.00	100.00	0.00
361.40 - Plan Review	4,000.00	4,000.00	3,740.50	2,500.00	5,700.00	3,000.00	4,613.50
361.50 - Sale of Publications	25.00	25.00	0.00	25.00	0.00	25.00	0.00
361.71 - Photocopies	100.00	0.01	432.05	0.01	1,235.45	0.01	3.00
361.76 - Miscellaneous Fees	0.01	500.00	0.00	0.01	130.00	0.01	0.00
361.77 - Misc. Fee - On-Lot Septic	500.00	500.00	258.00	500.00	250.00	500.00	750.00
361.78 - Misc. Fee - Park	330.00	0.01	336.00	500.00	575.00	500.00	75.00
361.79 - Zoning Officer - Certification	0.01	0.01	0.00	0.01	0.00	0.01	0.00
Total 361 - CHARGES FOR SERVICES	30,555.04	21,125.06	28,064.63	18,625.06	21,650.45	19,125.06	30,940.70
362 - PERMITS - PUBLIC SAFETY							
362.20 - Fire Protection Inspections	2,500.00	2,000.00	2,393.00	2,000.00	2,375.00	10,675.00	3,095.00
362.23 - False Alarms	2,000.00	100.00	1,545.00	100.00	1,500.00	0.01	550.00
362.24 - Fire Code Operational	400.00	400.00	0.00	400.00	390.00	3,400.00	100.00
362.26 - Pool Permit	10,000.00	7,500.00	10,410.00	2,000.00	19,649.50	2,000.00	5,555.00
362.40 - State Bldg UCC Permit Fees	1,200.00	1,200.00	1,187.50	1,125.00	1,119.00	800.00	1,201.50
362.41 - Building Permits	160,000.00	145,000.00	128,087.50	130,000.00	196,411.00	125,000.00	186,784.04
362.42 - Electrical Permit	5,000.00	4,000.00	9,267.75	5,000.00	5,871.06	5,000.00	7,143.00
362.43 - Plumbing Permit	2,500.00	1,500.00	5,406.00	1,000.00	2,385.00	500.00	2,980.50
362.44L - Sewer Lateral Inspections	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00	500.00

362.44W · Water Line Inspection	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00	500.00
362.45C · Use & Occupancy /Commercial	1,000.00	1,000.00	0.00	1,000.00	450.00	1,000.00	350.00
362.45R · Use & Occupancy/Residential	5,000.00	4,000.00	3,998.00	3,000.00	5,450.00	3,000.00	3,800.00
362.47 · Mechanical Permit	7,000.00	7,000.00	9,213.50	5,000.00	7,746.50	4,000.00	8,983.50
362.48 · Permit Revision Fees	0.01	0.01	0.00	0.01	180.00		
362.49 · Blasting Permit Fees	400.00	400.00	0.00	500.00	0.00	0.01	0.00
362.50 · Roofing Permit	3,000.00	3,000.00	994.50	3,500.00	2,640.00	2,000.00	8,000.00
Total 362 · PERMITS - PUBLIC SAFETY	202,000.01	179,100.01	172,502.75	156,625.01	246,167.06	159,375.02	229,542.54
364.60 · SECCRA Host Municipality	685,000.00	583,000.00	489,772.95	544,495.00	594,873.78	517,000.00	582,748.21
387 · DONATIONS FROM PRIVATE SOURCES							
387.10 · Community Day Donations	0.01	0.01	0.00	0.01	0.00		2,150.00
387 · DONATIONS FROM PRIVATE SOURCES - Other		0.00	0.00				
Total 387 · DONATIONS FROM PRIVATE SOURCES	0.01	0.01	0.00	0.01	0.00		2,150.00
389 · MISCELLANEOUS REVENUE							
389.00 · Miscellaneous Revenue	1,000.00	0.01	0.00	600.00	0.00	600.00	264.00
389.01 · Refund Current Year	5,000.00	1,000.00	16,244.02	100.00	17,335.78	100.00	30,710.97
389.02 · Room Rental Fees	300.00	300.00	0.00	300.00	0.00	300.00	375.00
389.03 · Garden Bed App - Goddard Park	1,100.00	1,100.00	683.00	1,100.00	380.00	1,100.00	530.00
389.04 · Visa Credits	3,000.00	1,900.00	3,970.72	1,900.00	1,725.27	1,900.00	8,777.61
389.05 · Household Hazardous Waste	1,475.00	1,475.00	674.81	1,475.00	1,249.08	1,475.00	832.22
389.06 · Co-Op Reimbursements	6,000.00						
395.00 · Refunds Prior Year	0.01	0.01	0.00	0.01	0.00	0.01	0.00
Total 389 · MISCELLANEOUS REVENUE	17,875.01	5,775.02	21,572.55	5,475.01	20,690.13	5,475.01	41,489.80
392 · INTERFUND TRANSFERS							
392.01 · Transfer from General Fund			-	0.00	45,000.00		
392.04 · Transfer from Chatham Light	0.01	0.01	-	0.01	0.00	0.01	0.00
392.05 · Transfer from Escrow Fund			-	0.01	0.00		
392.09 · Transfer from Golf Course Fund	500,424.00	642,882.00	384,813.95	463,052.64	479,674.54	0.01	1,603.65
392.30 · Transfer from Capital Reserve	0.01	0.01	-	0.01	0.00	245,457.00	0.00
392.31 · Transfer from Park Capital Fund	0.01	0.01	-	0.01	0.00	0.01	7,190.17
392.33 · Transfer from Road Improvement	0.01	0.01	-	0.01	0.00	0.00	0.00

392.35 - Transfer from Liquid Fuels Fund	0.01		-	0.01	0.00	0.00	0.00
392.36 - Transfer from Open Space Fund	0.01	0.01	-	0.01	0.00	20,000.00	0.00
392.37 - Transfer from Equipment Replace		0.01	-	94,327.00	0.00	36,328.00	0.00
392.42 - Transfer from Ashland Woods		0.01	-	0.01	0.00	0.00	0.00
392.45 - Transfer from Maint. Facility		0.01	-	0.00	0.00	0.01	81.32
392.46 - Transfer from Overflow Fund	0.01	0.01	-	119,255.00	0.00	0.00	0.00
392.47 - Transfer from Golf Course Improv		0.01	-	0.01	0.00	0.00	0.00
392.48 - Transfer from IT Fund	2,000.00	0.01	1,943.60	0.01	0.00	0.01	352.95
392.49 - Transfer from Sewer (2)	326,559.76	0.01	142,775.99				
392.50 - Transfer from Water Fund (2)	139,954.18	0.01	121,606.97				
Total 392 - INTERFUND TRANSFERS	968,938.01		651,140.51	676,634.74	479,674.54	301,785.05	9,228.09
		642,882.15					
Total Income	5,404,823.60		4,405,113.71	3,951,250.94	4,029,889.83	3,519,737.25	3,461,478.54
	5,404,823.60	4,069,051.38					
		4,069,051.38	4,405,113.71	3,951,250.94	4,029,889.83	3,519,737.25	3,461,478.54
Expense							
400 - SUPERVISORS							
400.05 - Supervisors Salary	12,500.00	12,500.00	9,375.00	12,500.00	12,500.00	12,500.00	12,500.00
400.33 - Transportation & Mileage	500.00	500.00	0.00	500.00	0.00	500.00	0.00
400.46 - Meetings/Confs/Dues	4,000.00	4,000.00	300.00	4,000.00	928.00	4,000.00	3,560.25
Total 400 - SUPERVISORS	17,000.00	17,000.00	9,675.00	17,000.00	13,428.00	17,000.00	16,060.25
401 - TOWNSHIP MANAGEMENT							
401.10 - Manager Salary	149,754.00	137,904.00	105,244.00	132,600.00	140,138.00	129,670.00	139,556.82
401.12 - Assistant Manager Salary	96,408.00						
401.33 - Transportation/Mileage	400.00	200.00	0.00	200.00	5.00	200.00	493.42
401.35 - Manager Bond	350.00	250.00	250.00	250.00	0.00	250.00	250.00
401.46 - Meetings/Confs/Dues	6,000.00	4,000.00	579.50	4,000.00	1,970.50	4,000.00	1,067.44
401.47 - 457 Contribution - Manager	15,121.00	13,790.00	10,679.20	13,260.00	13,758.80	13,031.00	13,455.72
Total 401 - TOWNSHIP MANAGEMENT	268,033.00	156,144.00	116,752.70	150,310.00	155,872.30	147,151.00	154,823.40
402 - FINANCIAL ADMINISTRATION							
402.10 - Finance/HR Director Sal.	57,845.00	88,150.00	69,280.00	84,760.00	89,614.00	83,287.00	88,189.20

402.11 - Auditor Salary	250.00	250.00	0.00			250.00	0.00
402.14 - Professional Services (CPA)	10,000.00						
402.31 - Auditing Firm	10,000.00	10,000.00	8,850.00	10,000.00	9,350.00	10,000.00	8,950.00
402.33 - Transportation/Mileage	400.00	400.00	240.09	400.00	222.74	400.00	307.79
402.35 - Finance Director Bond	4,000.00	3,619.00	3,981.00	3,619.00	3,619.00	3,619.00	3,619.00
402.46 - Mtgs/Confs/Dues/Subscr	1,500.00	1,500.00	589.44	1,500.00	461.00	1,500.00	236.00
Total 402 - FINANCIAL ADMINISTRATION	83,995.00	103,919.00	82,940.53	100,279.00	103,266.74	99,056.00	101,301.99
403 - TAX COLLECTION							
403.12 - Commission-Real Estate	9,995.00	9,895.00	8,591.00	9,797.00	8,486.50	9,700.00	8,475.50
403.20 - Materials & Supplies	5,000.00	5,000.00	1,795.91	3,636.00	3,264.14	3,600.00	4,930.97
403.35 - Tax Collector Bond	350.00	350.00	0.00	350.00	668.00	350.00	334.00
Total 403 - TAX COLLECTION	15,345.00	15,245.00	10,386.91	13,783.00	12,418.64	13,650.00	13,740.47
404 - LEGAL SERVICES							
404.10 - Township Solicitor Fee	30,000.00	25,000.00	12,567.90	25,000.00	30,236.35	30,000.00	35,348.65
404.20 - Special Counsel	20,000.00	20,000.04	1,516.66	20,000.00	8,404.32	25,000.00	4,480.00
Total 404 - LEGAL SERVICES	50,000.00	45,000.04	14,084.56	45,000.00	38,640.67	55,000.00	39,828.65
405 - SECRETARY/RECEPTIONIST							
405.10 - Sec/Clerk/Admin Wages	61,048.00	54,080.00	44,000.00	52,000.00	54,940.75	48,199.00	51,018.88
405.15 - Receptionist Wages	0.01	0.01	0.00	29,120.00	13,163.89	37,809.00	30,947.63
405.33 - Transportation & Mileage	250.00	100.00	0.00	250.00	72.89	250.00	1.00
405.46 - Mtgs/Confs/Dues/Subscr	3,815.00	3,000.00	210.00	2,815.00	526.40	3,815.00	186.00
Total 405 - SECRETARY/RECEPTIONIST	65,113.01	57,180.01	44,210.00	84,185.00	68,703.93	90,073.00	82,153.51
406 - GENERAL ADMINISTRATION							
406.23 - Postage	4,500.00	3,500.00	1,732.61	4,000.00	3,008.79	4,375.00	3,253.73
406.31 - Professional Services	7,500.00	7,500.00	2,462.00	10,000.00	6,533.80	30,000.00	11,196.57
406.32 - Communication	5,167.00	7,200.00	3,977.79	5,000.00	6,136.00	11,162.00	5,158.14
406.34 - Advertising Legal	6,500.00	4,000.00	6,162.81	4,000.00	4,767.94	7,000.00	1,989.08
406.342 - Printing	4,382.65	3,000.00	0.00	4,164.00	0.00	4,164.00	0.00
406.37 - Maintenance/Replace	7,500.00	2,500.00	29.98	5,000.00	0.00	5,000.00	1,223.43
406.39 - Bank Fees	3,750.00	2,727.00	2,860.82	2,700.00	1,510.79	1,632.00	2,347.74
406.42 - Materials & Supplies	24,200.50	20,000.00	10,999.05	20,000.00	5,924.52	23,445.00	19,086.10
406.45 - Chester County Security	0.00	550.00	402.70	385.00	563.28	650.00	360.40
Total 406 - GENERAL ADMINISTRATION	63,500.15	50,977.00	28,627.76	55,249.00	28,445.12	87,428.00	44,615.19

407 - COMPUTERS								
407.00 - Computer Support	2,000.00	0.01	2,443.60	0.01	5,556.07	14,000.00	22,004.87	
Total 407 - COMPUTERS	2,000.00	0.01	2,443.60	0.01	5,556.07	14,000.00	22,004.87	
408 - ENGINEERING								
408.31 - Engineering Twp.Work	35,000.00	35,000.00	1,373.80	35,000.00	8,390.65	40,000.00	22,997.68	
408.32 - Goddard Park Engineering	1,000.00	1,000.00	675.00	1,000.00	150.00	1,000.00	900.00	
						0.01	154.65	
408.34 - Stormwater/ MS4 Engineering	10,000.00	20,000.00	5,903.80	23,600.00	6,106.75	23,600.00	20,525.95	
Total 408 - ENGINEERING	46,000.00	56,000.00	7,952.60	59,600.00	14,647.40	64,600.01	44,578.28	
409 - GENERAL GOV'T BUILDINGS								
409.35 - Twp Bldg. Repair/Maint.	6,000.00	4,500.00	3,756.47	10,000.00	13,589.74	38,000.00	38,365.46	
409.36 - Township Utilities	21,000.00	22,300.00	13,640.17	22,000.00	16,304.22	21,000.00	18,677.79	
409.361 - Public Works Dept Utilities	5,000.00	8,916.00	2,935.62	7,000.00	5,549.30	25,724.00	5,350.92	
409.37 - Public Works Dept Repair/Maint.	1,500.00	1,000.00	1,670.10	2,000.00	2,734.86	1,800.00	2,337.90	
409.44 - Twp & PWD -Trash	3,500.00	2,900.00	2,605.74	2,500.00	2,534.73	2,000.00	2,605.20	
409.45 - Janitorial Services	2,000.00	15,000.00	8,500.00	15,000.00	12,065.20	16,000.00	14,310.00	
409.50 - Fire Extinguishers	2,100.00							
409.51 - Fire Alarm	500.00							
409.52 - Fire Suppression	175.00							
409.72 - Capital Repairs	5,000.00	4,000.00	0.00	0.01	0.00	2,500.00	0.00	
409.75 - Capital Equipment Purchase		0.01	0.00	0.01	0.00	2,000.00	0.00	
Total 409 - GENERAL GOV'T BUILDINGS	46,775.00	58,616.01	33,108.10	58,500.02	52,778.05	109,024.00	81,647.27	
410 - FIRE MARSHAL								
410.10 - Fire Marshal Salary	62,400.00	76,469.00	66,752.00	73,528.00	77,702.00	69,691.00	75,481.59	
410.32 - Communication	1,550.00	1,550.00	924.98	1,550.00	1,129.12	9,545.00	1,008.86	
410.33 - Fuel	1,000.00	1,000.00	681.58	1,000.00	564.07	2,000.00	738.30	
410.37 - Vehicle Service/Parts	500.00	2,000.00	111.55	2,500.00	0.00	2,000.00	0.00	
410.42 - Materials & Supplies	1,500.00	7,300.00	274.12	7,300.00	37.80	9,450.00	3,257.73	
410.46 - Meetings/Conf/Dues	2,000.00	4,000.00	830.50	3,300.00	1,999.13	4,000.00	2,051.45	
410.47 - TRAISR Computer Software	3,000.00	3,700.00	1,355.00	3,700.00	1,902.50	2,100.00	2,735.00	
410.48 - Summer Intern - Fire Marshal	6,000.00	6,000.00	2,211.46	6,000.00	0.00	6,000.00	7,253.41	
Total 410 - FIRE MARSHAL	77,950.00	102,019.00	73,141.19	98,878.00	83,334.62	104,786.00	92,526.34	
411 - FIRE PROTECTION								

411.35 - Fireman's Workers Comp	15,000.00	19,114.00	5,694.00	18,232.00	11,882.00	17,364.00	11,502.00
411.51 - West Grove Emergncy Services	371,177.00	139,358.00	289,702.00	137,090.00	137,479.68	128,689.00	128,688.52
411.52 - Avondale Fire Company		91,970.00	0.00	91,970.00	94,788.00	79,974.00	79,974.00
411.53 - West Grove Fire Relief	55,300.00	30,000.00	0.00	30,331.00	33,180.22	30,331.00	33,013.90
411.54 - Avondale Fire Relief		20,000.00	0.00	20,221.00	22,120.14	20,221.00	22,009.26
Total 411 - FIRE PROTECTION	441,477.00	300,442.00	295,396.00	297,844.00	299,450.04	276,579.00	275,187.68
412 - AMBULANCE & RESCUE							
412.10 - West Grove Ambulance		63,508.00	31,754.00	65,145.00	65,145.04	49,860.00	49,860.00
412.20 - Avondale Ambulance		64,300.00	0.00	64,300.00	89,110.00	55,913.00	55,913.00
412.30 - So. Chest.Cty Emerg. Med.	43,680.00	47,460.00	47,460.00	51,339.00	51,339.00	50,806.00	50,806.00
Total 412 - AMBULANCE & RESCUE	43,680.00	175,268.00	79,214.00	180,784.00	205,594.04	156,579.00	156,579.00
413 - CODE ENFORCEMENT							
413.10 - Wages	108,680.00	144,935.04	99,440.59	139,360.00	146,284.00	137,819.00	144,511.65
413.22 - Supplies	1,000.00	1,100.00	526.29	600.00	883.96	1,100.00	392.49
413.32 - Communication (Portable)	2,000.00	2,500.00	1,022.92	5,000.00	1,129.12	4,580.00	1,429.90
413.33 - Fuel	1,200.00	1,000.00	547.74	1,000.00	428.50	800.00	612.77
413.37 - Vehicle Service/Parts	500.00	500.00	75.00	500.00	676.24	500.00	457.67
413.44 - Uniforms	200.00	300.00	0.00	300.00	0.00	200.00	0.00
413.46 - Meets/Confs/Dues/Training	2,500.00	2,500.00	249.87	2,500.00	1,470.00	2,500.00	700.00
413.53 - UCC Fees	1,200.00	1,200.00	895.50	1,125.00	1,035.00	800.00	1,395.00
413.54 - TRAISR Computer Software	6,000.00	10,000.00	8,512.50	12,760.00	9,150.00	10,800.00	11,846.35
Total 413 - CODE ENFORCEMENT	123,280.00	164,035.04	111,270.41	163,145.00	161,056.82	159,099.00	161,345.83
414 - PLANNING & ZONING							
414.16 - Zoning Hearing Board	1,000.00	1,050.00	0.00	1,050.00	150.00	1,050.00	150.00
414.31 - Professional Services	6,000.00	10,000.00	2,575.00	20,000.00	3,526.00	20,000.00	21,588.95
414.34 - Advertising Zoning/Cond.	1,500.00	1,000.00	1,457.74	1,000.00	80.00	1,000.00	669.94
414.40 - Court Reporter ZHB/CU	1,200.00	1,600.00	1,757.50	1,600.00	160.00	1,600.00	4,740.00
414.42 - Meets/Confs/Dues/Training	500.00	500.00	20.00	500.00	0.00	500.00	0.00
414.45 - Ordinance Amendments	10,000.00	10,000.00	0.00	0.01	0.00	1,000.00	0.00
414.49 - Zoning Board Legal Costs	12,000.00	7,500.00	15,646.75	10,000.00	1,059.50	15,000.00	5,245.50
Total 414 - PLANNING & ZONING	32,200.00	31,650.00	21,456.99	34,150.01	4,975.50	40,150.00	32,394.39
415 - EMERGENCY MANAGEMENT							
415.10 - Emergency Management		0.01	0.00	0.01	0.00	500.00	0.00

415.11 · Emergency Management Expenses	1,000.00	1,000.00	150.00	12,000.00	814.45	500.00	551.25
Total 415 · EMERGENCY MANAGEMENT	1,000.00	1,000.01	150.00	12,000.01	814.45	1,000.00	551.25
422 · HEALTH & HUMAN SERVICES							
422.00 · Animal Control	6,000.00	5,000.00	2,562.98	2,800.00	7,350.58	2,200.00	1,232.40
Total 422 · HEALTH & HUMAN SERVICES	6,000.00	5,000.00	2,562.98	2,800.00	7,350.58	2,200.00	1,232.40
426 · SANITATION							
426.10 · Recycling	2,100.00	2,100.00	997.50	2,100.00	1,303.25	2,100.00	1,197.00
427.00 · County Hazard. Materials	1,900.00	1,200.00	989.74	1,200.00	1,349.61	1,200.00	2,737.61
Total 426 · SANITATION	4,000.00	3,300.00	1,987.24	3,300.00	2,652.86	3,300.00	3,934.61
429 · SEWER & WATER							
429.01 · Manager Wages	23,508.00	0.01	3,104.00				
429.07 · IT Computer Software	0.01	0.01	0.00				
429.10 · Finance Salary	10,504.00		2,176.00				
429.11 · Healthcare	90,000.00	0.01	74,823.00		7,463.40		
429.12 · Admin Assistant Wages	58,344.00	0.01	43,600.06				
429.13 · Treasurer/Bookkeeper	20,800.00	0.01	31,408.84				
429.14 · Municipal PW Director	10,504.00		3,104.00				
429.15 · Public Works Salary	23,100.00	0.01	0.00				
429.16 · PED Reimbursed Wages				0.01	0	0.01	0.00
429.19 · FICA Employer Paid	12,000.00	0.01	12,662.14				
429.20 · UEC Group Trust	2,500.00	0.01	820.00				
429.30 · Insurance - Vehicle		0.01	0.00				
429.31 · Disability & Life Ins	3,100.00	0.01	1,976.18		217.94		
429.32 · Dental	4,700.00	0.01	3,347.74				
429.40 · 457 EE Pre-Tax	36,000.00	0.01	27,200.00				
429.41 · Pension EE Post Tax	9,400.00	0.01	4,956.22				
429.42 · Materials & Supplies	28,386.94	0.01	18,571.34				
429.99 · Sewer & Water Wage T/F	95,232.00	0.01	87,110.74				
Total 429 · SEWER & WATER	428,078.95	0.15	314,860.26	0.01	7,681.34	0.00	0.00
430 · PUBLIC WORKS							
430.12 · Wages	380,000.00	420,000.00	289,048.33	389,064.00	317,506.46	335,000.00	363,817.66
430.21 · Materials & Supplies	12,000.00	12,000.00	10,413.85	12,000.00	10,328.75	10,000.00	10,530.41
430.24 · General Expense	10,000.00	10,000.00	6,921.50	10,000.00	10,295.04	8,000.00	13,558.87

430.25 - Maintenance	5,000.00	5,000.00	1,891.89	5,000.00	4,617.88	4,000.00	3,552.08
430.26 - Small Tools-Shop	8,000.00	8,000.00	3,966.30	8,000.00	4,144.44	10,000.00	8,138.02
430.28 - Uniforms	5,000.00	5,000.00	1,665.10	5,000.00	4,539.23	4,000.00	2,137.98
430.31 - PA One Call	400.00	500.00	306.43	450.00	485.13	400.00	340.11
430.32 - Communication	10,500.00	6,000.00	4,514.29	6,500.00	5,550.52	4,500.00	5,754.09
430.33 - Gasoline/Diesel Fuel	22,000.00	23,000.00	17,093.10	23,000.00	13,784.27	22,000.00	19,277.63
430.34 - Co-Op Expenses	6,000.00						
430.46 - Seminars, CLD & Training	2,000.00	2,000.00	622.33	2,000.00	1,104.00	3,000.00	849.95
430.47 - CDL Program & Testing	800.00	800.00	790.00	800.00	859.50	600.00	1,914.00
430.50 - Fire Extinguishers		1,200.00	0.00	1,200.00	600.50	1,200.00	1,456.70
Total 430 - PUBLIC WORKS	461,700.00	493,500.00	337,233.12	463,014.00	373,815.72	402,700.00	431,327.50
432 - SNOW REMOVAL							
432.12 - Wages-Snow		0.00	0.00	35,000.00	4,748.35	40,000.00	14,291.83
432.24 - Salt Materials	15,000.00	15,000.00	19,625.59	15,000.00	14,501.76	15,000.00	0.00
432.38 - Equipment Rental		0.01	0.00			0.01	0.00
432.45 - Snow Removal-Contract	200.00	550.00	0.00	600.00	447.84	700.00	516.51
Total 432 - SNOW REMOVAL	15,200.00	15,550.01	19,625.59	50,600.00	19,697.95	55,700.01	14,808.34
433 - TRAFFIC CONTROL DEVICES - SIGNS							
433.24 - Signs-Materials	12,000.00	12,000.00	8,719.85	12,000.00	11,343.44	16,000.00	10,090.31
433.36 - TrafficLight-Electric/Maint	4,000.00	8,500.00	7,589.16	2,500.00	2,992.59	3,000.00	1,467.46
435.00 - Sidewalks & Crosswalks	0.01	0.01	0.00	0.01	0.00	0.01	0.00
Total 433 - TRAFFIC CONTROL DEVICES - SIGNS	16,000.01	20,500.01	16,309.01	14,500.01	14,336.03	19,000.01	11,557.77
434 - STREET LIGHTS							
434.36 - Elect/Maint	3,000.00	3,000.00	2,173.53	3,000.00	2,731.59	2,500.00	3,412.58
Total 434 - STREET LIGHTS	3,000.00	3,000.00	2,173.53	3,000.00	2,731.59	2,500.00	3,412.58
437 - MACHINERY REPAIR							
437.26 - Small Equipment Parts	7,000.00	6,000.00	6,278.73	6,000.00	6,971.98	6,000.00	5,807.32
437.28 - Vehicle Parts	28,000.00	27,000.00	27,373.71	27,000.00	40,593.80	22,000.00	26,247.49
437.29 - Equipment Parts	21,000.00	20,000.00	22,951.12	20,000.00	21,477.11	18,000.00	21,722.42
Total 437 - MACHINERY REPAIR	56,000.00	53,000.00	56,603.56	53,000.00	69,042.89	46,000.00	53,777.23
438 - ROAD MAINTENANCE							
438.28 - Road Maint Materials	140,000.00	160,000.00	111,270.58	162,628.00	112,689.49	200,000.00	196,341.15
438.281 - Bridge Materials	5,000.00	5,000.00	4,188.76	2,500.00	4,550.00		

438.31 · Bridge Inspections	10,000.00	10,000.00	0.00	10,000.00	120.00		
438.35 · Contract & Extra Hire	0.01	0.01	0.00	0.01	0.00		
438.38 · Equipment Rental	1,500.00	2,500.00	2,697.78	0.01	662.00	4,000.00	1,860.00
438.381 · Bridge Equipment Rental	1,500.00	2,500.00	1,993.85	0.01	0.00		
438.61 · Bridge Contracting	0.01	0.01	0.00	0.01	0.00	30,000.00	48,537.00
438.66 · Bridge Engineering	50,000.00	50,000.00	5,197.50	50,000.00	0.00		249.28
438.67 · Bridge Repair	250,000.00	100,000.00	24,416.42				
438.74 · Equipment Purchase	56,000.00	0.01	0.00	0.01	0.00		
Total 438 · ROAD MAINTENANCE	514,000.02	330,000.03	149,764.89	225,128.05	118,021.49	234,000.00	246,987.43
439 · ROAD RECONSTRUCTION							
439.22 · Wages-Rebuilding		0.01	0.00	0.01	0.00		
439.38 · Equipment Rental	0.01	0.01	0.00	0.01	0.00		
439.45 · Contract Paving	160,000.00	211,000.00	0.00	214,370.00	192,513.74	76,782.00	79,783.31
Total 439 · ROAD RECONSTRUCTION	160,000.01	211,000.02	0.00	214,370.02	192,513.74	76,782.00	79,783.31
452 · GOLF COURSE							
452.10 · Manager Salary	113,568.00	109,200.00	81,076.00	105,000.00	109,019.16		
452.11 · GC Employee Health	52,356.64	53,746.00	42,164.80	44,649.36	50,531.50		2,470.78
452.12 · Full-Time Staff Wages	145,479.36	139,884.00	98,685.30	122,400.00	128,881.44		
452.15 · Part-Time & Seasonal Wages	94,500.00	45,000.00	110,390.45	132,000.00	72,908.13		
452.16 · PWD Wages for IGC				0.01	14,803.70		
452.19 · FICA Employer Paid	34,000.00	54,893.00	26,620.54	35,766.00	54,279.53		
452.20 · UEC Group Trust	2,000.00	0.01	1,680.30	5,100.00	0.00		
452.22 · Tips Charged	14,000.00	12,000.00	16,009.54	0.01	15,758.02		
452.23 · Commissions	6,000.00	5,000.00	6,396.09	0.01	6,901.70		
452.31 · GC Employee Disability & Life	3,720.00	3,558.00	2,547.99	3,431.28	3,405.03		198.92
452.32 · GC Employee Dental	2,500.00	2,468.00	2,205.96	3,024.00	1,597.28		
452.36 · IGC Utilities		0.01	0.00		604.07		
452.40 · IGC 401(a) Twp Contributions	8,000.00	7,500.00	6,143.72	0.01	7,791.05		
452.41 · IGC 457(b)Employee Contribution	19,300.00	8,500.00	14,462.43		11,690.01		
452.42 · Materials & Supplies	5,000.00	0.01	5,754.42	0.01	2,206.22		
452.50 · Payroll Fees				900.00	0.00		
Total 452 · GOLF COURSE	500,424.00	652,749.05	414,137.54	452,270.69	480,376.84		2,669.70
454 · CULTURE & RECREATION							

454.12 · Park Wages		0.00	0.00	25,000.00	26,741.12	25,000.00	40,676.19
454.24 · Park & Recreation	15,000.00	5,500.00	40.00	5,500.00	1,619.50	7,950.00	185.94
454.31 · Environmental	12,000.00	12,000.00	0.00	12,000.00	1,000.00	12,000.00	0.00
454.37 · Park Maintenance	25,000.00	25,000.00	8,847.90	23,000.00	27,299.90	20,500.00	50,587.57
454.45 · Trail Maintenance	3,500.00	3,500.00	10,233.00	5,000.00	3,645.00	5,000.00	2,745.00
454.71 · Land/Easement Acquisition		0.01	0.00	0.01	0.00		
454.72 · Tree City	5,000.00	3,000.00	0.00	100.00	15.00	100.00	0.00
454.74 · Parks Capital Equipment	5,000.00	0.01	0.00	0.01	0.00		3,475.90
456.52 · Library Contribution	47,500.00	46,442.00	46,442.00	46,065.00	46,065.00	43,325.00	43,325.00
459.10 · Historical Commission	100.00	100.00	0.00	100.00	0.00	2,100.00	0.00
459.20 · Community Day	5,000.00	5,000.00	0.00	5,000.00	0.00	15,000.00	1,980.22
461.10 · Open Space Committee	13,185.00	11,955.00	8,458.14	13,000.00	10,831.50	10,500.00	11,458.00
Total 454 · CULTURE & RECREATION	131,285.00	112,497.02	74,021.04	134,765.02	117,217.02	141,475.00	154,433.82
465 · COMMUNITY DEVELOPMENT							
465.01 · Covid Expenses	439,633.36		4,000.00				
465.54 · TMACC	5,000.00						
Total 465 · COMMUNITY DEVELOPMENT	444,633.36		4,000.00				
471 · DEBT ACTIVITY							
471.10 · Debt Service	132,000.00	128,000.00	1,000.00	124,000.00	124,000.00	120,000.00	120,000.00
472.10 · Debt Interest	114,745.00	118,903.00	84,264.25	122,905.00	117,619.32	125,457.00	123,940.32
Total 471 · DEBT ACTIVITY	246,745.00	246,903.00	85,264.25	246,905.00	241,619.32	245,457.00	243,940.32
481 · EMPLOYER PAID BENEFITS							
481.10 · Employer Social Security	58,000.00	58,926.00	42,774.62	60,000.00	33,302.47	58,000.00	60,534.29
481.20 · Employer Medicare	14,000.00	10,000.00	10,003.80	14,175.00	7,777.29	13,500.00	14,326.64
481.30 · Unemployment UEC Trust	15,000.00	15,000.00	3,690.81	18,000.00	7,907.29	12,000.00	18,104.73
481.40 · 401(a) Contributions	20,000.00	8,736.00	10,833.87	0.01	8,736.21		
481.50 · Payroll Expenses	6,400.00	6,500.00	4,870.11	5,400.00	6,290.58	3,000.00	5,618.57
483.30 · MMO Non-Uniform Pension	54,434.00	65,055.00	65,056.00	72,694.00	70,988.00	71,957.00	70,557.00
483.40 · Performance Bonus	20,000.00	14,890.00	0.00	14,890.00	23,300.00	15,550.00	22,250.00
483.50 · Employee Incentives	10,000.00	20,000.00	300.00	20,000.00	200.00	20,000.00	1,900.00
Total 481 · EMPLOYER PAID BENEFITS	197,834.00	199,107.00	137,529.21	205,159.01	158,501.84	194,007.00	193,291.23
486 · INSURANCE							
484.10 · Workers Compensation Policy	35,000.00	39,000.00	25,963.00	41,029.00	32,893.00	40,000.00	37,990.00

486.10 - General Liability Policy	12,000.00	10,000.00	9,583.00	4,236.00	8,706.00	5,500.00	3,921.50
486.20 - Property & Casualty Policy	11,500.00	10,000.00	10,455.00	6,295.00	8,866.00	10,000.00	5,828.50
486.30 - Automobile Policy	31,000.00	30,500.00	28,563.00	30,433.00	26,547.00	30,000.00	28,179.00
486.35 - Golf Course Policy		0.01	0.00	10,800.00	0.00	10,000.00	9,148.00
486.40 - Public Officials Policy	7,000.00	6,969.00	6,098.00	6,453.00	5,812.00	6,200.00	5,975.00
486.70 - Umbrella Policy	15,000.00	14,000.00	13,939.00	10,599.00	12,499.00	12,500.00	9,813.50
486.80 - Inland Marine	18,500.00	10,500.00	17,068.00	12,242.00	8,025.00	6,000.00	11,335.50
486.85 - Crime	60.00	50.00	52.00	54.00	50.00	85.00	50.00
486.90 - CyCurity	2,000.00	2,086.00	1,742.00	1,931.00	1,936.00	2,000.00	1,788.00
486.95 - Pesticide Herbicide	315.00	300.00	305.00	311.00	288.00	350.00	288.00
Total 486 - INSURANCE	132,375.00	123,405.01	113,768.00	124,383.00	105,622.00	122,635.00	114,317.00
487 - EMPLOYEE BENEFITS							
487.10 - Employee Health	280,000.00	227,158.00	224,851.70	285,973.00	251,249.19	290,532.00	259,412.47
487.20 - Employee Dental	9,600.00	8,889.00	7,717.02	11,155.00	7,717.02	11,200.00	9,240.07
487.30 - Disability & Life	13,000.00	9,873.00	8,144.78	11,639.00	9,867.91	11,700.00	10,086.14
Total 487 - EMPLOYEE BENEFITS	302,600.00	245,920.00	240,713.50	308,767.00	268,834.12	313,432.00	278,738.68
489 - MISCELLANEOUS EXPENSE & REFUNDS							
489.00 - Miscellaneous Expense	2,000.00	4,732.00	0.00	4,226.00	2,211.00	3,677.00	6,974.23
489.10 - Refund Current Year	10,000.00	10,561.00	13,002.62	10,000.00	9,404.18	13,000.00	11,984.42
489.20 - Refund Current Year Bldg Permit	100.00	100.00	0.00	100.00	399.50	100.00	0.00
489.30 - Key Deposit Refund Mtg Room		0.01	0.00				
491.10 - Refund Prior Year	0.01	200.00	0.00	200.00	298.26	200.00	0.00
491.20 - Refund Prior Year Build Permit	0.01	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00
Total 489 - MISCELLANEOUS EXPENSE & REFUNDS	12,100.02	17,093.01	13,002.62	16,026.00	12,312.94	18,477.00	18,958.65
492 - INTERFUND TRANSFERS OUT							
492.01 - Trans to General Fund					45,000.00		
492.02 - Trans to Recreation Fund		0.01	0.00	1,000.00	4,000.00	1,000.00	0.00
492.04 - Trans to Chatham Light Fund	5,500.00	4,800.00	4,424.22	4,800.00	6,781.01	4,800.00	4,663.81
492.05 - Trans to Escrow Fund		0.01	0.00				
492.30 - Trans.to Capital Improve/Reserv	100,000.00	50,000.00	50,000.00	0.01	350,000.00	0.01	145,000.00
492.33 - Trans to Road Improvement	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
492.35 - Trans to Liquid Fuel Fund	0.01	10,000.00	10,000.00	0.01	0.00	10,000.00	0.00
492.37 - Trans to Equipment Replacement	140,000.00	100,000.00	100,000.00	0.01	100,000.00	88,000.00	88,000.00

492.38 - Trans to IT Equipment Fund	0.01	25,000.00	25,000.00	0.01	0.00	0.01	50,000.00
492.42 - Trans to Ashland Woods						0.01	0.00
492.48 - Transfer to Sewer Fund (2)	0.01						
492.49 - Transfer to Water Fund (2)	0.01	845.86	598,361.00				
492.50 - Trans to GC Operating Fund	0.01	0.00	642,882.00	0.01	0.00	10,000.00	25,249.21
492.51 - Transfer to Park Capital Fund	0.01	0.00	0.01	0.01	0.00	0.01	0.00
492.52 - Transfer to Overflow Fund	0.01	0.00	0.01	0.01	0.00	0.01	25,000.00
492.53 - Transfer GC Equipment Replace	50,000.00	110,000.00	110,000.00	0.01	0.00	50,000.00	50,000.00
492.55 - Trans to GC Improvement Fund	25,000.00	25,000.00	25,000.00	0.01	0.00		25,000.00
492.56 - Emergency Services Capital Fund	50,000.00						
Total 492 - INTERFUND TRANSFERS OUT	395,500.07	350,645.88	1,590,667.24	30,800.09	530,781.01	188,800.05	437,913.02
499.00 - Misc. Expenditures							
66900 - Reconciliation Discrepancies	0.00						
Total Expense	5,404,823.60	4,417,665.31	4,505,033.93	3,919,494.95	3,972,091.67	3,501,640.08	3,610,421.96
	0.00	-348,613.93	-99,920.22	31,755.99	57,798.16	18,097.17	-148,943.42

General Operating Fund Totals & Reserves

	2022	2021	2020	2019	2018
Retained Earnings (Carry-Over)	770,000.00	374,000.00	277,622.30	435,759.71	675,473.81
Receipts	5,404,823.60	4,069,051.38	4,029,889.83	3,465,117.00	3,336,254.00
Expenditures	5,404,823.60	4,417,665.31	3,972,091.67	3,518,521.00	3,555,194.00
Reserve					

GENERAL FUND EXPLANATORY

REVENUE

LINE	BUDGET \$	NOTES
301.10	700,000.00	Our assessed valuation has increased and will increase in 2022 due to new construction and alterations. Current valuation is \$542,910,794 x 1.25 mills = 678,638.
310.21	1,766,365.41	Through the first three quarter of collecting = 1,647,146.00. The average third quarter earning = 420,299 + 1,647,146.00 = 2,067,445.00 – 300,000.00 for Open Space
364.60	685,000.00	SECCRA Revenue; \$25,000 towards roads, \$15,000 for electric generation, recycling fees and disposal fees \$4.75 per ton. Tipping Fees-532,000, Roads-25,000, Electric-15,000 & ACT 101-113,000.
389.06	6,000.00	This is a new line. Public Works participates in a purchasing/equipment co-op. This is a pass-through account and balanced by 430.34.
392.09	500,424.00	From the Golf Course Fund to offset Staff salaries and benefits. This is a pass-through account and balanced by expense 452..
392.49	326,559.75	From the Water & Sewer Funds to offset Staff salaries and benefits. This is a pass-through account and balanced by expense 429..
392.50	139,954.18	From the Water & Sewer Funds to offset Staff salaries and benefits. This is a pass-through account and balanced by expense 429..

GENERAL FUND EXPLANATORY

EXPENSES

LINE	BUDGET \$	NOTES
402.14	10,000.00	Third party firm to assist the Finance Department during transition.
406.45	400.00	Moved to 409.51
409.45	2,000.00	Reduced from previous Budgets because of bringing service in-house
411.51	371,177.00	This lines combines Fire/Rescue/Ambulance into a single line. Fire=248,228 Amb=122,949
412.30	43,680.00	This is a reduction from previous years. SCCEMS now uses a formula based process to determine cost shares.
413.10	108,680.00	Reduction is based on sharing an Administrative Assistant with Water and Sewer.
392.50	139,954.18	From the Water & Sewer Funds to offset Staff salaries and benefits. This is a pass-through account and balanced by expense 429..
438	316,500.00	This includes funding to re-place the Glenn Willow Bridge. The bulk of the Woodview Road Bridge replacement will come from the Capital Fund.
454		Funds for the "Goddard Memorial" are split within lines 454.24 and 454.37. There has been a "pledge" of \$10,000.00 from a private source for this project.
465.54	5,000.00	This is to support TMACC and their SCCOOT bus line.
492.56	50,000.00	This is a new fund that was discussed earlier in the year to assist our emergency services providers with capital purchase.

BRIDGE FUND

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>YTD</u>
3900 · Retained Earnings	299,250.00	50,000.00	150,000.00	50,000.00	-
300 · REVENUES					
341.01 · Interest Income	-	-	-	-	0
392.01 · Transfer from General Fund	<u>500,000.00</u>	<u>500,000.00</u>	<u>500,000.00</u>	<u>100,000.00</u>	<u>50,000.00</u>
Total 300 · REVENUE	799,250.00	550,000.00	650,000.00	150,000.00	50,000.00
400 · EXPENDITURES					
404.10 · Legal Services					
406.31 · Professional Services					
406.34 · Legal Advertising					
406.39 · Bank Fees					
408.31 · Engineering Bridges					
438.281 · Bridge Materials	18,000.00	16,500.00	15,000.00	-	
438.31 · Bridge Inspections	11,000.00	10,500.00	10,000.00	-	
438.35 · Contract & Extra Hire	-	-	-	-	
438.381 · Bridge Equipment Rental	16,500.00	15,750.00	15,000.00	-	-
438.61 · Bridge Contracting					
438.66 · Bridge Engineering	60,000.00	60,000.00	60,000.00		
438.67 · Bridge Repair	645,000.00	148,000.00	500,000.00		
492.01 · Transf.to Gen.Fund					
400 · EXPENDITURES - Other					
Total 400 · Expenditures	<u>750,500.00</u>	<u>250,750.00</u>	<u>600,000.00</u>	-	-
Net Income	<u>48,750.00</u>	<u>299,250.00</u>	<u>50,000.00</u>	<u>150,000.00</u>	<u>50,000.00</u>

BRIDGE FUND EXPLANATORY

REVENUE

LINE	BUDGET \$	NOTES
3900	50,000.00	Expected retained earnings (carry-over)
392.01	100,000.00	Contribution from General Fund

EXPENSES

LINE	BUDGET \$	NOTES

The Bridge Fund is not expected to be used until 2023. The 2022 Budget includes the Glen Willow Bridge and the Woodview Road Bridge.

CAPITAL IMPROVEMENT FUND

	2022	2021
	Budget	YTD
3900 · Retained Earnings	1,105,596.87	1,116,660.59
300 · REVENUES		
341.01 · Interest Income	600.00	589.94
392.01 · Transfer General Fund	100,000.00	50,000.00
Total 300 · REVENUE	1,206,196.87	1,167,250.53
400 · EXPENDITURES		
404.10 · Legal Services		
406.31 · Professional Services		
406.34 · Legal Advertising		
406.39 · Bank Fees		
435.28 · Sidewalk (State Road)	300,000.00	
435.28 · Paving (State Road)	0.00	
438.28 · Bridge Replacement (Woodview Road)	750,000.00	
452.28 · Material Purchase	61,653.66	61,653.66
438.74 · Equipment Purchase		
439.45 · Contracted Paving		
454.71 · Land Acquisition		
492.01 · Transf.to Gen.Fund		
492.50 · Transfer to Golf Course		
400 · EXPENDITURES - Other		
Total 400 · Expenditures	1,111,653.66	61,653.66
Net Income	94,543.21	1,105,596.87

CAPITAL IMPROVEMENT FUND EXPLANATORY

REVENUE

LINE	BUDGET \$	NOTES
3900	1,105,597.00	Expected retained earnings (carry-over)
392.01	100,000.00	Contribution from General Fund

EXPENSES

LINE	BUDGET \$	NOTES
435.28	300,000.00	Township expenses for the State Road Sidewalk
438.28	750,000.00	Expenses for Woodview Road Bridge

The State Road Sidewalk project is slated to begin in November 2021. London Grove Township is a recipient of a State/Federal Grant for the project. All transactions will be paid by the Township and then reimbursed from the State.

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

CHATHAM LIGHT FUND

	2022	2021
	Budget	YTD
Income		
3900 · Retained Earnings	4,487.13	3,657.31
300 · REVENUE		
341.01 · Interest Earned	-	2.02
301.10 · Current	-	1,924.22
301.20 · Prior		234.63
392.55 · Transfer from General Fund	5,500.00	2,500.00
TOTAL 300 · REVENUE	9,987.13	8,318.18
Expense		
400 · EXPENDITURES		
406.39 · Bank Fees	-	-
434.36 · Electric/PECO	4,630.00	3,831.05
Total 400 · EXPENDITURES	4,630.00	3,831.05
Total Expense	4,630.00	3,831.05
Net Income	5,357.13	4,487.13
Minus Retained Earnings	870.00	829.82

CHATHAM LIGHT FUND EXPLANATORY

REVENUE

LINE	BUDGET \$	NOTES
3900	4,487.00	Expected retained earnings (carry-over)
392.01	5,000.00	Contribution from General Fund

EXPENSES

LINE	BUDGET \$	NOTES
434.36	4,630.00	Electric Costs for Street Lights

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

EMERGENCY SERVICES CAPITAL FUND

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

EMERGENCY SERVICES FUND EXPLANATORY

REVENUE

LINE	BUDGET \$	NOTES
392.01	50,000.00	Contribution from General Fund

EXPENSES

LINE	BUDGET \$	NOTES

The Emergency Services Fund is a new Fund created for 2022. The intention is to have funding available for emergent funding for the Emergency Services Organizations that serve London Grove Township. The expenses should be limited to unbudgeted and unforeseen expenses and the Board of Supervisors discretion.

EQUIPMENT REPLACEMENT FUND

	2022	2021
	Budget	YTD
Income		
3900 · Retained Earnings	283,887.58	205,903.64
300 · REVENUE		
341.01 · Interest Earned	32.00	23.94
391.10 · Sale of PWD Equipment	4,000.00	7,600.00
392.37 · Transfer from General Fund	140,000.00	100,000.00
TOTAL 300 · REVENUE	427,919.58	313,527.58
Expense		
400 · EXPENDITURES		
406.39 · Bank Fees	24.00	6.00
438.74 · Capital Equipment Purchase	180,000.00	29,634.00
Total 400 · EXPENDITURES	180,024.00	29,640.00
Total Expense	180,024.00	29,640.00
Net Income	247,895.58	283,887.58

EQUIPMENT REPLACEMENT FUND EXPLANATORY

REVENUE

LINE	BUDGET \$	NOTES
391.10	4,000.00	Expected revenue from sale of Ford Explorer
392.37	140,000.00	Transfer from General Fund

EXPENSES

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

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

IGC EQUIPMENT REPLACEMENT FUND

	2022	2021
	Budget	YTD
Income		
3900 · Retained Earnings	180,903.93	101,006.67
300 · REVENUE		
341.01 · Interest Earned	250.00	235.66
391.10 · Sale of Equipment	-	-
392.37 · Transfer from General Fund	50,000.00	110,000.00
TOTAL 300 · REVENUE	231,153.93	211,242.33
Expense		
400 · EXPENDITURES		
406.39 · Bank Fees	30.00	-
438.74 · Capital Equipment Purchase	73,073.52	30,338.40
Total 400 · EXPENDITURES	73,103.52	30,338.40
Total Expense	73,103.52	30,338.40
Net Income	158,050.41	180,903.93

INNISCRONE GOLF COURSE
EQUIPMENT REPLACEMENT FUND EXPLANATORY

REVENUE

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

EXPENSES

LINE	BUDGET \$	NOTES
438.74	35806.08	Lease Purchase of Rough Mower, Collar Mower and Sand Rake. Payments end in 2023 (\$8,952.00 due)
	15,058.44	Fairway Mower, Ordered in 2021, waiting for delivery. 5 Year Lease/Purchase
	13,849.00	Sprayer, Ordered in 2021, waiting for delivery. 5 Year Lease/Purchase
	8360.00	Greens Mower, Total Purchase estimated at 38,000.00. May be a 5 Year Lease/Purchase.

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

IGC IMPROVEMENT FUND

	2022	2021
	Budget	YTD
Income		
3900 · Retained Earnings	62,869.39	37,863.95
300 · REVENUE		
341.01 · Interest Earned	5.00	5.44
391.10 · Sale of Equipment	-	-
392.55 · Transfer from General Fund	25,000.00	25,000.00
TOTAL 300 · REVENUE	87,874.39	62,869.39
Expense		
400 · EXPENDITURES		
406.39 · Bank Fees	-	-
438.74 · Capital Equipment Purchase	-	-
Total 400 · EXPENDITURES	-	-
Total Expense	-	-
Net Income	87,874.39	62,869.39

INNISCRONE GOLF COURSE
IMPROVEMENT FUND

REVENUE

LINE	BUDGET \$	NOTES
3900	62,869.00	Expected Retained Earnings
392.37	25,000.00	Transfer from General Fund

EXPENSES

LINE	BUDGET \$	NOTES

At this point there are no expected expenses for the IGC Improvement Fund. The Fund was established to maintain Golf Course Facilities. The priority is to make the Club House weather tight in 2022, including repairing roof, rain gutters and windows.

IGC OPERATING FUND

	2022	2021
	Budget	YTD
Ordinary Income/Expense		
Income		
3900 · Retained Earnings	163,729.44	120,362.05
300 · REVENUE		
332.00 · Restitution & Settlements	0.00	
341.01 · Interest Earned	0.01	10.03
367.10 · Gift Certificates	8,200.00	11,487.18
367.11 · Greens Fees	713,000.00	617,399.60
367.12 · Lessons	4,400.00	3,645.79
367.13 · Driving Range	29,900.00	26,999.00
367.14 · Alcohol Sales	63,800.00	65,642.99
367.15 · Non-Alcoholic Beverages	10,650.00	10,500.03
367.16 · Food Sales	40,400.00	37,549.63
367.17 · Pro-Shop Sales Non-Taxable	2,350.00	1,980.23
367.18 · Pro-Shop Sales - Taxable	21,300.00	24,307.40
367.19 · Tips	15,400.00	16,499.08
367.20 · Sales Tax	8,169.00	7,735.66
367.42 · Golf Memberships	91,200.00	39,687.27
389.01 · Refund Current Yr.	0.00	674.73
392.01 · Transfer from General Fund	0.00	3,243.75
392.46 · Transfer from Overflow Fund	0.00	45,000.00
395.00 · Refund Prior Year	0.00	
Total 300 · REVENUE	<u>1,172,498.4</u>	<u>1,032,724.4</u>
	5	2
Total Income	<u>1,172,498.4</u>	<u>1,032,724.4</u>
	5	2
Expense		
400 · Expenditures		
407.00 · IT & Computers	1,205.00	531.14
452.10 · Director Wages		1,010.65
452.11 · Healthcare		
452.12 · Full Time Employee Wages		
452.13 · Disability & Life		
452.14 · UEC Group Trust		
452.15 · Part-Time/Seasonal Wages		
452.16 · 401(a) Pension Contribution		
452.17 · 457(b) Pension Contributions		
452.18 · Dental		
452.19 · FICA Taxes		
452.20 · SUPPLIES		

452.24 · Office Supplies	5,000.00	2,451.65
452.25 · Dining Room Supplies	2,000.00	852.28
452.26 · Facility Supplies	3,500.00	13,061.58
452.27 · Kitchen & Cleaning Supplies	2,400.00	2,111.50
452.28 · Pesticides	40,000.00	37,429.40
452.29 · Fertilizer	3,750.00	51,460.05
452.291 · Grass Seed	5,000.00	
452.292 · Water Treatment	22,500.00	
452.293 · Growth Regulators	11,900.00	
Total 452.20 · SUPPLIES	96,050.00	107,366.46
452.22 · Tips - Charged	14,000.00	414.12
452.30 · Merchant Services	20,560.00	18,934.55
452.31 · Professional Services	0.00	
452.32 · Communication	9,900.00	7,322.63
452.33 · Gasoline/Diesel Fuel	19,500.00	26,369.83
452.34 · Advertising	4,125.00	4,295.99
452.35 · Property Insurance	0.00	
452.36 · Utilities	30,000.00	12,220.81
452.37 · Building Maint/Repairs	12,000.00	9,820.93
452.371 · Course Maint/Repairs	25,000.00	15,404.48
452.372 · Charging Station	0.00	665.12
452.38 · Rental Golf Cars	9,170.00	5,240.00
452.39 · Bank Fees	586.62	446.94
452.40 · Irrigation Repair	7,000.00	12,769.80
452.41 · Irrigation Pump House	4,000.00	
452.411 · Irrigation Repair Heads	6,000.00	
452.42 · Business Tax	12,000.00	8,956.80
452.44 · Sanitation Trash	6,543.24	4,008.54
452.45 · Contract Services	848.00	530.00
452.46 · Dues & Subscriptions	9,545.38	9,665.38
452.47 · Security Alarm System	670.80	503.10
452.48 · Janitorial Services	12,860.00	11,700.00
452.49 · Liquor License	1,500.00	
452.491 · Board of Health License	600.00	
452.50 · Pesticide License	100.00	
452.51 · COST OF GOODS SOLD		
452.51 · Other		308.47
452.510 · Food	25,000.00	23,879.65
452.511 · Non-Alcoholic Beverages	3,440.00	2,869.38
452.512 · Alcoholic Beverages	19,300.00	17,324.92
452.513 · Pro-Shop Merchandise	20,000.00	24,104.38
Total 452.51 · COST OF GOODS SOLD	67,740.00	68,486.80
452.53 · Gift Certificates Redeemed	0.01	
452.60 · Equipment Repairs	23,500.00	27,122.31

452.61 · Bridge Repairs	0.01	
452.62 · Fire Alarm	1,000.00	
452.63 · Fire Suppression/Sprinkler	170.00	
452.74 · Equipment	2,400.00	339.30
471 · DEBT ACTIVITY		
471.10 · Debt Service	41,000.00	41,000.00
472.10 · Debt Interest	35,148.90	26,412.63
Total 471 · DEBT ACTIVITY	<u>76,148.90</u>	<u>67,412.63</u>
486 · INSURANCE		
484.10 · Workers Compensation	6,901.00	6,901.00
486.10 · Liability	1,742.00	1,742.00
486.20 · Property & Casualty	871.00	871.00
486.70 · Umbrella	331.00	331.00
486.80 · Inland Marine	7,841.00	7,841.00
Total 486 · INSURANCE	<u>17,686.00</u>	<u>17,686.00</u>
489.00 · Miscellaneous Expenses		
489.01 · Refunds Current Year		-126.64
489.00 · Miscellaneous Expenses - Other		83.36
Total 489.00 · Miscellaneous Expenses		<u>-43.28</u>
492.01 · Transfer to General Fund	500,424.00	384,813.95
400 · Expenditures - Other	0.00	45,000.00
Total 400 · Expenditures	<u>992,832.96</u>	<u>868,994.98</u>
Total Expense	<u>992,832.96</u>	<u>868,994.98</u>
Net Ordinary Income	<u>179,665.49</u>	<u>163,729.44</u>
Net Income	<u><u>179,665.49</u></u>	<u><u>163,729.44</u></u>
Minus Retained Earnings	15,936.05	43,367.39

INNISCRONE GOLF COURSE
OPERATING FUND EXPLANATORY

REVENUE

LINE	BUDGET \$	NOTES
367.11	713,000.00	Greens Fees are weather dependent, winter and rain are the biggest variables.
367.42	91,200.00	Memberships are spread out throughout the year, with the bulk of the memberships in the spring and fall.
392.01	0.00	Revenues from 2021 are expected to carry-over into 2022 and eliminate the need for operational cost to be supplemented by the General Fund.

EXPENSES

LINE	BUDGET \$	NOTES
452.10-452.19	0.00	These expenditures are shown in the General Fund Budget. Golf Course Operating Funds are transferred to the General Fund to cover the costs.
452.291	5000.00	New line. Broken out from the Fertilizer line to produce a better representation of the use of the funds.
452.292	22,500.00	New line. Broken out from the Fertilizer line to produce a better representation of the use of the funds.
452.293	11,900.00	New line. Broken out from the Fertilizer line to produce a better representation of the use of the funds.

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

IT FUND

	2022	2021
	Budget	YTD
Income		
3900 · Retained Earnings	75,501.68	60,216.31
300 · REVENUE		
341.01 · Interest Earned	-	136.00
391.10 · Sale of Equipment	-	-
· Transfer from Sewer Fund	5,000.00	
· Transfer from Water Fund	2,500.00	
392.55 · Transfer from General Fund	-	25,000.00
TOTAL 300 · REVENUE	83,001.68	85,352.31
Expense		
400 · EXPENDITURES		
406.39 · Bank Fees	15.00	-
438.74 · Capital Equipment Purchase	15,000.00	9,850.63
Total 400 · EXPENDITURES	15,015.00	9,850.63
Total Expense	15,015.00	9,850.63
Net Income	67,986.68	75,501.68

IT FUND EXPLANATORY

REVENUE

LINE	BUDGET \$	NOTES
3900	75,502.00	Expected Retained earnings.
	7,500.00	Transfer from Water & Sewer Fund

EXPENSES

LINE	BUDGET \$	NOTES

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

LIQUID FUELS FUND

	2022	2021
	Budget	YTD
Income		
300 · REVENUE		
3900 · Retained Earnings	137,413.30	95,840.56
341.01 · Interest Earned	100.00	26.75
351.12 · Federal Emergency Disaster	0.01	
357.03 · State Allocation	310,000.00	309,076.62
357.04 · Turnback Allocation	16,640.00	16,640.00
389.01 · Refunds Current Year	0.01	
392.01 · Trans From General Fund	0.01	10,000.00
392.33 · Trans fr. Road Improvement Fund	0.01	
Total 300 · REVENUE	464,153.34	431,583.93
Total Income	464,153.34	431,583.93
Expense		
400 · EXPENDITURES		
406.39 · Bank Fees	75.00	47.00
Total 400 · EXPENDITURES	75.00	47.00
432.00 · Snow & Ice Removal		
432.24 · Materials Snow Removal	75,000.00	63,056.17
Total 432.00 · Snow & Ice Removal	75,000.00	63,056.17
433.00 · Traffic Control - Signs		
433.24 · Materials Signs	0.01	
433.45 · Contract Line Painting	35,000.00	
Total 433.00 · Traffic Control - Signs	35,000.01	0.00
437.00 · Machinery & Repair		
437.37 · Equipment Repairs	0.00	
Total 437.00 · Machinery & Repair	0.00	0.00
438.00 · Roads & Highways		
438.28 · Materials Road	0.01	
438.37 · Repairs & Maint. (Pipe)	0.01	
Total 438.00 · Roads & Highways	0.02	0.00
439.00 · Construction & Rebuilding		
439.45 · Contract - Paving	250,000.00	231,067.46
439.67 · Bridge Repairs	0.01	
Total 439.00 · Construction & Rebuilding	250,000.01	231,067.46
Total Expense	360,075.04	294,170.63
Net Income	104,078.30	137,413.30

LIQUID FUEL FUND EXPLANATORY

REVENUE

LINE	BUDGET \$	NOTES
357.03	310,000.00	State allocation
357.04	16,640.00	Turnback allocation

EXPENSES

LINE	BUDGET \$	NOTES
432.24	75,000.00	Snow removal materials
433.45	35,000.00	Annual line painting
439.45	250,000.00	Contract Paving

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

OPEN SPACE FUND

	2022	2021
	Budget	YTD
Income		
300 · REVENUE		
3900 · Retained Earnings	3,893,390.20	3,477,321.11
310.21 · Earned Income Tax	250,000.00	415,637.20
310.22 · EIT-Prior	0.01	
341.01 · Interest Earned	2,500.00	1,931.89
354.16 · Grants - Open Space	0.01	
389.00 · Misc. Revenue	0.01	
Total 300 · REVENUE	4,145,890.23	3,894,890.20
Total Income	4,145,890.23	3,894,890.20
Expense		
400 · EXPENDITURES		
403.12 · Commission Collection EIT	0.01	
406.31 · Professional Services	3,000.00	1,500.00
406.39 · Bank Fees	40.00	
454.71 · Land Aquisition	0.01	
489.00 · Misc Expenditures	0.01	
Total 400 · EXPENDITURES	3,040.03	1,500.00
Total Expense	3,040.03	1,500.00
Net Income	4,142,850.20	3,893,390.20

OPEN SPACE FUND EXPLANATORY

REVENUE

LINE	BUDGET \$	NOTES
3900	3,893,390.00	Expected retained earnings.
310.21	250,000.00	Earned Income Tax

EXPENSES

LINE	BUDGET \$	NOTES
406.31	3,000.00	Professional services
454.71	0.00	Land Acquisitions

There is one Easement pending (Sheppard). It is unsure if this will be completed in 2021 or 2022. The 2022 Budget shows a temporary reduction in the Open Space EIT from .25% to .125%. The offsetting revenue will be directed to much needed bridge replacement. The Board of Supervisors will seek another permanent funding source in 2022.

OVERFLOW FUND

	<u>2022</u>	<u>2021</u>
	<u>Budget</u>	<u>YTD</u>
Income		
300 · REVENUE		
3900 · Retained Earnings	204,949.17	204,847.15
341.01 · Interest Earned	650.00	102.02
392.09 · Transfer from Golf Course Fund		45,000.00
389.00 · Misc. Revenue	0.01	
Total 300 · REVENUE	<u>205,599.18</u>	<u>249,949.17</u>
Total Income	205,599.18	249,949.17
Expense		
400 · EXPENDITURES		
392.50 · Transfer to Golf Course Fund		45000
489.00 · Misc Expenditures	0.01	
Total 400 · EXPENDITURES	<u>0.01</u>	<u>45,000.00</u>
Total Expense	0.01	45,000.00
Net Income	<u><u>205,599.17</u></u>	<u><u>204,949.17</u></u>

OVERFLOW FUND EXPLANATORY

REVENUE

LINE	BUDGET \$	NOTES
3900	204,949.00	Expected retained earnings.

EXPENSES

LINE	BUDGET \$	NOTES

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

PARK CAPITAL FUND

	2022	2021
	Budget	YTD
Income		
300 · REVENUE		
3900 · Retained Earnings	36,236.25	36,230.55
341.01 · Interest Earned	12.00	5.70
354.16 · Grants - Open Space	0.01	
389.00 · Misc. Revenue	0.01	
Total 300 · REVENUE	36,248.27	36,236.25
Total Income	36,248.27	36,236.25
Expense		
400 · EXPENDITURES		
403.12 · Commission Collection ET	0.01	
406.31 · Professional Services	0.00	-
406.39 · Bank Fees	0.00	
454.71 · Land Aquisition	0.01	
489.00 · Misc Expenditures	0.01	
Total 400 · EXPENDITURES	0.03	0.00
Total Expense	0.03	0.00
Net Income	36,248.24	36,236.25

PARK CAPITAL FUND EXPLANATORY

REVENUE

LINE	BUDGET \$	NOTES
3900	36,236.00	Expected retained earnings.

EXPENSES

LINE	BUDGET \$	NOTES

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

PENWYCK FUND

	2022	2021
	Budget	YTD
Income		
300 · REVENUE		
3900 · Retained Earnings	4,477.36	4,475.54
341.01 · Interest Earned	2.00	1.82
354.16 · Grants - Open Space	0.01	
389.00 · Misc. Revenue	0.01	
Total 300 · REVENUE	4,479.38	4,477.36
Total Income	4,479.38	4,477.36
Expense		
400 · EXPENDITURES		
403.12 · Commission Collection ET	0.01	
406.31 · Professional Services	0.00	-
406.39 · Bank Fees	0.00	
454.71 · Land Aquisition	0.01	
489.00 · Misc Expenditures	0.01	
Total 400 · EXPENDITURES	0.03	0.00
Total Expense	0.03	0.00
Net Income	4,479.35	4,477.36

PENWYCK FUND EXPLANATORY

REVENUE

LINE	BUDGET \$	NOTES
3900	4,477.00	Expected retained earnings.

EXPENSES

LINE	BUDGET \$	NOTES

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

RECREATION FUND

	2022	2021
	Budget	YTD
Income		
300 · REVENUE		
3900 · Retained Earnings	46,111.80	21,949.63
341.01 · Interest Earned	650.00	17.17
355.10 · Recreation Impact		23,000.00
387.10 · Donations - Private Source		1,145.00
389.00 · Misc. Revenue	0.01	
Total 300 · REVENUE	46,761.81	46,111.80
Total Income	46,761.81	46,111.80
Expense		
400 · EXPENDITURES		
000.00 · Goddard Memorial Park	20,000.00	
489.00 · Misc Expenditures	0.01	
Total 400 · EXPENDITURES	20,000.01	0.00
Total Expense	20,000.01	0.00
Net Income	26,761.80	46,111.80

RECREATION FUND EXPLANATORY

REVENUE

LINE	BUDGET \$	NOTES
3900	46,112.00	Expected retained earnings.

EXPENSES

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

The Recreation Fund receives fund from developers as part of the Sub-division Land Development Ordinance for “fee in-lieu of”. The Goodard Memorial is expected to be funded partially through private donations. Donations are captured within this fund.

ROAD IMPROVEMENT FUND

	2022	2021
	Budget	YTD
Income		
300 · REVENUE		
3900 · Retained Earnings	238,867.80	213,850.22
341.01 · Interest Earned	22.00	17.58
392.01 · Transfer from General Fund	25,000.00	25,000.00
389.00 · Misc. Revenue	0.01	
Total 300 · REVENUE	263,889.81	238,867.80
Total Income	263,889.81	238,867.80
Expense		
400 · EXPENDITURES		
439.45 · Contract Paving	75,000.00	
000.00 · Ashland Woods (Restricted)	19,034.00	-
406.39 · Bank Fees	10.00	
454.71 · Land Aquisition	0.01	
489.00 · Misc Expenditures	0.01	
Total 400 · EXPENDITURES	94,044.02	0.00
Total Expense	94,044.02	0.00
Net Income	169,845.79	238,867.80

ROAD IMPROVEMENT FUND EXPLANATORY

REVENUE

LINE	BUDGET \$	NOTES
3900	238,867.00	Expected retained earnings.
392.01	25,000.00	Transfer from General Fund

EXPENSES

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

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

SEWER OPERATING FUND

	2022	2021
	Budget	YTD
Income		
300 · REVENUE		
341.00 · Interest Earnings	0.01	
364.10 · Sewer Fees	1,807,715.99	817,980.85
364.74 · West Grove Line Maintenance	20,000.00	13,506.11
392.01 · Transfer from General Fund	0.01	
392.49 · Transfer from Sewer Fund (OLD)	0.00	466,110.98
392.50 · Transfer from Water Fund (2)	0.01	
Total 300 · REVENUE	1,827,716.02	1,297,597.94
Total Income	1,827,716.02	1,297,597.94
Gross Profit	1,827,716.02	1,297,597.94
Expense		
400 · EXPENDITURES		
429.01 · Manager Salary	11,754.00	1,978.80
429.02 · Municipal PW Director	10,504.00	1,901.20
429.03 · PW Salary	11,700.00	
429.04 · Sewer Wage T/F	56,405.44	45,119.94
429.10 · Finance Director Salary	5,252.00	1,332.80
429.11 · Treasurer/Bookkeeper	20,377.34	16,081.23
429.12 · Admin Assistant Wages	29,473.60	22,454.03
429.13 · Disability & Life Ins	2,100.00	1,407.91
429.14 · Dental	2,700.00	2,099.95
429.16 · Healthcare	45,000.00	36,658.86
429.17 · Pension EE Post Tax	6,000.00	2,570.40
429.18 · 457 EE Pre-Tax	18,000.00	14,008.00
429.19 · FICA Employer Paid	6,000.00	6,533.85
429.20 · MMO Pension Contribution	12,000.00	8,551.20
429.21 · Pest Control	10,500.00	8,872.60
429.22 · Laboratory	36,500.00	18,882.08
429.23 · Fuel	3,000.00	1,155.94
429.24 · Uniforms	1,000.00	
429.25 · Materials and Supplies	60,000.00	17,060.54
429.26 · Vehicle Parts	3,000.00	
429.27 · Small Tools	1,000.00	
429.29 · Accountant	1,000.00	3,018.75
429.30 · Engineer	10,000.00	13,442.75
429.31 · Solicitor	2,000.00	764.56
429.32 · Permit Fees (DEP)	1,500.00	

429.33 · IT/Computer	5,000.00	5,000.00
429.34 · Insurance	31,000.00	12,906.50
429.35 · Postage	1,800.00	1,122.50
429.36 · Verizon Wireless	6,500.00	1,403.92
429.37 · Telephone/Security	9,500.00	6,627.18
429.38 · PA One Calls	150.00	63.00
429.39 · Electric	115,000.00	83,375.36
429.40 · Major Repairs	80,000.00	33,955.68
429.41 · Supplies/Chemicals	6,000.00	3,127.17
429.42 · Irrigation Repairs	10,000.00	16,633.94
429.43 · Building Repairs	5,000.00	25,455.58
429.44 · Pump Station Equip Repairs	90,000.00	
429.45 · Plant Equipment Repairs	50,000.00	
429.46 · Equipment Rental	2,000.00	
429.47 · Bank Fees	750.00	549.73
429.48 · Sewer Purchase	187,200.00	120,449.19
429.49 · Dues, Subscriptions, Mtgs	2,000.00	
429.50 · Training	6,000.00	
429.51 · Equip Maint. Contracts	29,000.00	21,790.38
429.52 · SEWER EXPENSE	0.01	25,130.23
429.53 · VEHICLE MAINTENANCE	3,150.00	40.00
471.35 · Rent to LGTMA		
492.01 · Transfer to General Fund	0.01	
492.37 · Transfer to Equip Replacement	50,000.00	
492.38 · Transfer to IT Fund	5,000.00	
492.49 · Transfer to Water Fund (2)	615,000.00	417,054.14
Total 400 · EXPENDITURES	1,676,816.40	998,579.89
Total Expense	1,676,816.40	998,579.89
Net Income	150,899.62	299,018.05

SEWER FUND EXPLANATORY

REVENUE

LINE	BUDGET \$	NOTES
364.10	1,807,716.00	Expected revenue from quarterly sewer user rates

EXPENSES

LINE	BUDGET \$	NOTES
492.37	50,000.00	Transfer to Equipment Fund
492.49	615,000.00	Transfer to Water Fund. Some electronic payments for Water are collected within the Sewer Fund and then transferred to the Water Fund.

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

WATER OPERATING FUND

	2022	2021
	Budget	YTD
Income		
300 · REVENUES		
378.11 · Water Fees	848,112.00	571,373.77
378.12 · Certification Fees	3,000.00	3,100.00
378.13 · Water Installation Fees	12,600.00	15,400.00
378.14 · Water Sales	1,000.00	684.26
392.02 · Transfer from General Fund	0.00	
392.49 · Transfer from Sewer Rev Fund 2	0.01	
392.50 · Transfer from Water Rev Fund 2	0.01	109,140.23
Total 300 · REVENUES	864,712.02	699,698.26
Total Income	864,712.02	699,698.26
Expense		
400 · EXPENDITURES		
448.01 · Manager Salary	11,754.00	737.20
448.02 · Municipal PW Director Salary	10,504.00	814.80
448.03 · PW Salary	11,700.00	
448.04 · Water Wage T/F	56,405.00	39,667.39
448.10 · Finance Director Salary	5,252.00	571.20
448.11 · Treasurer/Bookkeeper	20,377.34	15,464.41
448.12 · Admin Assistant Wages	29,473.00	23,675.76
448.13 · Disability & Life Ins	1,000.00	680.03
448.14 · Dental	2,000.00	1,095.62
448.16 · HealthCare	45,000.00	34,369.44
448.17 · Pension EE Post Tax	3,400.00	2,424.59
448.18 · Pension - 457 EE Pre-Tax	18,000.00	13,192.00
448.19 · FICA	6,000.00	6,133.61
448.20 · MMO Pension Contribution	6,000.00	3,664.80
448.21 · Pest	500.00	299.97
448.22 · Laboratory	8,000.00	2,640.00
448.23 · Fuel	1,500.00	245.77
448.24 · Uniforms	1,000.00	
448.25 · Materials & Supplies	5,000.00	3,344.20
448.26 · Vehicle Parts	2,000.00	
448.27 · Minor Tools & Equipment	1,000.00	55.95
448.28 · Valve Boxes	5,000.00	
448.29 · Hydrants & Valves	10,000.00	
448.30 · Engineer	2,000.00	1,062.84
448.31 · Solicitor	2,000.00	764.56

448.32 · Permit Fees (DEP)	750.00	
448.33 · IT/Computer	5,000.00	5,000.00
448.34 · Insurance	31,000.00	12,906.50
448.35 · Postage	1,800.00	1,122.50
448.36 · Verizon Wireless	6,500.00	1,270.22
448.37 · Telephone/Security	2,500.00	1,680.56
448.38 · PA One Call	150.00	4.55
448.39 · Electric	18,720.00	13,754.96
448.40 · Water Purchase	441,175.62	319,159.61
448.41 · Supplies & Chemicals	1,000.00	
448.42 · Meter Purchase/Config	10,000.00	12,472.23
448.43 · Building Repairs	2,000.00	821.92
448.44 · Contracted IT & Networking	500.00	
448.46 · Equipment Rentals	1,000.00	
448.47 · Bank Fees	1,000.00	765.84
448.49 · Dues, Subscripti, Mtgs	1,850.00	1,014.10
448.50 · Equipment & Machinery	0.00	
448.51 · Equipment Maintenance Contracts	19,400.00	
448.52 · Water Expense / Miscell	2,500.00	5,415.00
471.35 · Rent to LGTMA	0.01	
492.01 · Transfer to GF	0.01	
492.37 · Transfer to Equip Replace Fund	50,000.00	
492.38 · Transfer to IT Fund	2,500.00	
492.48 · Transfer to Sewer Rev Fund 2	0.01	
Total 400 · EXPENDITURES	864,210.99	526,292.13
Total Expense	864,210.99	526,292.13
Net Income	501.03	173,406.13

WATER FUND EXPLANATORY

REVENUE

LINE	BUDGET \$	NOTES
378.11	848,112.00	Expected revenue from quarterly water user rates

EXPENSES

LINE	BUDGET \$	NOTES
448.40	441,176.00	Purchase of water from Chester Water Authority
492.37	50,000.00	Transfer to Equipment Fund

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