

# LONDON GROVE TOWNSHIP



**2024**  
**DRAFT**  
**BUDGET**  
**&**  
**EXPLANATORY NOTES**

This demonstrates a balanced Budget for 2024. There will need to be final adjustments to the various line items relating to insurance costs. The insurance costs are not expected until early November 2023.

## *2024 FUND ACCOUNTS*

General Budget

Bridges

Capital

Chatham Light

Emergency Services Capital

Equipment Replacement

IGC Equipment

IGC Improvement

IGC Operations

IT

Liquid Fuels

Open Space

Overflow

Park Capital

Penwyck

Recreation

Road Improvement

Sewer

Water

	2024	2023	2023	2022	2021
	Budget	Budget	YTD	Actual	Actual
<b>Income</b>					
<b>301 · REAL ESTATE TAX</b>					
301.10 · Current Year RE Tax	655,000.00	675,000.00	644,033.22	654,829.29	644,705.29
301.20 · Previous Year RE Tax		0.01	(71.02)		0.00
301.40 · Delinquent RE from Tax Claim	2,000.00	2,000.00			1,649.16
301.50 · Liens	10,300.00	2,500.00	9,715.21	13,830.80	17,027.73
301.60 · Interim Assessments	3,000.00	3,000.00			5,821.54
<b>Total 301 · REAL ESTATE TAX</b>	<b>670,000.00</b>	<b>682,500.01</b>	<b>653,677.41</b>	<b>668,660.09</b>	<b>669,203.72</b>
<b>310 · LOCAL ENABLING ACT(511) TAX</b>					
310.10 · Real Estate Transfer	250,000.00	300,000.00	162,627.86	339,476.68	434,533.46
310.21 · Earned Income Tax (EIT)					
310.211 · EIT-Additional 0.6%		0.01			20.58
310.21 · Earned Income Tax (EIT) - Other	2,173,047.00	2,123,400.00	1,798,047.39	2,116,541.97	1,806,726.84
<b>Total 310.21 · Earned Income Tax (EIT)</b>	<b>2,423,047.00</b>	<b>2,123,400.01</b>	<b>1,798,047.39</b>	<b>2,116,541.97</b>	<b>1,806,747.42</b>
310.22 · Prior Year EIT Tax Levy		0.01			0.00
<b>Total 310 · LOCAL ENABLING ACT(511) TAX</b>	<b>2,423,047.00</b>	<b>2,423,400.02</b>	<b>1,960,675.25</b>	<b>2,456,018.65</b>	<b>2,241,280.88</b>
<b>321 · BUSINESS LICENSES &amp; PERMITS</b>					
321.35 · Electrical - 3rd Party License	300.00	300.00	300.00	150.00	350.00
321.40 · Mercantile Licenses MFF		0.01			207.00
321.60 · Home Occupations	100.00	100.00		104.00	0.00
321.63 · Mobile Home License	1,500.00	1,500.00			1,240.00
321.64 · Solicitation Permit	500.00	500.00	516.00	258.00	516.00
321.71 · Special Events		0.01			0.00
321.72 · Verizon Tower Rent	12,500.00	12,500.00			
321.80 · Cable TV Franchise Fee	132,000.00	136,800.00	98,838.65	136,042.46	139,180.49
<b>Total 321 · BUSINESS LICENSES &amp; PERMITS</b>	<b>146,900.00</b>	<b>151,700.02</b>	<b>99,654.65</b>	<b>136,554.46</b>	<b>141,493.49</b>
<b>322 · NON-BUSINESS PERMITS</b>					
322.30 · Driveway Opening	300.00	300.00	104.00	156.00	302.00
322.50 · Road Opening	600.00	600.00	146.00	1,385.00	0.00
322.84 · Grading Permit	1,000.00	1,000.00	270.00	684.00	3,208.00
322.85 · Stormwater Management App	500.00	600.00	52.00	1,030.00	0.00
<b>Total 322 · NON-BUSINESS PERMITS</b>	<b>2,400.00</b>	<b>2,500.00</b>	<b>572.00</b>	<b>3,255.00</b>	<b>3,510.00</b>
<b>331 · FINES</b>					
331.10 · District Magistrate - Local Ord	5,500.00	3,096.00	5,153.56	5,236.33	7,035.54
331.13 · Chester County Court Fines	1,500.00	1,300.00	1,201.62	1,275.84	570.93
<b>Total 331 · FINES</b>	<b>7,000.00</b>	<b>4,396.00</b>	<b>6,355.18</b>	<b>6,512.17</b>	<b>7,606.47</b>
<b>332 · FORFEITS</b>					
332.00 · Forfeit/Restitutions/Settlement		0.01			25.51
<b>Total 332 · FORFEITS</b>	<b>-</b>	<b>0.01</b>			<b>25.51</b>
<b>341 · INTEREST EARNINGS</b>					
341.01 · Interest Earned	13,400.00	305.00	8,231.42	1,759.70	421.30
<b>Total 341 · INTEREST EARNINGS</b>	<b>13,400.00</b>	<b>305.00</b>	<b>8,231.42</b>	<b>1,759.70</b>	<b>421.30</b>
<b>350 · INTERGOVERNMENTAL</b>					
350.14 · LGTMA Reimbursement	-	-	-	-	57,796.29
<b>Total 350 · INTERGOVERNMENTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,796.29</b>
<b>351 · FEDERAL GRANTS</b>					
351.12 · FEMA Grants - Emergency Relief	-	0.01			0.00
352.01 · COVID Grant	-	879,247.00		464,010.75	462,062.24
<b>Total 351 · FEDERAL GRANTS</b>	<b>-</b>	<b>879,247.01</b>		<b>464,010.75</b>	<b>462,062.24</b>
<b>354 · STATE GRANTS</b>					
354.09 · Community Development Grants	188,454.00	0.01		1,388,605.01	0.00
354.12 · PEMA Grants - Disaster Relief		0.01			0.00
354.15 · Recycling Grant Proceeds	20,000.00	15,000.00	18,110.53		17,468.20
354.16 · Open Space Grant		0.01			0.00
<b>Total 354 · STATE GRANTS</b>	<b>208,454.00</b>	<b>15,000.03</b>	<b>18,110.53</b>	<b>1,388,605.01</b>	<b>17,468.20</b>
<b>355 · SHARED REVENUE &amp; ENTITLEMENTS</b>					
355.01 · Public Utility Revenue	2,925.00	2,092.00	2,782.70	2,809.84	3,022.41
355.04 · Alcoholic Bev. Lic. Fees	600.00	600.00	(1,290.00)	600.00	0.00
355.05 · State Pension Funding	109,900.00	62,000.00	104,901.96	98,428.58	71,959.23
355.07 · Foreign Fire Insurance	87,000.00	50,000.00	66,310.17	65,720.55	49,708.21
355.10 · Impact Fee (Recreation)	2,000.00	2,000.00		3,000.00	3,103.50
<b>Total 355 · SHARED REVENUE &amp; ENTITLEMENTS</b>	<b>182,425.00</b>	<b>116,692.00</b>	<b>172,704.83</b>	<b>170,558.97</b>	<b>127,793.35</b>

<b>357 · COUNTY GRANTS</b>					
357.01 · Chester County Grants	25,000.00	25,000.00	(8,430.30)	12,981.60	0.00
357.02 · Miscellaneous Grants	50,000.00	25,000.00			0.00
<b>Total 357 · COUNTY GRANTS</b>	<b>75,000.00</b>	<b>50,000.00</b>	<b>(8,430.30)</b>	<b>12,981.60</b>	<b>0.00</b>
<b>361 · CHARGES FOR SERVICES</b>					
361.30 · SALDO Developer App Fees	15,000.00	5,000.00	19,962.90	1,610.00	4,115.86
361.33 · Zoning Permits	6,500.00	6,000.00	3,484.00	6,862.00	9,500.00
361.34 · Zoning Hearing Board	8,700.00	8,700.00	1,240.00	363.00	11,018.22
361.35 · Fee in Lieu of Road Improvement		0.01			0.00
361.36 · Conditional Use Hearing Fees	5,000.00	2,500.00	2,500.00		2,500.00
361.37 · Sign Permits	2,000.00	2,000.00		260.00	0.00
361.38 · Zoning Officer - Prelim Opinion		0.01			0.00
361.39 · Reinspection Fee	100.00	100.00			52.00
361.40 · Plan Review	3,500.00	2,000.00	3,896.00	2,791.00	4,361.50
361.50 · Sale of Publications	25.00	25.00			0.00
361.71 · Photocopies	25.00	25.00		117.10	470.50
361.76 · Miscellaneous Fees		0.01	(700.39)		0.00
361.77 · Misc. Fee - On-Lot Septic	500.00	500.00			258.00
361.78 · Misc. Fee - Park	600.00	600.00	379.00	259.00	388.00
361.79 · Zoning Officer - Certification		0.01			0.00
<b>Total 361 · CHARGES FOR SERVICES</b>	<b>41,950.00</b>	<b>27,460.04</b>	<b>30,761.51</b>	<b>12,262.10</b>	<b>32,664.08</b>
<b>362 · PERMITS - PUBLIC SAFETY</b>					
362.20 · Fire Protection Inspections	2,500.00	2,500.00	1,676.00	3,092.00	2,497.00
362.23 · False Alarms	1,030.00	1,082.00	515.00	541.00	1,545.00
362.24 · Fire Code Operational	207.00	207.00			0.00
362.26 · Pool Permit	11,000.00	10,000.00	3,251.00	17,969.50	13,801.50
362.40 · State Bidding UCC Permit Fees	1,100.00	1,000.00	750.00	1,352.50	1,538.00
362.41 · Building Permits	150,000.00	126,000.00	149,715.00	137,239.50	155,943.50
362.42 · Electrical Permit	6,000.00	6,000.00	5,201.00	2,249.50	11,740.25
362.43 · Plumbing Permit	2,500.00	2,500.00	675.00	766.50	6,390.00
362.44L · Sewer Lateral Inspections		0.01			0.00
362.44W · Water Line Inspection		0.01			0.00
362.45C · Use & Occupancy /Commercial	1,000.00	1,000.00		309.00	102.00
362.45R · Use & Occupancy/Residential	5,000.00	5,000.00	2,804.00	4,730.00	5,090.00
362.47 · Mechanical Permit	4,000.00	4,000.00	965.50	6,026.50	10,592.00
362.48 · Permit Revision Fees		0.01			0.00
362.49 · Blasting Permit Fees	400.00	400.00			0.00
362.50 · Roofing Permit	3,000.00	3,000.00	907.50	1,237.00	1,572.00
<b>Total 362 · PERMITS - PUBLIC SAFETY</b>	<b>187,737.00</b>	<b>162,689.03</b>	<b>166,460.00</b>	<b>175,512.00</b>	<b>210,811.25</b>
364.60 · SECCRA Host Municipality	665,000.00	663,254.00	509,278.69	656,167.77	652,792.92
<b>387 · DONATIONS FROM PRIVATE SOURCES</b>					
387.10 · Community Day Donations		0.01	20.00	2,501.00	0.00
<b>387 · DONATIONS FROM PRIVATE SOURCES - Other</b>					0.00
<b>Total 387 · DONATIONS FROM PRIVATE SOURCES</b>	<b>-</b>	<b>0.01</b>	<b>20.00</b>	<b>2,501.00</b>	<b>0.00</b>
<b>389 · MISCELLANEOUS REVENUE</b>					
389.00 · Miscellaneous Revenue	1,000.00	1,000.00	428.25	2,224.03	2,432.80
389.01 · Refund Current Year	12,000.00	5,000.00	14,156.92	18,337.95	19,061.02
389.02 · Room Rental Fees		300.00			0.00
389.03 · Garden Bed App - Goddard Park	880.00	880.00	881.00	880.00	683.00
389.04 · Visa Credits	5,000.00	1,000.00	5,038.71	1,224.87	3,970.72
389.05 · Household Hazardous Waste	1,000.00	850.00	2,475.30	623.00	674.81
389.06 · Co-Op Reimbursements		3,000.00	740.12	692.68	
395.00 · Refunds Prior Year		0.01	4,637.36	1,057.89	0.00
<b>Total 389 · MISCELLANEOUS REVENUE</b>	<b>19,880.00</b>	<b>12,030.01</b>	<b>28,357.66</b>	<b>25,040.42</b>	<b>26,822.35</b>

<b>392 - INTERFUND TRANSFERS</b>					
392.01 - Transfer from General Fund			(36,455.94)	-25,000.00	-
392.04 - Transfer from Chatham Light		0.01			-
392.05 - Transfer from Escrow Fund		0.01		471.40	522.60
392.09 - Transfer from Golf Course Fund	535,000.00	535,710.96	499,139.99	302,125.83	384,813.95
392.30 - Transfer from Capital Reserve		0.01			-
392.31 - Transfer from Park Capital Fund		0.01			-
392.33 - Transfer from Road Improvement		0.01			-
392.35 - Transfer from Liquid Fuels Fund		0.01	10,000.00		-
392.36 - Transfer from Open Space Fund	94,000.00	13,355.00			-
392.37 - Transfer from Equipment Replace		0.01			-
392.42 - Transfer from Ashland Woods		0.01			-
392.45 - Transfer from Maint. Facility		0.01			-
392.46 - Transfer from Overflow Fund		0.01			-
392.47 - Transfer from Golf Course Improv		0.01			-
392.48 - Transfer from IT Fund		0.01			1,943.60
392.49 - Transfer from Sewer (2)	347,895.00	326,559.79	254,138.93	84,692.11	184,435.93
392.50 - Transfer from Water Fund (2)	149,099.00	139,954.18	83,997.05	33,360.46	137,816.49
<b>Total 392 - INTERFUND TRANSFERS</b>	<b>1,125,994.00</b>	<b>1,015,580.05</b>	<b>810,820.03</b>	<b>395,649.80</b>	<b>709,532.57</b>
<b>Total Income</b>	<b>5,769,187.00</b>	<b>6,206,743.24</b>	<b>4,457,248.86</b>	<b>6,576,049.49</b>	<b>5,361,284.62</b>

Expense					
<b>400 · SUPERVISORS</b>					
400.05 · Supervisors Salary	12,500.00	12,500.00	8,750.00	9,375.00	15,625.00
400.33 · Transportation & Mileage	500.00	500.00			0.00
400.46 · Meetings/Confs/Dues	4,000.00	4,000.00	2,129.98	690.08	300.00
<b>Total 400 · SUPERVISORS</b>	<b>17,000.00</b>	<b>17,000.00</b>	<b>10,879.98</b>	<b>10,065.08</b>	<b>15,925.00</b>
<b>401 · TOWNSHIP MANAGEMENT</b>					
401.10 · Manager Salary	160,680.00	152,984.00	94,202.00	142,755.79	139,264.00
401.12 · Assistant Manager Salary	99,008.00	99,320.00	73,405.76	79,781.55	
401.33 · Transportation/Mileage	500.00	400.00	443.53	188.60	0.00
401.35 · Manager Bond	300.00	350.00	250.00	250.00	250.00
401.46 · Meetings/Confs/Dues	6,000.00	6,000.00	4,365.51	2,888.61	1,059.50
401.47 · 457 Contribution - Manager	21,000.00	20,264.00	12,485.80	14,539.20	14,593.60
<b>Total 401 · TOWNSHIP MANAGEMENT</b>	<b>287,488.00</b>	<b>279,318.00</b>	<b>185,152.60</b>	<b>240,403.75</b>	<b>155,167.10</b>
<b>402 · FINANCIAL ADMINISTRATION</b>					
402.10 · Finance	39,624.00	34,500.00	29,455.34	51,936.00	75,032.30
402.11 · Auditor Salary	250.00	250.00			0.00
402.14 · Professional Services (CPA)		-			
402.31 · Auditing Firm	12,500.00	12,500.00	10,551.20	11,100.00	8,850.00
402.33 · Transportation/Mileage	300.00	300.00			240.09
402.35 · Finance Director Bond	1,000.00	4,000.00			3,981.00
402.46 · Mtgs/Confs/Dues/Subscr	1,000.00	1,000.00	4,710.00	1,799.77	878.94
<b>Total 402 · FINANCIAL ADMINISTRATION</b>	<b>54,674.00</b>	<b>52,550.00</b>	<b>44,716.54</b>	<b>64,835.77</b>	<b>88,982.33</b>
<b>403 · TAX COLLECTION</b>					
403.12 · Commission-Real Estate	9,900.00	9,900.00	69.73	225.55	8,591.00
403.20 · Materials & Supplies	5,000.00	5,000.00	12,755.45	12,503.55	2,021.41
403.35 · Tax Collector Bond	350.00	350.00	334.00	334.00	0.00
<b>Total 403 · TAX COLLECTION</b>	<b>15,250.00</b>	<b>15,250.00</b>	<b>13,159.18</b>	<b>13,063.10</b>	<b>10,612.41</b>
<b>404 · LEGAL SERVICES</b>					
404.10 · Township Solicitor Fee	30,000.00	30,000.00	7,591.25	19,894.75	17,192.40
404.20 · Special Counsel	20,000.00	20,000.00		250.00	1,516.66
<b>Total 404 · LEGAL SERVICES</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>7,591.25</b>	<b>20,144.75</b>	<b>18,709.06</b>
<b>405 · SECRETARY/RECEPTIONIST</b>					
405.10 · Sec/Clerk/Admin Wages	62,400.00	72,592.00	36,773.23	62,222.00	58,820.00
405.15 · Receptionist Wages	13,000.00	16,085.33	23,940.00	34,400.00	0.00
405.33 · Transportation & Mileage	300.00	263.00	238.42	161.44	46.24
405.46 · Mtgs/Confs/Dues/Subscr	3,815.00	3,815.00	2,935.36	3,383.94	2,547.00
<b>Total 405 · SECRETARY/RECEPTIONIST</b>	<b>79,515.00</b>	<b>92,755.33</b>	<b>63,887.01</b>	<b>100,167.38</b>	<b>61,413.24</b>
<b>406 · GENERAL ADMINISTRATION</b>					
406.23 · Postage	5,000.00	5,000.00	2,316.15	2,818.72	1,732.61
406.31 · Professional Services	7,500.00	7,500.00	840.00		2,462.00
406.32 · Communication	6,200.00	5,437.00	4,650.03	6,278.41	4,925.51
406.34 · Advertising Legal	6,700.00	6,700.00	5,458.37	4,948.71	6,960.88
406.342 · Printing	3,500.00	4,164.00			0.00
406.37 · Maintenance/Replace	1,500.00	7,500.00	738.74	534.32	29.98
406.39 · Bank Fees	3,500.00	3,250.00	4,568.23	2,860.80	3,863.07
406.42 · Materials & Supplies	28,700.72	28,889.00	8,378.14	11,398.37	15,184.93
406.45 · Chester County Security		0.01		0.00	486.55
<b>Total 406 · GENERAL ADMINISTRATION</b>	<b>62,600.72</b>	<b>66,440.01</b>	<b>26,949.66</b>	<b>28,839.33</b>	<b>35,645.53</b>
<b>407 · COMPUTERS</b>					
407.00 · Computer Support	2,000.00	2,000.00	1,278.14	4,597.29	2,714.99
<b>Total 407 · COMPUTERS</b>	<b>2,000.00</b>	<b>2,000.00</b>	<b>1,278.14</b>	<b>4,597.29</b>	<b>2,714.99</b>
<b>408 · ENGINEERING</b>					
408.31 · Engineering Twp.Work	35,000.00	35,000.00	18,126.30	25,160.20	10,803.50
408.32 · Goddard Park Engineering	2,500.00	2,500.00	1,793.00	3,575.00	675.00
408.34 · Stormwater/ MS4 Engineering	20,000.00	15,000.00	19,116.50	8,605.00	7,976.30
<b>Total 408 · ENGINEERING</b>	<b>57,500.00</b>	<b>52,500.00</b>	<b>39,035.80</b>	<b>37,340.20</b>	<b>19,454.80</b>

409 - GENERAL GOV'T BUILDINGS					
409.35 - Twp Bldg. Repair/Maint.	15,500.00	2,000.00	5,667.52	8,816.50	3,861.79
409.36 - Township Utilities	23,000.00	21,000.00	16,543.93	15,393.74	18,277.42
409.361 - Public Works Dept Utilities	5,000.00	5,000.00	3,256.40	2,860.10	3,623.23
409.37 - Public Works Dept Repair/Maint.	2,000.00	2,000.00	4,281.69	4,864.35	1,715.42
409.44 - Twp & PWD -Trash	6,500.00	3,500.00	4,880.77	4,722.13	4,458.07
409.45 - Janitorial Services	2,000.00	4,000.00		6,699.01	10,200.00
409.50 - Fire Extinguishers	2,500.00	2,500.00		1,771.50	
409.51 - Fire Alarm	2,300.00	550.00	1,857.55	409.40	
409.52 - Fire Suppression	500.00	225.00			
409.72 - Capital Repairs	5,000.00	5,000.00			0.00
409.75 - Capital Equipment Purchase		0.01			0.00
<b>Total 409 - GENERAL GOV'T BUILDINGS</b>	<b>64,300.00</b>	<b>45,775.01</b>	<b>36,487.86</b>	<b>45,526.73</b>	<b>40,135.93</b>
410 - FIRE MARSHAL					
410.10 - Fire Marshal Salary	70,200.00	65,000.00	47,500.00	58,453.85	90,152.00
410.32 - Communication	1,000.00	1,550.00	740.74	1,586.02	1,017.44
410.33 - Fuel	2,600.00	1,200.00	1,240.56	1,644.96	740.42
410.37 - Vehicle Service/Parts	2,500.00	10,300.00	9,094.85	1,341.56	111.55
410.42 - Materials & Supplies	1,953.00	5,295.00	7,202.86	8,091.77	274.12
410.46 - Meetings/Conf/Dues	4,646.00	3,000.00	1,974.94	5,186.06	830.50
410.47 - TRAISR Computer Software	3,000.00	3,000.00	2,292.50	1,552.50	1,652.50
410.48 - Summer Intern - Fire Marshal		0.01			2,211.46
410.XX - Other				1,916.63	
<b>Total 410 - FIRE MARSHAL</b>	<b>85,899.00</b>	<b>89,345.01</b>	<b>70,046.45</b>	<b>79,773.35</b>	<b>96,989.99</b>
411 - FIRE PROTECTION					
411.35 - Fireman's Workers Comp	15,000.00	15,000.00	6,614.00	7,105.00	5,694.00
411.51 - West Grove Fire Company	310,916.64	307,376.18	394,887.30	426,937.08	289,702.00
411.52 - Avondale Fire Company		0.01			0.00
411.53 - West Grove Fire Relief	67,000.00	50,000.00		65,720.55	49,708.21
411.54 - Avondale Fire Relief		0.01			0.00
<b>Total 411 - FIRE PROTECTION</b>	<b>392,916.64</b>	<b>372,376.20</b>	<b>401,501.30</b>	<b>499,762.63</b>	<b>345,104.21</b>
412 - AMBULANCE & RESCUE					
412.10 - West Grove Ambulance	149,091.64	141,991.69			31,754.00
412.20 - Avondale Ambulance		0.01			0.00
412.30 - So. Chest.Cty Emerg. Med.	62,700.00	58,850.00	44,137.50	58,599.05	47,460.00
<b>Total 412 - AMBULANCE &amp; RESCUE</b>	<b>211,791.64</b>	<b>200,841.70</b>	<b>44,137.50</b>	<b>58,599.05</b>	<b>79,214.00</b>
413 - CODE ENFORCEMENT					
413.10 - Wages	117,864.00	107,605.33	69,960.00	89,570.00	120,760.59
413.22 - Supplies	1,000.00	1,000.00	1,195.60	171.27	526.29
413.32 - Communication (Portable)	2,000.00	2,000.00	773.78	1,131.99	1,207.84
413.33 - Fuel	1,500.00	1,500.00	700.61	1,027.46	647.15
413.37 - Vehicle Service/Parts	300.00	300.00	655.00	80.00	75.00
413.44 - Uniforms	200.00	200.00		59.99	0.00
413.46 - Meets/Confs/Dues/Training	5,000.00	2,000.00	1,095.10	888.20	492.87
413.53 - UCC Fees	1,000.00	1,000.00			895.50
413.54 - TRAISR Computer Software	10,000.00	10,000.00	12,122.50	8,520.00	9,570.00
<b>Total 413 - CODE ENFORCEMENT</b>	<b>138,864.00</b>	<b>128,605.33</b>	<b>86,502.59</b>	<b>101,448.91</b>	<b>134,175.24</b>
414 - PLANNING & ZONING					
414.16 - Zoning Hearing Board	2,500.00	1,000.00	3,815.50	2,253.50	1,050.00
414.31 - Professional Services	6,000.00	6,000.00		500.00	4,225.00
414.34 - Advertising Zoning/Cond.	1,500.00	1,500.00			1,617.74
414.40 - Court Reporter ZHB/CU	1,000.00	1,200.00	666.00	161.00	1,757.50
414.42 - Meets/Confs/Dues/Training	500.00	500.00			200.00
414.45 - Ordinance Amendments	55,000.00	10,000.00		2,566.07	0.00
414.49 - Zoning Legal Costs	10,000.00	10,000.00		3,692.00	20,430.75
<b>Total 414 - PLANNING &amp; ZONING</b>	<b>76,500.00</b>	<b>30,200.00</b>	<b>4,481.50</b>	<b>9,172.57</b>	<b>29,100.99</b>
415 - EMERGENCY MANAGEMENT					
415.10 - Emergency Management		0.01			0.00
415.11 - Emergency Management Expenses	1,000.00	0.01		0.00	150.00
415.46 - Mtgs/Confs/ConEd		1,000.00			
<b>Total 415 - EMERGENCY MANAGEMENT</b>	<b>1,000.00</b>	<b>1,000.02</b>	<b>-</b>	<b>0.00</b>	<b>150.00</b>

419 - COMMUNITY RISK REDUCTION					
419.15 - Assistant		0.01			
419.26 - Minor Equipment	2,450.00	1,800.00			
Total 419 - COMMUNITY RISK REDUCTION	2,450.00	1,800.01			
422 - HEALTH & HUMAN SERVICES					
422.00 - Animal Control	6,500.00	6,200.00	1,873.49	6,468.68	2,606.68
Total 422 - HEALTH & HUMAN SERVICES	6,500.00	6,200.00	1,873.49	6,468.68	2,606.68
426 - SANITATION					
426.10 - Recycling	1,500.00	2,100.00	7,712.40	1,270.70	1,911.40
427.00 - County Hazard. Materials	2,000.00	1,500.00	1,367.30	2,475.30	1,877.64
Total 426 - SANITATION	3,500.00	3,600.00	9,079.70	3,746.00	3,789.04
429 - SEWER & WATER					
429.01 - Manager Wages	18,200.00	25,000.00	12,312.00	10,088.00	5,432.00
429.07 - IT Computer Software		0.01	105.12		0.00
429.110 - Finance Salary	27,737.00	34,500.00	16,530.00		2,448.00
429.11 - Healthcare	90,000.00	90,000.00	67,737.60	90,316.80	90,689.71
429.12 - Admin Assistant Wages	40,040.00	53,040.00	27,130.00	47,265.05	57,680.06
429.10 - Receptionist	18,200.00	16,085.33	7,923.00	11,120.00	45,448.84
429.14 - Municipal PW Director	18,200.00	15,000.00	7,391.00	10,088.00	5,432.00
429.15 - Public Works Salary	35,000.00	30,000.00			0.00
429.16 - PED Reimbursed Wages		0.01			
429.19 - FICA Employer Paid	13,500.00	15,000.00	10,070.90	14,153.89	17,161.06
429.20 - UEC Group Trust	1,000.00	2,500.00		817.21	820.00
429.24 - Uniforms		0.01		661.84	304.79
429.30 - Insurance - Vehicle		0.01			0.00
429.31 - Disability & Life Ins	2,350.00	3,100.00	1,740.08	2,313.67	2,417.83
429.32 - Dental	3,500.00	4,500.00	2,434.72	4,236.40	3,932.06
429.40 - 457 EE Pre-Tax	15,000.00	24,000.00	5,910.00	14,955.00	38,055.00
429.41 - Pension EE Post Tax	5,500.00	7,500.00	3,963.23	6,058.70	8,722.07
429.42 - Materials & Supplies	7,500.00	10,000.00	3,661.71	2,783.55	21,284.65
429.50 - Training	1,500.00	1,500.00	415.00	1,070.74	105.00
429.51 - Pass Through Misc	20,000.00	10,000.00	28,483.76	12,734.59	140.00
429.04 - Sewer Wage T/F	78,624.00	121,160.00	60,679.24	126,376.00	114,852.38
429.XX - Other	15,000.00		11,565.21		
448.01 - Manager Wages Water	7,800.00		5,282.00		
448.02 - Municipal PW Director Water	7,800.00		3,173.00		
448.04 - Water Wage T/F	33,695.00		28,434.00		
448.10 - Receptionist Water	7,800.00		3,401.00		
448.11 - Finance Salary Water	11,887.00		7,087.00		
448.12 - Admin Assistant Wages Water	17,160.00		11,628.00		
Total 429 - SEWER & WATER	496,994.00	462,885.37	327,057.57	355,039.44	410,925.45
430 - PUBLIC WORKS					
430.12 - Wages	420,000.00	402,924.00	334,751.03	422,493.98	369,142.13
430.21 - Materials & Supplies	13,000.00	12,000.00	16,483.30	15,746.24	12,178.36
430.24 - General Expense	11,000.00	10,000.00	5,754.02	9,946.80	8,309.64
430.25 - Maintenance	6,000.00	5,000.00	2,218.27	3,147.68	4,853.51
430.26 - Small Tools-Shop	8,000.00	8,000.00	3,514.71	6,199.83	7,614.63
430.28 - Uniforms	5,500.00	5,000.00	7,670.12	7,008.15	1,972.63
430.31 - PA One Call	200.00	400.00	194.39	369.07	456.81
430.32 - Communication	11,000.00	10,500.00	4,257.06	11,627.46	5,562.87
430.33 - Gasoline/Diesel Fuel	29,000.00	29,000.00	15,284.79	38,671.33	21,000.08
430.34 - Co-Op Expenses	-	3,000.00			
430.46 - Seminars, CLD & Training	2,000.00	2,000.00	638.03	1,532.27	747.33
430.47 - CDL Program & Testing	1,000.00	800.00	268.00	1,573.60	1,055.50
430.50 - Fire Extinguishers					0.00
Total 430 - PUBLIC WORKS	506,700.00	488,624.00	391,033.72	518,316.41	432,893.49

432 · SNOW REMOVAL					
432.12 · Wages-Snow		0.01		0.00	0.00
432.24 · Salt Materials	15,000.00	15,000.00	11,511.80	14,672.83	28,899.41
432.38 · Equipment Rental		0.01		0.00	0.00
432.45 · Snow Removal-Contract	200.00	200.00		0.00	0.00
<b>Total 432 · SNOW REMOVAL</b>	<b>15,200.00</b>	<b>15,200.02</b>	<b>11,511.80</b>	<b>14,672.83</b>	<b>28,899.41</b>
433 · TRAFFIC CONTROL DEVICES - SIGNS					
433.24 · Signs-Materials	12,000.00	12,000.00	7,245.33	10,916.11	12,379.89
433.36 · TrafficLight-Electric/Maint	4,500.00	4,500.00	6,461.16	36,745.40	7,647.64
436.00 · Sidewalks & Crosswalks		0.01			0.00
<b>Total 433 · TRAFFIC CONTROL DEVICES - SIGNS</b>	<b>16,500.00</b>	<b>16,500.01</b>	<b>13,706.49</b>	<b>47,661.51</b>	<b>20,027.53</b>
434 · STREET LIGHTS					
434.36 · Elect/Maint	4,000.00	3,000.00	2,441.19	2,073.51	2,406.44
<b>Total 434 · STREET LIGHTS</b>	<b>4,000.00</b>	<b>3,000.00</b>	<b>2,441.19</b>	<b>2,073.51</b>	<b>2,406.44</b>
437 · MACHINERY REPAIR					
437.26 · Small Equipment Parts	8,000.00	7,000.00	4,826.69	12,733.78	6,647.40
437.28 · Vehicle Parts	29,000.00	28,000.00	22,480.04	21,389.62	28,462.09
437.29 · Equipment Parts	22,000.00	21,000.00	32,475.32	27,182.83	38,870.29
<b>Total 437 · MACHINERY REPAIR</b>	<b>59,000.00</b>	<b>56,000.00</b>	<b>59,782.05</b>	<b>61,306.23</b>	<b>73,979.78</b>
438 · ROAD MAINTENANCE					
438.28 · Road Maint Materials	160,000.00	160,000.00	77,047.67	91,714.91	118,462.80
438.281 · Bridge Materials	5,000.00	5,000.00	265.05		4,188.76
438.31 · Bridge Inspections	-	10,000.00		455.00	4,448.00
438.35 · Contract & Extra Hire		0.01			0.00
438.38 · Equipment Rental	3,000.00	1,500.00		2,527.44	3,423.78
438.381 · Bridge Equipment Rental	-	5,000.00			1,993.85
438.61 · Bridge Contracting	-	0.01			0.00
438.66 · Bridge Engineering	-	50,000.00		15,784.20	7,622.50
438.67 · Bridge Repair	-	0.01			25,829.48
438.74 · Equipment Purchase	27,000.00	0.01		54,411.00	0.00
<b>Total 438 · ROAD MAINTENANCE</b>	<b>195,000.00</b>	<b>231,500.04</b>	<b>77,312.72</b>	<b>164,892.55</b>	<b>165,969.17</b>
439 · ROAD RECONSTRUCTION					
439.22 · Wages-Rebuilding		0.01			0.00
439.38 · Equipment Rental		0.01		0.00	0.00
439.45 · Contract Paving	300,000.00	308,000.00	324,263.01	186,547.86	211,000.00
<b>Total 439 · ROAD RECONSTRUCTION</b>	<b>300,000.00</b>	<b>308,000.01</b>	<b>324,263.01</b>	<b>186,547.86</b>	<b>211,000.00</b>
452 · GOLF COURSE					
452.011 · IGC Grounds Superintendent FT				49,836.61	
452.10 · IGC Grounds FT		131,664.00	84,823.77	44,261.35	
452.10 · Manager Salary		0.01			97,524.00
452.11 · GC Employee Health		77,326.00	44,068.32	56,554.91	52,494.74
452.12 · IGC Club House FT		114,400.00	93,956.61	148,651.84	135,630.50
452.14 · Grounds PT & Seasonal Wages		85,700.00	96,083.81		
452.15 · Club House PT & Seasonal Wages		64,000.00	73,258.16	164,519.06	143,093.37
452.16 · PWD Wages for IGC					
452.19 · FICA Employer Paid		42,000.00	28,340.68	33,271.99	33,809.70
452.20 · UEC Group Trust		2,200.00		943.23	1,680.30
452.22 · Tips Charged		14,000.00	10,991.83	21,191.13	19,587.00
452.23 · Commissions		6,000.00			6,396.09
452.31 · GC Employee Disability & Life		3,600.00	2,479.92	3,180.61	3,045.25
452.32 · GC Employee Dental		2,900.00	2,016.00	3,437.83	2,619.08
452.36 · IGC Utilities					0.00
452.40 · IGC 401(a) Twp Contributions		8,000.00	4,946.27	7,786.46	8,667.68
452.41 · IGC 457(b)Employee Contribution		15,000.00	4,342.90	13,961.22	19,668.39
452.42 · Materials & Supplies		5,000.00	237.19	926.40	22,314.02
452.50 · Payroll Fees					
483.40 · Employee Bonus			11,000.00		
452.51 · Pass Through Expenses			37,297.28		
452.XX · Other			318.00	15,988.80	
<b>Total 452 · GOLF COURSE</b>	<b>-</b>	<b>486,290.01</b>	<b>494,160.74</b>	<b>564,511.44</b>	<b>546,530.12</b>

<b>454 · CULTURE &amp; RECREATION</b>					
454.12 · Park Wages	85,000.00	0.01			0.00
454.24 · Park & Recreation	35,000.00	5,000.00	2,601.10	1,052.82	40.00
454.31 · Environmental		2,500.00		2,500.00	0.00
454.37 · Park Maintenance	15,000.00	12,000.00	60,698.38	18,672.56	9,485.25
454.45 · Trail Maintenance	12,000.00	3,500.00		43,519.75	10,233.00
454.71 · Land/Easement Acquisition		0.01	500.00	79,775.66	0.00
454.72 · Tree City		0.01			0.00
454.74 · Parks Capital Equipment	48,000.00	5,000.00			0.00
456.52 · Library Contribution	51,500.00	49,000.00	24,500.00	47,520.00	46,442.00
459.10 · Historical Commission	250.00	100.00			0.00
459.20 · Community Day		0.01	730.14	28.98	0.00
461.10 · Open Space Committee	13,500.00	13,355.00	3,812.30	10,379.61	11,563.54
<b>Total 464 · CULTURE &amp; RECREATION</b>	<b>260,260.00</b>	<b>90,455.04</b>	<b>92,841.92</b>	<b>203,449.38</b>	<b>77,763.79</b>
<b>465 · COMMUNITY DEVELOPMENT</b>					
465.01 · Covid Expenses		879,247.00	164,339.76	40,877.07	4,000.00
465.54 · TMACC	5,000.00	5,000.00			
<b>Total 465 · COMMUNITY DEVELOPMENT</b>	<b>5,000.00</b>	<b>884,247.00</b>	<b>164,339.76</b>	<b>40,877.07</b>	<b>4,000.00</b>
<b>471 · DEBT ACTIVITY</b>					
471.10 · Debt Service	141,058.00	136,000.00	9,483.17	132,000.00	128,000.00
472.10 · Debt Interest	106,027.00	110,453.00	76,421.54	110,327.13	111,873.74
<b>Total 471 · DEBT ACTIVITY</b>	<b>247,085.00</b>	<b>246,453.00</b>	<b>85,904.71</b>	<b>242,327.13</b>	<b>239,873.74</b>
<b>481 · EMPLOYER PAID BENEFITS</b>					
481.10 · Employer Social Security	66,500.00	61,626.00	48,450.77	60,987.59	55,277.04
481.20 · Employer Medicare	16,500.00	15,000.00	11,512.02	14,520.87	13,061.59
481.30 · Unemployment UEC Trust	14,500.00	15,000.00	5,789.98	3,575.97	3,690.81
481.40 · 401(a) Contributions	20,600.00	20,600.00	3,605.52	22,410.17	10,833.87
481.50 · Payroll Expenses	9,000.00	8,350.00	6,622.55	7,989.06	6,679.40
483.30 · MMO Non-Uniform Pension	71,205.00	62,000.00		58,434.00	65,058.00
483.40 · Performance Bonus	35,000.00	30,000.00		34,536.77	29,550.00
483.50 · Employee Incentives	12,000.00	10,000.00		4,800.00	4,550.00
<b>Total 481 · EMPLOYER PAID BENEFITS</b>	<b>245,305.00</b>	<b>222,576.00</b>	<b>75,980.84</b>	<b>207,254.43</b>	<b>188,698.71</b>
<b>486 · INSURANCE</b>					
484.10 · Workers Compensation Policy	112,500.00	95,000.00	55,408.00	93,028.00	25,963.00
486.10 · General Liability Policy	15,000.00	15,000.00	12,583.00	12,583.00	9,583.00
486.20 · Property & Casualty Policy	15,000.00	15,000.00	12,678.00	12,738.00	10,455.00
486.30 · Automobile Policy	37,000.00	35,000.00	33,148.00	30,879.00	29,421.00
486.35 · Golf Course Policy					0.00
486.40 · Public Officials Policy	7,500.00	7,500.00	7,098.00	7,098.00	6,098.00
486.70 · Umbrella Policy	17,500.00	17,500.00	16,939.00	16,939.00	13,939.00
486.80 · Inland Marine	25,000.00	20,500.00	19,068.00	19,068.00	17,068.00
486.85 · Crime	200.00	250.00	152.00	152.00	52.00
486.90 · CyCurity	3,500.00	3,000.00	2,742.00	2,742.00	1,742.00
486.95 · Pesticide Herbicide	750.00	750.00	505.00	505.00	305.00
<b>Total 486 · INSURANCE</b>	<b>233,950.00</b>	<b>209,500.00</b>	<b>160,321.00</b>	<b>195,732.00</b>	<b>114,626.00</b>
<b>487 · EMPLOYEE BENEFITS</b>					
487.10 · Employee Health	275,000.00	296,800.00	195,175.89	265,961.49	265,858.32
487.20 · Employee Dental	7,000.00	10,176.00	4,909.76	9,332.12	9,038.36
487.30 · Disability & Life	11,000.00	13,780.00	6,552.46	10,040.84	10,743.75
<b>Total 487 · EMPLOYEE BENEFITS</b>	<b>293,000.00</b>	<b>320,756.00</b>	<b>206,638.11</b>	<b>285,334.45</b>	<b>285,640.43</b>

489 - MISCELLANEOUS EXPENSE & REFUNDS					
489.00 - Miscellaneous Expense	2,500.00	2,000.00	2,577.60	4,058.39	0.00
489.10 - Refund Current Year	10,000.00	10,000.00	8,013.86	6,706.97	13,088.92
489.20 - Refund Current Year Bldg Permit		0.01			0.00
489.30 - Key Deposit Refund Mtg Room		0.01			0.00
491.10 - Refund Prior Year		0.01			0.00
491.20 - Refund Prior Year Build Permit		0.01			0.00
<b>Total 489 - MISCELLANEOUS EXPENSE &amp; REFUNDS</b>	<b>12,500.00</b>	<b>12,000.04</b>	<b>10,591.46</b>	<b>10,765.36</b>	<b>13,088.92</b>
492 - INTERFUND TRANSFERS OUT					
492.01 - Trans to General Fund		0.01		-116,734.82	(59,285.31)
492.02 - Trans to Recreation Fund		0.01			0.00
492.04 - Trans to Chatham Light Fund	5,500.00	5,500.00		5,500.00	4,424.22
492.05 - Trans to Escrow Fund		0.01			0.00
492.30 - Trans.to Capital Improve/Reserv	100,000.00	100,000.00		1,299,926.26	50,000.00
492.33 - Trans to Road Improvement	25,000.00	25,000.00			25,000.00
492.35 - Trans to Liquid Fuel Fund		0.01			10,000.00
492.37 - Trans to Equipment Replacement	150,000.00	140,000.00		140,000.00	350,000.00
492.38 - Trans to IT Equipment Fund	25,000.00	10,000.00			25,000.00
492.42 - Trans to Ashland Woods					
492.48 - Transfer to Sewer Fund (2)		0.01			
492.49 - Transfer to Water Fund (2)		0.01			845.86
492.50 - Trans to IGC Operating Fund		0.01			0.00
492.51 - Transfer to Park Capital Fund		0.01			0.00
492.52 - Transfer to Overflow Fund		0.01			45,000.00
492.53 - Transfer IGC Equipment Replace	50,000.00	50,000.00		50,000.00	235,000.00
492.55 - Trans to IGC Improvement Fund	25,000.00	25,000.00		25,000.00	25,000.00
492.56 - Emergency Services Capital Fund	50,000.00	50,000.00		50,000.00	
492.57 - Bridge Fund	838,454.00	250,000.00		295,000.00	250,000.00
<b>Total 492 - INTERFUND TRANSFERS OUT</b>	<b>1,268,954.00</b>	<b>650,000.09</b>	<b>-</b>	<b>1,748,691.44</b>	<b>960,984.77</b>
499.00 - Misc. Expenditures				2,146.33	915.24
66900 - Reconciliation Discrepancies				0.00	358.74
<b>Total Expense</b>	<b>5,769,187.00</b>	<b>6,206,743.24</b>	<b>3,544,647.64</b>	<b>6,175,553.94</b>	<b>4,918,472.27</b>
			912,601.22	400,495.55	442,812.35

GENERAL FUND

REVENUE

LINE	BUDGET \$	NOTES
301.10	655,000.00	Tax Collectors est = 655,000.00
310.21	2,123,400.00	Expected revenue by increasing the EIT General to .75%
321.72	12,500.00	Verizon Cell tower rent. Tower expected to be erected in 2023.
321.80	136,800.00	This includes Verizon and Comcast.
430.12	424,924.00	Includes seven Full-Time positions; Director, Foreman and Five Laborers (402,924.00) and Part-Time & Seasonal staff (22,000.00) Water and Sewer wages are in Line 429.99.
354.09	188,454.00	\$138,454.00 has been approved by the DCED Gaming Grant for Woodview Road Bridge. Funds will be transferred to the Bridge Fund once they are received. \$50,000 Grants for Comp Plan, Parks Master Plan; lines 414.45 & 454.24.
364.60	665,000.00	SECCRA Revenue; \$25,000 towards roads, \$15,000 for electric generation, recycling fees and disposal fees \$4.75 per ton. Tipping Fees-613,700 Roads-25,000, Electric-15,000 & ACT 101-113,000.
355.07	67,000.00	This is a pass-through account, expenses are shown on line 411.53.
392.09	535,710.96	From the Golf Course Fund to offset Staff salaries and benefits. This is a pass-through account and balanced by expense 452..
392.36	94,000.00	Transferred from Open Space Fund to offset expenses. Includes new position, Director of Open Space and Parks.
392.49	347,895.00	From the Water & Sewer Funds to offset Staff salaries and benefits. This is a pass-through account and balanced by expense 429..
392.50	149,099.00	From the Water & Sewer Funds to offset Staff salaries and benefits. This is a pass-through account and balanced by expense 429..

GENERAL FUND

EXPENSES

LINE	BUDGET \$	NOTES
402.10	34,500.00	The Finance position (79,248) is split between the General Fund (50%) and Water/Sewer (50%) [Sewer-70%, Water-30%].
405.15	16,085.33	The receptionist wages are split three ways; 405.15 (25%), 413.10 (25%) & 429.13 (50%)
409.35	15,000.00	General Maintenance and sealing and stripping the parking lots
409.45	4,000.00	Cleaning done in-house, except for special services/waxing of floors
411.51	310,916.64	Contribution to West Grove Fire Company for Fire and Rescue Services
412.10	149,091.64	Contribution to West Grove Fire Company for Ambulance Service
414.45	35,000.00	Includes Codification update and Comprehensive Plan update
429.00	139,954.18	From the Water & Sewer Funds to offset Staff salaries and benefits. This is a pass-through account and balanced by expense 392.49 (70%) & 392.50 (30%).
429.10	34,500.00	The Finance position (79,248) is split between the General Fund (50%) and Water/Sewer (50%) [Sewer-70%, Water-30%].
430.32	11,000.00	Includes the purchase of two radio's on the County's radio platform
432.24	15,000.00	Purchase of salt, majority of funding comes from Liquid Fuels Fund
433.24	12,000.00	Includes PW portion of annual Traisr Subscription
438.31	0.00	This line has been transferred to the Bridge Fund
438.74	27,000.00	Includes hammer/breaker attachment, core drill, dewatering pump, concrete chainsaw and concrete cutoff saw
439.45	300,000.00	The expected costs for 2024 will be 620,000.00 (300,000-GF, 320,000-Liquid Fuels & 0.00-Road Improvement Fund) Wickerton Farms – Mill, Base Repair, Level & Overlay Penwyck Lane – Mill, Base Repair, Level & Overlay Hipkins, Tice & Dingee Roads – In-house paving projects
454.12	80,000.00	New Position, Manager of Open Space and Parks, offset by Open Space Funding
454.24	35,000.00	Includes Master Plan for Goddard Park and Blosser Property
454.37	15,000.00	General Maintenance cost of the Goddard Park including; Dog Park & Comfort Station
454.45	12,000.00	Portions to be used for Husbands Run Trail & Bridge
454.74	48,000.00	Paving of the upper lot and associated drainage.
461.10	13,355.00	Includes: professional staff, conference, land owner reception and newsletter.
471.10	141,000.00	Debt Service for three financial notes with Wells Fargo (through Del Val); 1999-30,000.00, 2011-1,000.00 & 2015-110,000.00.
472.10	106,027.00	Debt Interest for three financial notes with Wells Fargo (through Del Val); 1999-4,750.00, 2011-8,625.00 & 2015-92,652.00.
492.57	638,454.00	Includes; \$138,454.00-Gaming Grant and \$500,000.00 from General Fund

## BRIDGE FUND

	2028	2027	2026	2025	2024
	Projected	Projected	Projected	Projected	Budget
3900 · Retained Earnings	1,150,008.75	1,028,690.50	907,372.25	786,054.00	654,600.00
<b>300 · REVENUES</b>					
341.01 · Interest Income	-	-	-	-	-
392.01 · Transfer from General Fund	500,000.00	500,000.00	500,000.00	500,000.00	838,454.00
392.01 · Transfer from Capital Fund	-	-	-	-	-
<b>Total 300 · REVENUE</b>	<b>1,650,008.75</b>	<b>1,528,690.50</b>	<b>1,407,372.25</b>	<b>1,286,054.00</b>	<b>1,493,054.00</b>
<b>400 · EXPENDITURES</b>					
404.10 · Legal Services					5,000.00
406.31 · Professional Services					5,000.00
406.34 · Legal					
406.39 · Bank Fees					
408.31 · Engineering Bridges					
438.281 · Bridge Materials	18,000.00	18,000.00	18,000.00	18,000.00	15,000.00
438.31 · Bridge Inspections	11,000.00	11,000.00	11,000.00	11,000.00	10,000.00
438.35 · Contract & Extra Hire	-	-	-	-	80,000.00
Woodview Road (357-02)					40,000.00
Glen Willow Road					40,000.00
Hilton Road					
Chambers Road					
Paschall Mill Road					
E. London Grove Road					
Angelica Drive					
Friendship Drive					
Rose Hill Road					
Woodview Road (357-03)					
Woodview Road (357-01)					
Lloyd Road					
Indian Run Road					
438.381 · Bridge Equipment Rental	16,500.00	16,500.00	16,500.00	16,500.00	40,000.00
Woodview Road (357-02)					20,000.00
Glen Willow Road					20,000.00
Hilton Road					
Chambers Road					
Paschall Mill Road					
E. London Grove Road					
Angelica Drive					
Friendship Drive					
Rose Hill Road					
Woodview Road (357-03)					
Woodview Road (357-01)					
Lloyd Road					
Indian Run Road					
438.61 · Bridge Contracting					72,000.00
Woodview Road (357-02)					36,000.00
Glen Willow Road					36,000.00
Hilton Road					
Chambers Road					
Paschall Mill Road					
E. London Grove Road					
Angelica Drive					
Friendship Drive					
Rose Hill Road					
Woodview Road (357-03)					
Woodview Road (357-01)					
Lloyd Road					
Indian Run Road					
438.66 · Bridge Engineering	60,000.00	60,000.00	60,000.00	60,000.00	70,000.00
Woodview Road (357-02)					30,000.00
Glen Willow Road					30,000.00
Hilton Road					10,000.00
Chambers Road					
Paschall Mill Road					
E. London Grove Road					
Angelica Drive					
Friendship Drive					
Rose Hill Road					
Woodview Road (357-03)					
Woodview Road (357-01)					
Lloyd Road					
Indian Run Road					

438.67 - Bridge Repair	273,181.75	273,181.75	273,181.75	273,181.75	410,000.00
Woodview Road (357-02)					205,000.00
Glen Willow Road					205,000.00
Hilton Road					
Chambers Road					
Paschall Mill Road					
E. London Grove Road					
Angelica Drive					
Friendship Drive					
Rose Hill Road					
Woodview Road (357-03)					
Woodview Road (357-01)					
Lloyd Road					
Indian Run Road					
492.01 - Transf.to Gen.Fund					
400 - EXPENDITURES - Other					
<b>Total 400 - Expenditures</b>	<b>378,681.75</b>	<b>378,681.75</b>	<b>378,681.75</b>	<b>378,681.75</b>	<b>707,000.00</b>
<b>Net Income</b>	<b>1,271,327.00</b>	<b>1,150,008.75</b>	<b>1,028,690.50</b>	<b>907,372.25</b>	<b>786,054.00</b>

2023 Woodview Road	750000	Transfer from Capital
2023 Glen Willow Road	250000	
2024 Hilton Road	360150	
2024 Chambers Road	103000	
2024 Paschall Mill Road	77250	
2024 E. London Grove Road	265225	
2024 Angelica Drive	12000	
2024 Friendship Drive	12000	
2025 Rose Hill Road	273191.75	
2026 Woodview Road	844131.6	

## BRIDGE FUND EXPLANATORY

### REVENUE

LINE	BUDGET \$	NOTES
3900	500,000.00	Expected retained earnings (carry-over)
392.01	638,454.00	500,000.00 from General Fund & 138,454.00 from Gaming Grant
392.30	750,000.00	Contribution from Capital Fund; Capital Fund will be used to cover the costs of the Woodview Road Bridge.

### EXPENSES

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

Due to the amount of Bridget replacements/repairs pending the Bridge Fund has a forecasted budget through 2028. London Grove Township will continue to seek alternative funding for the repairs. Permitting delays have caused the Woodview Road and Glen Willow Road Bridges to be moved back in the schedule, the hope is to begin construction Spring 2024.

#### 2023-2024

Woodview Road	750,000.00	(Funds from Capital Reserve)
Glen Willow Road	250,000.00	Bridge Fund
Hilton Road	360,150.00	
Chambers Road	103,000.00	
Paschall Mill Road	77,250.00	

#### 2025

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

#### 2026

Rose Hill Road (near Boro)	273,181.75
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#### 2027

Woodview Road	844,131.60
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## CAPITAL IMPROVEMENT FUND

Updated 10/5/2023

	<u>2024</u>	<u>2023</u>	<u>2023</u>
	<u>Budget</u>	<u>Budget</u>	<u>YTD</u>
3900 · Retained Earnings	863,604.02	782,616.53	782,616.53
300 · REVENUES			
341.01 · Interest Income	8,500.00	250.00	6,154.64
389.00 · State Aid Sidewalk			
392.01 · Transfer General Fund	100,000.00	100,000.00	74,832.85
<b>Total 300 · REVENUE</b>	<u>972,104.02</u>	<u>882,866.53</u>	<u>863,604.02</u>
400 · EXPENDITURES			
404.10 · Legal Services			
406.31 · Professional Services			
406.34 · Legal Advertising			
406.39 · Bank Fees			
435.28 · Sidewalk (State Road)			
435.28 · Paving (State Road)	0.00	0.00	0.00
438.28 · Bridge Replacement (Woodview Road)			
452.28 · Material Purchase			
438.74 · Equipment Purchase			
439.45 · Contracted Paving			
454.71 · Land Acquisition			
492.01 · Transf.to Gen.Fund			
492.50 · Transfer to Golf Course			
492.57 · Transfer to Bridge Fund		750,000.00	
400 · EXPENDITURES - Other			
<b>Total 400 · Expenditures</b>	<u>-</u>	<u>750,000.00</u>	<u>-</u>
<b>Net Income</b>	<u>972,104.02</u>	<u>132,866.53</u>	<u>863,604.02</u>

CAPITAL IMPROVEMENT FUND

REVENUE

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

CAPITAL IMPROVEMENT FUND

EXPENSES

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

The Township does anticipate using \$750,000.00 from the Capital Fund to replace the Woodview Road Bridge. The project will be coordinated by Public Works.

# CHATHAM LIGHT FUND

Updated 10/6/2023

	<u>2024</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	Budget	Budget	YTD	Actual
<b>Income</b>				
3900 · Retained Earnings	4,475.90	3,955.90	3,955.90	3,715.15
<b>300 · REVENUE</b>				
341.01 · Interest Earned	15.00	-	11.00	2.13
301.10 · Current	-	-	-	-
301.20 · Prior				
392.55 · Transfer from General Fund	5,500.00	5,500.00		5,500.00
<b>TOTAL 300 · REVENUE</b>	<u>9,990.90</u>	<u>9,455.90</u>	<u>3,966.90</u>	<u>9,217.28</u>
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
406.39 · Bank Fees	-	-	-	-
434.36 · Electric/PECO	4,980.00	4,980.00	3,264.12	5,261.38
<b>Total 400 · EXPENDITURES</b>	<u>4,980.00</u>	<u>4,980.00</u>	<u>3,264.12</u>	<u>5,261.38</u>
<b>Total Expense</b>	<u>4,980.00</u>	<u>4,980.00</u>	<u>3,264.12</u>	<u>5,261.38</u>
<b>Net Income</b>	<b>5,010.90</b>	<b>4,475.90</b>	<b>702.78</b>	<b>3,955.90</b>
<b>Minus Retained Earnings</b>	535.00	520.00	(3,253.12)	240.75

CHATHAM LIGHT FUND

REVENUE

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

CHATHAM LIGHT FUND

EXPENSES

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

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

## EMERGENCY SERVICES CAPITAL FUND

Update 7/26/2023

	<u>2024</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	Budget	Budget	YTD	Actual
<b>Income</b>				
3900 · Retained Earnings	100,000.00	50,000.00	50,000.00	-
<b>300 · REVENUE</b>				
341.01 · Interest Earned	15.00	15.00		
392.55 · Transfer from General Fund	50,000.00	50,000.00		50,000.00
<b>TOTAL 300 · REVENUE</b>	<u>150,015.00</u>	<u>100,015.00</u>	<u>50,000.00</u>	<u>50,000.00</u>
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
406.39 · Bank Fees	15.00	15.00		
<b>Total 400 · EXPENDITURES</b>	<u>15.00</u>	<u>15.00</u>	<u>-</u>	<u>-</u>
<b>Total Expense</b>	<u>15.00</u>	<u>15.00</u>	<u>-</u>	<u>-</u>
<b>Net Income</b>	<b>150,000.00</b>	<b>100,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>

EMERGENCY SERVICES FUND

REVENUE

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

EMERGENCY SERVICES FUND

EXPENSES

LINE	BUDGET \$	NOTES

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

## EQUIPMENT REPLACEMENT FUND

Up dated 10/6/2023

	2027	2026	2025	2024	2023	2023
	Budget	Budget	Budget	Budget	Budget	YTD
<b>Income</b>						
3900 · Retained Earnings	338,527.55	208,523.55	397,520.55	448,518.55	576,347.61	576,347.61
<b>300 · REVENUE</b>						
341.01 · Interest Earned	29.00	28.00	27.00	26.00	32.00	20.94
391.10 · Sale of PWD Equipment	35,500.00	68,000.00	44,000.00	9,000.00	4,000.00	
392.36 · Transfer from Open Space Fund Fund	50,000.00	50,000.00	50,000.00	125,000.00		
392.37 · Transfer from General Fund	165,000.00	160,000.00	155,000.00	150,000.00	140,000.00	
392.48 · Transfer from Sewer Fund Fund	57,500.00	55,000.00	52,500.00	50,000.00		
392.49 · Transfer from Water Fund	57,500.00	55,000.00	52,500.00	50,000.00	140,000.00	
<b>TOTAL 300 · REVENUE</b>	<b>704,056.55</b>	<b>596,551.55</b>	<b>751,547.55</b>	<b>832,544.55</b>	<b>860,379.61</b>	<b>576,368.55</b>
<b>Expense</b>						
<b>400 · EXPENDITURES</b>						
406.39 · Bank Fees	24.00	24.00	24.00	24.00	24.00	
438.74 · Capital Equipment Purchase	310,000.00	258,000.00	543,000.00	435,000.00	252,908.00	127,850.00
<b>Total 400 · EXPENDITURES</b>	<b>310,024.00</b>	<b>258,024.00</b>	<b>543,024.00</b>	<b>435,024.00</b>	<b>252,932.00</b>	<b>127,850.00</b>
<b>Total Expense</b>	<b>310,024.00</b>	<b>258,024.00</b>	<b>543,024.00</b>	<b>435,024.00</b>	<b>252,932.00</b>	<b>127,850.00</b>
<b>Net Income</b>	<b>394,032.55</b>	<b>338,527.55</b>	<b>208,523.55</b>	<b>397,520.55</b>	<b>607,447.61</b>	<b>448,518.55</b>

EQUIPMENT REPLACEMENT FUND

REVENUE

LINE	BUDGET \$	NOTES
391.10	9,000.00	Expected revenue from the sale of replaced equipment
397.36	125,000.00	Transfer from Open Space Fund
392.37	150,000.00	Transfer from General Fund
392.48	50,000.00	Transfer from Sewer Operating
392.49	50,000.00	Transfer from Water Operating

EQUIPMENT REPLACEMENT FUND

EXPENSES

LINE	BUDGET \$	NOTES
438.74	435,000.00	Replacement of Bucket Truck, John Deere Tractor & Boom Mower, New Holland Tractor, Ventrac Mower

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

The equipment replacement schedule is planned many years in advance of purchase. The 2023 Budget shows an additional three-year projection.

Additional funding shown within the 2024 Budget are;

- o \$125,000.00 from the Open Space Fund
- o \$50,000.00 from the Water Fund
- o \$50,000.00 from the Sewer Fund

## IGC EQUIPMENT REPLACEMENT FUND

Updated 10/6/2023

	2028	2027	2026	2025	2024
	Budget	Budget	Budget	Budget	Budget
<b>Income</b>					
3900 · Retained Earnings	61,228.63	67,258.63	84,288.63	101,318.63	110,348.63
<b>300 · REVENUE</b>					
341.01 · Interest Earned	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
391.10 · Sale of Equipment	-	-	-	-	-
392.09 · Transfer from IGC Operating	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
392.37 · Transfer from General Fund	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
<b>TOTAL 300 · REVENUE</b>	140,228.63	146,258.63	163,288.63	180,318.63	189,348.63
<b>Expense</b>					
<b>400 · EXPENDITURES</b>					
406.39 · Bank Fees	30.00	30.00	30.00	30.00	30.00
438.74 · Capital Equipment Purchase	85,000.00	85,000.00	96,000.00	96,000.00	88,000.00
<b>Total 400 · EXPENDITURES</b>	85,030.00	85,030.00	96,030.00	96,030.00	88,030.00
<b>Total Expense</b>	85,030.00	85,030.00	96,030.00	96,030.00	88,030.00
<b>Net Income</b>	55,198.63	61,228.63	67,258.63	84,288.63	101,318.63

INNISCRONE GOLF COURSE  
EQUIPMENT REPLACEMENT FUND

REVENUE

LINE	BUDGET \$	NOTES
3900	180,904.00	Expected Retained Earnings
392.07	25,000.00	Transfer from IGC Operating
392.37	50,000.00	Transfer from General Fund

INNISCRONE GOLF COURSE  
EQUIPMENT REPLACEMENT FUND

EXPENSES

LINE	BUDGET \$	NOTES
438.74	19,900.00	Aerator (39,000), Heavy Duty Hauler (41,000), Utility Cart (12,000). Expected to be a five 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.

Golf carts will be included in the 2025 budget.

## IGC IMPROVEMENT FUND

Updated 10/6/2023

	<u>2024</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Budget</u>	<u>Budget</u>	<u>YTD</u>	<u>Actual</u>
<b>Income</b>				
3900 · Retained Earnings	154,716.06	154,716.06	152,646.26	187,874.18
300 · REVENUE				
341.01 · Interest Earned	3,269.00	5.00	2,069.80	963.68
391.10 · Sale of Equipment	-	-	-	-
392.55 · Transfer from General Fund	25,000.00	25,000.00		25,000.00
<b>TOTAL 300 · REVENUE</b>	<u>182,985.06</u>	<u>179,721.06</u>	<u>154,716.06</u>	<u>213,837.86</u>
<b>Expense</b>				
400 · EXPENDITURES				
406.39 · Bank Fees	-	-	-	-
438.74 · Capital Equipment Purchase	-	-	-	-
452.69 · Golf Course Improvements	65,000.00	50,000.00		61,191.60
<b>Total 400 · EXPENDITURES</b>	<u>65,000.00</u>	<u>50,000.00</u>	<u>-</u>	<u>61,191.60</u>
<b>Total Expense</b>	65,000.00	50,000.00	-	61,191.60
<b>Net Income</b>	<b>117,985.06</b>	<b>129,721.06</b>	<b>154,716.06</b>	<b>152,646.26</b>

INNISCRONE GOLF COURSE  
IMPROVEMENT FUND

REVENUE

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

INNISCRONE GOLF COURSE  
IMPROVEMENT FUND

EXPENSES

LINE	BUDGET \$	NOTES
452.69	50,000.00	Pro-Shop Repairs
452.69	15,000.00	Re-route the cart path at Hole 18. Pave/patch other areas on cart path

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

## IGC OPERATING FUND

Updated 10/6/2023

	<u>2024</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
	<u>Budget</u>	<u>Budget</u>	<u>YTD</u>	<u>Actual</u>	<u>Actual</u>
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3900 · Retained Earnings			410,049.26	109,866.04	120,362.05
<b>300 · REVENUE</b>					
332.00 · Restitution & Settlements	0.00	0.00		0.00	
341.01 · Interest Earned	125.00	15.00	77.93	33.86	15.43
367.10 · Gift Certificates	6,800.00	5,000.00	3,888.70	5,409.94	12,480.18
367.11 · Greens Fees	810,000.00	720,000.00	747,318.12	719,508.91	697,625.02
367.12 · Lessons	6,500.00	5,000.00	1,490.00	2,983.23	3,745.79
367.13 · Driving Range	37,500.00	35,000.00	28,776.84	30,426.10	29,192.00
367.14 · Alcohol Sales	75,500.00	70,000.00	63,065.87	75,807.29	73,360.45
367.15 · Non-Alcoholic Beverages	18,590.00	12,000.00	14,415.82	14,260.67	11,401.49
367.16 · Food Sales	36,500.00	45,000.00	27,831.30	56,360.71	43,190.81
367.17 · Pro-Shop Sales Non-Taxable	7,500.00	350.00	5,214.52	346.84	2,033.23
367.18 · Pro-Shop Sales - Taxable	37,500.00	30,000.00	33,873.59	27,632.65	27,141.84
367.19 · Tips	17,000.00	16,500.00	10,704.11	18,727.83	18,950.98
367.20 · Sales Tax	11,000.00	9,000.00	7,887.66	9,609.05	8,611.36
367.42 · Golf Memberships	95,000.00	95,000.00	48,285.10	88,156.66	111,881.31
389.01 · Refund Current Yr.	275.00	275.00	62.00	779.74	5,478.74
392.01 · Transfer from General Fund	0.00	0.00	36,455.94		3,243.75
392.46 · Transfer from Overflow Fund	0.00	0.00		0.00	45,000.00
395.00 · Refund Prior Year	0.00	0.00		0.00	
<b>Total 300 · REVENUE</b>	<u>1,159,790.00</u>	<u>1,043,140.00</u>	<u>1,029,347.50</u>	<u>1,050,043.48</u>	<u>1,093,352.38</u>
<b>Total Income</b>	1,159,790.00	1,043,140.00	1,439,396.76	1,159,909.52	1,213,714.43

Expense

400 · Expenditures					
407.00 · IT & Computers	2,000.00	2,000.00	305.28	324.60	771.14
452.10 · Director Wages					1,010.65
452.11 · Healthcare					
452.12 · Full Time Employee Wages					
452.13 · Disability & Life					
452.14 · UEC Group Trust					
452.15 · Part-Time/Seasonal Wages					
452.16 · 401(a) Pension Contribution					
452.17 · 457(b) Pension Contribitutions					
452.18 · Dental					
452.19 · FICA Taxes					
452.20 · SUPPLIES					
452.24 · Office Supplies	3,500.00	3,500.00	2,278.08	132.32	3,807.14
452.25 · Dinning Room Supples	1,500.00	1,500.00		49.80	852.28
452.26 · Facility Supplies	4,200.00	3,500.00	4,006.53	7,039.15	13,541.96
452.27 · Kitchen & Cleaning Supplies	1,900.00	3,000.00	294.04	613.51	2,111.50
452.28 · Pesticides	40,000.00	40,000.00	66,528.75	67,699.80	37,429.40
452.29 · Fertilizer	5,000.00	5,000.00	719.66	5,647.41	51,460.05
452.291 · Grass Seed	5,000.00	5,000.00	3,570.00		
452.292 · Water Treatment	22,500.00	22,500.00	2,500.00	23,398.42	
452.293 · Growth Regulators	11,900.00	11,900.00			
452.XXX · Other				110.87	
<b>Total 452.20 · SUPPLIES</b>	<b>95,500.00</b>	<b>95,900.00</b>	<b>79,897.06</b>	<b>104,691.28</b>	<b>109,202.33</b>

452.22 · Tips - Charged	17,000.00	16,500.00			414.12
452.30 · Merchant Services	26,000.00	24,000.00	22,092.51	21,239.69	22,864.95
452.31 · Professional Services	0.00	0.01		862.26	
452.32 · Communication	10,000.00	10,000.00	2,527.65	10,834.77	9,870.12
452.33 · Gasoline/Diesel Fuel	33,000.00	37,000.00	28,231.10	43,097.36	28,406.02
452.34 · Advertising	5,000.00	5,000.00		4,602.91	8,620.99
452.35 · Property Insurance	0.00	0.00		0.00	
452.36 · Utilities	22,700.00	31,000.00	5,302.98	18,942.12	19,677.42
452.37 · Building Maint/Repairs	15,000.00	10,000.00	16,173.40	9,330.65	10,825.43
452.371 · Course Maint/Repairs	25,000.00	25,000.00	7,535.82	13,710.50	15,404.48
452.372 · Charging Station	0.00	0.00		0.00	665.12
452.38 · Rental Golf Cars	3,000.00	0.01	4,601.63	0.00	5,240.00
452.39 · Bank Fees	300.00	440.00	3.90	593.34	505.19
452.40 · Irrigation Repair	7,000.00	7,000.00	1,142.11	22,365.05	15,544.80
452.41 · Irrigation Pump House	10,000.00	1,000.00	3,520.84	2,689.00	
452.411 · Irrigation Repair Heads	3,000.00	3,000.00		2,831.38	
452.42 · Business Tax	11,000.00	9,000.00	7,491.38	10,269.54	10,618.26
452.44 · Sanitation Trash	6,800.00	6,800.00			4,008.54
452.45 · Contract Services	1,000.00	1,000.00	5,940.34	3,256.00	530.00
452.46 · Dues & Subscriptions	9,200.00	6,000.00	8,762.09	3,880.00	9,726.38
452.47 · Security Alarm System	850.00	700.00	797.96	1,041.25	670.80
452.48 · Janitorial Services	3,200.00	13,200.00		6,780.34	13,950.24
452.49 · Liquor License	1,490.00	1,490.00			
452.491 · Board of Health License	600.00	600.00	400.00		400.00
452.50 · Pesticide License	100.00	100.00			
452.51 · COST OF GOODS SOLD					
452.51 · Other			194.86		308.47
452.510 · Food	20,800.00	23,000.00	12,463.24	26,470.49	26,695.62
452.511 · Non-Alcoholic Beverages	7,500.00	7,500.00	6,822.60	9,698.09	2,967.78
452.512 · Alcoholic Beverages	21,500.00	24,000.00	13,697.33	20,797.42	18,379.50
452.513 · Pro-Shop Merchandise	9,800.00	10,000.00	4,900.16	38,031.48	26,041.34
Total 452.51 · COST OF GOODS SOLD	59,600.00	64,500.00	37,883.33	94,997.48	74,392.71

452.53 · Gift Certificates Redeemed	0.00	0.01			
452.60 · Equipment Repairs	28,000.00	23,500.00	32,982.71	27,594.36	36,190.12
452.61 · Bridge Repairs	2,500.00	0.01	1,057.68		
452.62 · Fire Alarm	1,000.00	1,000.00			
452.63 · Fire Suppression/Sprinkler	170.00	170.00			
452.74 · Equipment	9,000.00	9,000.00	277.72	36.06	339.30
<b>471 · DEBT ACTIVITY</b>					
471.10 · Debt Service	47,000.00	46,000.00	46,000.00	43,000.00	41,000.00
472.10 · Debt Interest	21,409.00	14,051.52	15,298.10	23,772.31	35,148.90
<b>Total 471 · DEBT ACTIVITY</b>	<b>68,409.00</b>	<b>60,051.52</b>	<b>61,298.10</b>	<b>66,772.31</b>	<b>76,148.90</b>
<b>486 · INSURANCE</b>					
484.10 · Workers Compensation	6,901.00	6,901.00			6,901.00
486.10 · Liability	1,742.00	1,742.00			1,742.00
486.20 · Property & Casualty	871.00	871.00			871.00
486.70 · Umbrella	331.00	331.00			331.00
486.80 · Inland Marine	7,841.00	7,841.00			7,841.00
<b>Total 486 · INSURANCE</b>	<b>17,686.00</b>	<b>17,686.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,686.00</b>
<b>489.00 · Miscellaneous Expenses</b>					
489.01 · Refunds Current Year				-1,289.04	619.71
489.00 · Miscellaneous Expenses - Other			50.00	1,505.97	83.36
<b>Total 489.00 · Miscellaneous Expenses</b>					<b>703.07</b>
492.01 · Transfer to General Fund	544,185.00	535,710.96	499,139.99	392,350.98	444,099.26
492.53 · Transfer IGC Equipment Replace	25,000.00				
400 · Expenditures - Other	0.00	0.00	0.00	0.00	45,000.00
<b>Total 400 · Expenditures</b>	<b>1,159,790.00</b>	<b>1,018,348.52</b>	<b>827,415.58</b>	<b>863,310.16</b>	<b>983,486.34</b>
<b>Total Expense</b>	<b>1,159,790.00</b>	<b>1,018,348.52</b>	<b>827,415.58</b>	<b>863,310.16</b>	<b>983,486.34</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>24,791.48</b>	<b>611,981.18</b>	<b>406,465.40</b>	<b>230,228.09</b>
<b>Net Income</b>	<b>0.00</b>	<b>24,791.48</b>	<b>611,981.18</b>	<b>406,465.40</b>	<b>230,228.09</b>

INNISCRONE GOLF COURSE  
OPERATING FUND

REVENUE

LINE	BUDGET \$	NOTES
367.11	810,000.00	Greens Fees are weather dependent, winter and rain are the biggest variables.
367.42	95,000.00	Memberships are spread out throughout the year, with the bulk of the memberships in the spring and fall.
367.17 & .18		Opening the Pro-Shop in 2023 has increased revenue.

OPERATING FUND

EXPENSES

LINE	BUDGET \$	NOTES
452.10- 452.19	0.00	These expenditures are shown in the General Fund Budget. Golf Course Operating Funds are transferred to the General Fund to cover the costs. Shown in 492.01
452.33	33,000.00	Fluctuating fuel costs makes estimates difficult
452.41	10,000.00	Pump Station upgrade to transition to new technology & treatments
452.74	9,000.00	Includes range equipment and range balls
471.10	46,000.00	Principal Payment, Per General Obligation Note – Schedule of Payment. Terminates 2/2039
472.10	14,051.52	Interest Payment
492.53	25,000.00	Transfer to IGC Equipment Replacement Fund – New line item

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

Updated 10/6/2023

	2024	2023	2023	2022
	Budget	Budget	YTD	Actual
<b>Income</b>				
3900 · Retained Earnings	55,530.33	66,170.41	66,170.41	71,652.56
<b>300 · REVENUE</b>				
341.01 · Interest Earned	-	-	1,629.86	764.61
391.10 · Sale of Equipment	-	-	-	-
· Transfer from Sewer Fund	5,000.00	5,000.00		5,000.00
· Transfer from Water Fund	5,000.00	5,000.00		5,000.00
392.55 · Transfer from General Fund	25,000.00	25,000.00	-	-
<b>TOTAL 300 · REVENUE</b>	<b>90,530.33</b>	<b>101,170.41</b>	<b>67,600.27</b>	<b>82,417.17</b>
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
406.39 · Bank Fees				
407.00 · Professional Services	17,500.00	12,500.00	6,015.00	12,861.26
407.20 · Maintenance				
407.42 · Materials & Supplies				
407.45 · Contract Services	19,200.00			
438.74 · Capital Equipment Purchase	15,000.00	15,000.00	6,254.94	3,385.50
492.01 · Transfer to General Fund				
<b>Total 400 · EXPENDITURES</b>	<b>51,700.00</b>	<b>27,500.00</b>	<b>12,269.94</b>	<b>16,246.76</b>
<b>Total Expense</b>	<b>51,700.00</b>	<b>27,500.00</b>	<b>12,269.94</b>	<b>16,246.76</b>
<b>Net Income</b>	<b>38,830.33</b>	<b>73,670.41</b>	<b>55,330.33</b>	<b>66,170.41</b>

IT FUND

REVENUE

LINE	BUDGET \$	NOTES
3900	77,000.00	Expected Retained earnings.
	5,000.00	Transfer from Water Fund
	5,000.00	Transfer from Sewer Fund
	25,000.00	Transfer from General Fund

IT FUND

EXPENSES

LINE	BUDGET \$	NOTES
407.00	17,500.00	Professional Services
407.45	19,200.00	Rothwell Printer Contract (expires 4/2024), Microsoft O365, Security, off site security

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.

Added new line, 407.45 (contracted services) Covers printer/copier leases. New Service - Office365 (Cloud based) for all employees.

## LIQUID FUELS FUND

Updated 10/4/2022

	2024	2023	2023
	Budget	Budget	YTD
<b>Income</b>			
<b>300 · REVENUE</b>			
3900 · Retained Earnings	255,977.35	124,112.49	124,112.49
341.01 · Interest Earned	50.00	100.00	26.55
351.12 · Federal Emergency Disaster	0.00	0.01	
357.03 · State Allocation	345,000.00	335,790.06	341,460.00
357.04 · Turnback Allocation	16,640.00	16,640.00	16,640.00
389.01 · Refunds Current Year	0.00	0.01	
392.01 · Trans From General Fund	0.00	0.01	
392.33 · Trans fr. Road Improvement Fund	0.00	0.01	
<b>Total 300 · REVENUE</b>	<b>617,667.35</b>	<b>476,642.59</b>	<b>482,239.04</b>
<b>Total Income</b>	<b>617,667.35</b>	<b>476,642.59</b>	<b>482,239.04</b>
<b>Expense</b>			
<b>400 · EXPENDITURES</b>			
406.39 · Bank Fees	30.00	75.00	20.00
<b>Total 400 · EXPENDITURES</b>	<b>30.00</b>	<b>75.00</b>	<b>20.00</b>
<b>432.00 · Snow &amp; Ice Removal</b>			
432.24 · Materials Snow Removal	85,000.00	85,000.00	5,241.69
<b>Total 432.00 · Snow &amp; Ice Removal</b>	<b>85,000.00</b>	<b>85,000.00</b>	<b>5,241.69</b>
<b>433.00 · Traffic Control - Signs</b>			
433.24 · Materials Signs	0.00	0.01	
433.45 · Contract Line Painting	40,000.00	40,000.00	
<b>Total 433.00 · Traffic Control - Signs</b>	<b>40,000.00</b>	<b>40,000.01</b>	<b>0.00</b>
<b>437.00 · Machinery &amp; Repair</b>			
437.37 · Equipment Repairs	0.00	0.00	0.00
<b>Total 437.00 · Machinery &amp; Repair</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>438.00 · Roads &amp; Highways</b>			
438.28 · Materials Road	0.01	0.01	
438.37 · Repairs & Maint. (Pipe)	0.01	0.01	
<b>Total 438.00 · Roads &amp; Highways</b>	<b>0.02</b>	<b>0.02</b>	<b>0.00</b>
<b>439.00 · Construction &amp; Rebuilding</b>			
439.45 · Contract - Paving	320,000.00	211,000.00	211,000.00
439.67 · Bridge Repairs	0.01	0.01	
<b>Total 439.00 · Construction &amp; Rebuilding</b>	<b>320,000.01</b>	<b>211,000.01</b>	<b>211,000.00</b>
392.01 · Trans to General Fund			10,000.00
<b>Total Expense</b>	<b>445,030.03</b>	<b>336,075.04</b>	<b>226,261.69</b>
<b>Net Income</b>	<b>172,637.32</b>	<b>140,567.55</b>	<b>255,977.35</b>

LIQUID FUEL FUND

REVENUE

LINE	BUDGET \$	NOTES
357.03	345,000.00	State allocation, based on PADOT September estimation letter
357.04	16,640.00	Turnback allocation

LIQUID FUEL FUND

EXPENSES

LINE	BUDGET \$	NOTES
432.24	85,000.00	Snow removal materials
433.45	40,000.00	Annual line painting
439.45	320,000.00	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

Updated 10/6/2023

	2024	2023	2023	2022
	Budget	Budget	YTD	Actual
<b>Income</b>				
<b>300 · REVENUE</b>				
3900 · Retained Earnings	4,734,683.35	4,208,197.20	4,208,197.20	3,783,642.00
310.21 · Earned Income Tax	717,589.00	717,589.00	465,967.42	422,900.17
310.22 · EIT-Prior	0.00	0.01	26,772.37	
341.01 · Interest Earned	46,000.00	2,500.00	34,426.36	7,258.57
354.16 · Grants - Open Space	0.00	0.01		
389.00 · Misc. Revenue	0.00	0.01	320.00	
<b>Total 300 · REVENUE</b>	<b>5,498,272.35</b>	<b>4,928,286.23</b>	<b>4,735,683.35</b>	<b>4,213,800.74</b>
<b>Total Income</b>	<b>5,498,272.35</b>	<b>4,928,286.23</b>	<b>4,735,683.35</b>	<b>4,213,800.74</b>
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
403.12 · Commission Collection EIT	0.00	0.01		
406.31 · Professional Services	10,430.00	10,430.00	1,000.00	
406.39 · Bank Fees	40.00	40.00		
406.42 · Meetings/Conf/Dues	1,200.00	1,200.00		
454.71 · Land Aquisition	130,000.00	0.01		5,353.54
489.00 · Misc Expenditures	1,725.00	1,725.00		250.00
492.01 · Transfer to General Fund	80,000.00			
492.37 · Trans to Equipment Replacement	125,000.00			
<b>Total 400 · EXPENDITURES</b>	<b>348,395.00</b>	<b>13,395.02</b>	<b>1,000.00</b>	<b>5,603.54</b>
<b>Total Expense</b>	<b>348,395.00</b>	<b>13,395.02</b>	<b>1,000.00</b>	<b>5,603.54</b>
<b>Net Income</b>	<b>5,149,877.35</b>	<b>4,914,891.21</b>	<b>4,734,683.35</b>	<b>4,208,197.20</b>

OPEN SPACE FUND

REVENUE

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

OPEN SPACE FUND

EXPENSES

LINE	BUDGET \$	NOTES
406.31	10,430.00	Professional services
406.46	1,200.00	Meeting/Conf/Dues
454.71	130,000.00	Land Acquisitions; Wickerton Road - \$130,000, Woodview Road - \$ (waiting on appraisal)
492.01	80,000.00	Transfer to General Fund, Expenses for Director of Open Space
492.37	125,000.00	Transfer to Equipment Replacement (Open Space Maintenance Equip)
489.00	1,725.00	Misc.

Miscellaneous expenses include; land owner reception, newsletter, etc.

## OVERFLOW FUND

Updated 10/6/2023

	<u>2024</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Budget</u>	<u>Budget</u>	<u>YTD</u>	<u>Actual</u>
<b>Income</b>				
<b>300 · REVENUE</b>				
3900 · Retained Earnings	252,120.49	250,303.59	250,303.59	249,954.37
341.01 · Interest Earned	2,400.00	650.00	1,816.90	349.22
392.01 · Transfer from General				
392.09 · Transfer from Golf Course Fund				
389.00 · Misc. Revenue	0.00	0.01		
<b>Total 300 · REVENUE</b>	<u>254,520.49</u>	<u>250,953.60</u>	<u>252,120.49</u>	<u>250,303.59</u>
<b>Total Income</b>	254,520.49	250,953.60	252,120.49	250,303.59
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
392.50 · Transfer to Golf Course Fund				
489.00 · Misc Expenditures	0.00	0.01		
<b>Total 400 · EXPENDITURES</b>	<u>0.00</u>	<u>0.01</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Expense</b>	0.00	0.01	0.00	0.00
<b>Net Income</b>	<u><u>254,520.49</u></u>	<u><u>250,953.59</u></u>	<u><u>252,120.49</u></u>	<u><u>250,303.59</u></u>

OVERFLOW FUND

REVENUE

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

OVERFLOW FUND

EXPENSES

LINE	BUDGET \$	NOTES

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

## PARK CAPITAL FUND

Updated 10/6/2023

	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Budget</u>	<u>Budget</u>	<u>YTD</u>	<u>Actual</u>
<b>Income</b>				
<b>300 · REVENUE</b>				
3900 · Retained Earnings	28,999.35	28,999.35	28,999.35	36,237.17
341.01 · Interest Earned	12.00	12.00		
354.16 · Grants - Open Space	0.00	0.01		
389.00 · Misc. Revenue	0.00	0.01		
<b>Total 300 · REVENUE</b>	<u>29,011.35</u>	<u>29,011.37</u>	<u>28,999.35</u>	<u>36,237.17</u>
<b>Total Income</b>	29,011.35	29,011.37	28,999.35	36,237.17
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
403.12 · Commission Collection EIT	0.00	0.01		
406.31 · Professional Services	0.00	0.00	0.00	0.00
406.39 · Bank Fees	0.00	0.00	0.00	0.00
454.25 · Repair & Maintenance				7,237.82
454.71 · Land Aquisition	0.00	0.01		
489.00 · Misc Expenditures	0.00	0.01		
<b>Total 400 · EXPENDITURES</b>	<u>0.00</u>	<u>0.03</u>	<u>0.00</u>	<u>7,237.82</u>
<b>Total Expense</b>	0.00	0.03	0.00	7,237.82
<b>Net Income</b>	<u>29,011.35</u>	<u>29,011.34</u>	<u>28,999.35</u>	<u>28,999.35</u>

PARK CAPITAL FUND

REVENUE

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

PARK CAPITAL FUND

EXPENSES

LINE	BUDGET \$	NOTES

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

# PENWYCK FUND

Updated 8/1/2023

	<u>2024</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Budget</u>	<u>Budget</u>	<u>YTD</u>	<u>Actual</u>
<b>Income</b>				
<b>300 · REVENUE</b>				
3900 · Retained Earnings	4,485.22	4,481.90	4,481.90	4,477.91
341.01 · Interest Earned	4.00	2.00	3.32	3.99
354.16 · Grants - Open Space	0.00	0.01		
389.00 · Misc. Revenue	0.00	0.01		
<b>Total 300 · REVENUE</b>	<u>4,489.22</u>	<u>4,483.92</u>	<u>4,485.22</u>	<u>4,481.90</u>
<b>Total Income</b>	4,489.22	4,483.92	4,485.22	4,481.90
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
403.12 · Commission Collection EIT	0.00	0.01		
406.31 · Professional Services	0.00	0.00	0.00	0.00
406.39 · Bank Fees	0.00	0.00	0.00	0.00
454.71 · Land Aquisition	0.00	0.01		
489.00 · Misc Expenditures	0.00	0.01		
<b>Total 400 · EXPENDITURES</b>	<u>0.00</u>	<u>0.03</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Expense</b>	0.00	0.03	0.00	0.00
<b>Net Income</b>	<u>4,489.22</u>	<u>4,483.89</u>	<u>4,485.22</u>	<u>4,481.90</u>

PENWYCK FUND

REVENUE

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

PENWYCK FUND

EXPENSES

LINE	BUDGET \$	NOTES

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

## RECREATION FUND

Updated 10/6/2023

	<u>2024</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Budget</u>	<u>Budget</u>	<u>YTD</u>	<u>Actual</u>
<b>Income</b>				
<b>300 · REVENUE</b>				
3900 · Retained Earnings	46,332.74	46,132.54	46,132.54	46,112.96
341.01 · Interest Earned	275.00	15.00	200.20	19.58
355.10 · Recreation Impact				
387.10 · Donations - Private Source				
389.00 · Misc. Revenue	0.00	0.01		
<b>Total 300 · REVENUE</b>	<u>46,607.74</u>	<u>46,147.55</u>	<u>46,332.74</u>	<u>46,132.54</u>
<b>Total Income</b>	46,607.74	46,147.55	46,332.74	46,132.54
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
000.00 · Goddard Memorial				
489.00 · Misc Expenditures	0.00	0.01		
<b>Total 400 · EXPENDITURES</b>	<u>0.00</u>	<u>0.01</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Expense</b>	0.00	0.01	0.00	0.00
<b>Net Income</b>	<u><u>46,607.74</u></u>	<u><u>46,147.54</u></u>	<u><u>46,332.74</u></u>	<u><u>46,132.54</u></u>

2022 - Goddard Memorial Pending

20,000.00

RECREATION FUND

REVENUE

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

RECREATION FUND

EXPENSES

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

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

# ROAD IMPROVEMENT FUND

Updated 8/1/2023

	<u>2024</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Budget</u>	<u>Budget</u>	<u>YTD</u>	<u>Actual</u>
<b>Income</b>				
<b>300 · REVENUE</b>				
3900 · Retained Earnings	1,293.01	43,740.66	48,740.66	238,867.82
341.01 · Interest Earned	22.00	22.00	3.06	19.42
392.01 · Transfer from General Fund	25,000.00	25,000.00		25,000.00
389.00 · Misc. Revenue	0.00	0.01		
<b>Total 300 · REVENUE</b>	<u>26,315.01</u>	<u>68,762.67</u>	<u>48,743.72</u>	<u>263,887.24</u>
<b>Total Income</b>	26,315.01	68,762.67	48,743.72	263,887.24
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
439.45 · Contract Paving	75,000.00	75,000.00	47,450.71	220,142.58
000.00 · Ashland Woods (Restricted)	0.00	19,034.00		
406.39 · Bank Fees	10.00	10.00		4.00
454.71 · Land Aquisition	0.00	0.01		
489.00 · Misc Expenditures	0.00	0.01		
<b>Total 400 · EXPENDITURES</b>	<u>75,010.00</u>	<u>94,044.02</u>	<u>47,450.71</u>	<u>220,146.58</u>
<b>Total Expense</b>	75,010.00	94,044.02	47,450.71	220,146.58
<b>Net Income</b>	<u><u>-48,694.99</u></u>	<u><u>-25,281.35</u></u>	<u><u>1,293.01</u></u>	<u><u>43,740.66</u></u>

ROAD IMPROVEMENT FUND

REVENUE

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

ROAD IMPROVEMENT FUND

EXPENSES

LINE	BUDGET \$	NOTES
439.45	0.00	Contract Paving
	19,034.00	Restricted Funds for Ashland Woods

This fund provides a portion of the annual road maintenance program, however the 2024 Budget does not use the Road Improvement Fund.

Other funding for road improvement projects comes from Liquid Fuel Fund, SECCRA, developers, grants, etc.

## SEWER OPERATING FUND

Updated 8/1/2023

	<u>2024</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Budget</u>	<u>Budget</u>	<u>YTD</u>	<u>Actual</u>
<b>Income</b>				
<b>300 · REVENUE</b>				
3900 · Retained Earnings	150,454.53	586,685.66	586,685.66	829,656.04
341.00 · Interest Earnings	50.00	50.00	21.78	509.71
364.10 · Sewer Fees	1,509,500.00	1,809,598.00	874,383.98	1,114,399.97
364.11 · Farming Rent	1,000.00	1,000.00		1,000.00
364.74 · West Grove Line Maintenance	20,000.00	20,000.00	3,532.79	19,935.01
392.01 · Transfer from General Fund	0.01	0.01	-16,232.48	
392.49 · Transfer from Sewer Fund (OLD)	0.00	0.00	0.00	581,708.79
392.50 · Transfer from Water Fund (2)	0.01	0.01		2,123.06
<b>Total 300 · REVENUE</b>	<u>1,530,550.02</u>	<u>1,830,648.02</u>	<u>861,706.07</u>	<u>2,549,332.58</u>
<b>Total Income</b>	<u>1,681,004.55</u>	<u>2,417,333.68</u>	<u>861,706.07</u>	<u>2,549,332.58</u>
<b>Gross Profit</b>	1,681,004.55	2,417,333.68	1,448,391.73	2,549,332.58
<b>Expense</b>				
<b>400 · EXPENDITURES</b>				
429.01 · Manager Salary	17,500.00	17,500.00	3,888.00	4,617.20
429.02 · Municipal PW Director	10,500.00	10,500.00	1,556.00	4,074.00
429.03 · PW Salary	21,000.00	21,000.00	778.00	0.00
429.04 · Sewer Wage T/F	84,812.00	84,812.00	19,945.01	57,226.57
429.10 · Finance Director	11,260.00	11,260.00	2,502.00	
429.11 · Treasurer/Bookkeeper	24,150.00	24,150.00	5,220.00	7,784.00
429.12 · Admin Assistant Wages	37,128.00	37,128.00	8,568.00	21,987.04
429.13 · Disability & Life Ins	2,170.00	2,170.00	641.28	1,089.51
429.14 · Dental	3,150.00	3,150.00	1,217.36	1,900.30
429.16 · Healthcare	63,000.00	63,000.00	22,579.20	45,879.54
429.17 · Pension EE Post Tax	5,250.00	5,250.00	1,526.06	2,927.64
429.18 · 457 EE Pre-Tax	18,000.00	18,000.00	2,160.00	8,288.00
429.19 · FICA Employer Paid	10,500.00	10,500.00	3,198.21	6,582.50
429.42 · Materials & Supplies	7,000.00	7,000.00		
429.50 · Training	1,050.00	1,050.00		
429.XX · Misc	7,000.00	7,000.00		
429.XX UEC Group Trust	1,750.00	1,750.00		
<b>Paid From General Fund</b>	<u>325,220.00</u>	<u>325,220.00</u>	<u>73,779.12</u>	

429.20 · MMO Pension Contribution	9,940.00	9,100.00	8,579.20	14,295.05
429.21 · Pest Control	8,000.00	11,500.00	3,595.69	12,992.75
429.22 · Laboratory	45,000.00	30,000.00	3,411.57	28,809.27
429.23 · Fuel	3,000.00	3,000.00		31.59
429.24 · Uniforms	1,000.00	1,000.00		1,065.20
429.25 · Materials and Supplies	50,000.00	50,000.00	15,917.88	20,127.53
429.26 · Vehicle Parts	3,500.00	2,500.00	5,179.39	1,686.67
429.27 · Small Tools	1,000.00	1,000.00		862.13
429.29 · Accountant	0.01	0.01		628.75
429.30 · Engineer	9,000.00	9,000.00	7,070.32	8,610.86
429.301 · Auditor			8,050.00	
429.31 · Solicitor	2,000.00	2,000.00		361.00
429.32 · Permit Fees (DEP)	1,500.00	1,500.00	1,705.00	9,375.00
429.33 · IT/Computer	8,500.00	8,500.00	21,802.37	4,564.00
429.34 · Insurance	29,000.00	29,000.00	21,998.90	18,280.90
429.35 · Postage	3,500.00	3,500.00	3,290.00	2,765.00
429.36 · Verizon Wireless	7,500.00	6,500.00	6,425.74	6,507.89
429.37 · Telephone/Security	9,000.00	9,000.00	4,549.83	10,807.19
429.38 · PA One Calls	100.00	1,000.00	11.70	560.01
429.39 · Electric	150,000.00	110,000.00	107,134.80	173,428.43
429.40 · Major Repairs	50,000.00	75,000.00		7,050.00
429.41 · Supplies/Chemicals	6,500.00	6,000.00	3,074.93	5,510.16
429.42 · Irrigation Repairs	10,000.00	10,000.00	1,257.07	4,422.88
429.43 · Building Repairs	15,000.00	5,000.00	10,380.84	487.21
429.44 · Pump Station Equip Repairs	110,000.00	110,000.00	56,704.76	140,450.41
429.45 · Plant Equipment Repairs	30,000.00	30,000.00	24,695.27	4,366.66
429.46 · Equipment Rental	2,000.00	12,000.00		
429.47 · Bank Fees	2,000.00	2,000.00	1,376.40	2,681.85
429.48 · Sewer Purchase	175,000.00	175,000.00	107,134.80	165,373.01
429.49 · Dues, Subscriptions, Mtgs	1,000.00	2,000.00	286.00	2,804.90
429.50 · Training	3,000.00	3,000.00		1,710.58
429.51 · Equip Maint. Contracts	28,000.00	28,000.00	25,082.30	35,997.29
429.62 · SEWER EXPENSE	0.01	0.01	5,482.51	175,053.24
429.63 · VEHICLE MAINTENANCE	0.00	0.00	0.00	1,239.57
471.35 · Rent to LGTMA	100,000.00	100,000.00	300,444.00	384,800.00
492.01 · Transfer to General Fund	347,895.00	324,548.00	112,318.54	
492.37 · Transfer to Equip Replacement	50,000.00	40,000.00		
492.38 · Transfer to IT Fund	5,000.00	5,000.00		5,000.00
492.49 · Transfer to Water Fund (2)	615,000.00	615,000.00	430,977.39	591,052.20
<b>Total 400 · EXPENDITURES</b>	<b>1,891,935.02</b>	<b>1,830,648.02</b>	<b>1,297,937.20</b>	<b>2,006,115.48</b>
<b>Total Expense</b>	<b>1,891,935.02</b>	<b>1,830,648.02</b>	<b>1,297,937.20</b>	<b>2,006,115.48</b>
<b>Net Income</b>	<b>-210,930.47</b>	<b>586,685.66</b>	<b>150,454.53</b>	<b>543,217.10</b>

SEWER FUND

REVENUE

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

SEWER FUND

EXPENSES

LINE	BUDGET \$	NOTES
429.25	50,000.00	Expanded costs; pipe, connections, new locator, replace DO meter replace pH meter, etc.
429.36	7,500.00	Include two radios
429.43	20,000.00	Includes repairs to Lagoon 3
429.44	110,000.00	Pump station equipment is need of major repairs or replacement
429.45	30,000.00	Plant Equipment Repair
492.37	50,000.00	Transfer to Equipment Replace 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

Updated 10/6/2023

	<u>2024</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>	<u>2022</u>
	<u>Budget</u>	<u>Budget</u>	<u>YTD</u>	<u>Budget</u>	<u>Actual</u>
<b>Income</b>					
<b>300 · REVENUES</b>					
3900 · Retained Earnings	185,268.06	203,035.58	203,035.58	252,728.45	252,728.45
378.11 · Water Fees	864,112.00	864,112.00	577,118.03	848,112.00	754,264.90
378.12 · Certification Fees	3,000.00	3,000.00	1,800.00	3,000.00	2,450.00
378.13 · Water Installation Fees	12,600.00	12,600.00		12,600.00	2,700.00
378.14 · Water Sales	1,000.00	1,000.00		1,000.00	899.84
378.15 · Insurance Claim					
392.02 · Transfer from General Fund	0.00	0.00	0.00	0.00	0.00
392.49 · Transfer from Sewer Rev Fund 2	0.01	0.01		0.01	
392.50 · Transfer from Water Rev Fund 2	0.01	0.01		0.01	
<b>Total 300 · REVENUES</b>	<u>880,712.02</u>	<u>880,712.02</u>	<u>578,918.03</u>	<u>1,117,440.47</u>	<u>760,314.74</u>
<b>Total Income</b>	<b>1,066,000.08</b>	<b>1,083,747.60</b>	<b>781,953.61</b>	<b>1,370,168.92</b>	<b>1,013,043.19</b>
<b>Expense</b>					
<b>400 · EXPENDITURES</b>					
448.01 · Manager Salary	7,500.00	7,500.00	1,668.00	11,754.00	1,978.80
448.02 · Municipal PW Director Salary	4,500.00	4,500.00	1,002.00	10,504.00	1,978.80
448.03 · PW Salary	9,000.00	9,000.00		11,700.00	
448.04 · Water Wage T/F	36,348.00	36,348.00	9,483.78	56,405.00	
448.10 · Finance Director	4,825.60	4,825.60	1,074.00	5,252.00	
448.11 · Treasurer/Bookkeeper	10,350.00	10,350.00	2,238.00	20,377.34	3,336.00
448.12 · Admin Assistant Wages	15,912.00	15,912.00	3,672.00	29,473.00	33,602.19
448.13 · Disability & Life Ins	930.00	930.00		1,000.00	369.12
448.14 · Dental	1,350.00	1,350.00		2,000.00	814.40
448.16 · HealthCare	27,000.00	27,000.00		45,000.00	18,611.56
448.17 · Pension EE Post Tax	2,250.00	2,250.00		3,400.00	1,256.83
448.18 · Pension - 457 EE Pre-Tax	7,200.00	7,200.00		18,000.00	3,552.00
448.19 · FICA	4,500.00	4,500.00		6,000.00	2,821.10
448.20 · UEC Group Truct	750.00	750.00			
448.42 · Material & Supplies	3,000.00	3,000.00			
448.60 · Training	450.00	450.00			
448.XX · Misc	3,000.00	3,000.00			
<b>Paid From General Fund</b>	<u>138,865.60</u>	<u>138,865.60</u>	<u>19,137.78</u>		

448.20 · MMO Pension Contribution	3,900.00	3,900.00	3,676.80	6,000.00	245.16
448.21 · Pest	1,000.00	500.00	399.96	500.00	1,292.16
448.22 · Laboratory	5,000.00	8,000.00	2,750.00	8,000.00	7,199.00
448.23 · Fuel	2,000.00	2,000.00		1,500.00	
448.24 · Uniforms	1,000.00	1,000.00		1,000.00	1,100.90
448.25 · Materials & Supplies	15,000.00	10,000.00	2,295.71	5,000.00	5,411.09
448.26 · Vehicle Parts	2,500.00	2,000.00	1,666.53	2,000.00	31.34
448.27 · Minor Tools & Equipment	3,000.00	3,000.00		1,000.00	8,579.88
448.28 · Valve Boxes	500.00	5,000.00		5,000.00	1,150.84
448.29 · Hydrants & Valves	10,000.00	10,000.00	13,332.75	10,000.00	3,500.00
448.30 · Engineer	2,800.00	2,800.00	5,685.10	2,000.00	482.78
448.31 · Solicitor	1,000.00	1,000.00		2,000.00	
448.32 · Permit Fees (DEP)	750.00	750.00		750.00	6,500.00
448.33 · IT/Computer	8,500.00	8,500.00		5,000.00	
448.34 · Insurance	15,000.00	31,038.78	9,428.10	31,000.00	7,828.10
448.35 · Postage	1,000.00	1,000.00		1,800.00	19.15
448.36 · Verizon Wireless	7,500.00	6,500.00	5,439.43	6,500.00	5,736.19
448.37 · Telephone/Security	2,000.00	2,000.00	1,088.71	2,500.00	2,399.35
448.38 · PA One Call	100.00	150.00	3.00	150.00	1.93
448.39 · Electric	18,720.00	18,720.00	11,595.85	18,720.00	16,783.32
448.40 · Water Purchase	441,175.62	441,175.62	357,418.07	441,175.62	444,119.97
448.41 · Supplies & Chemicals	500.00	1,000.00		1,000.00	
448.42 · Meter Purchase/Config	10,000.00	10,000.00	1,280.25	10,000.00	11,120.28
448.43 · Building Repairs	1,000.00	2,000.00		2,000.00	13,348.32
448.44 · Contracted IT & Networking	0.01	0.01		500.00	
448.46 · Equipment Rentals	1,000.00	1,000.00		1,000.00	
448.47 · Bank Fees	600.00	600.00	4.93	1,000.00	26.82
448.49 · Dues, Subscripti, Mtgs	3,000.00	2,000.00	1,049.00	1,850.00	874.50
448.50 · Equipment & Machinery	0.00	0.00		0.00	0.00
448.51 · Equipment Maintenance Contracts	20,000.00	18,000.00	3,629.00	19,400.00	5,550.00
448.52 · Water Expense / Miscell	2,500.00	2,500.00	6,615.00	2,500.00	57,925.00
471.35 · Rent to LGTMA	101,000.00	101,000.00	125,077.00	0.01	125,411.00
492.01 · Transfer to GF	149,099.00	138,577.60	44,230.36	0.01	
492.37 · Transfer to Equip Replace Fund	50,000.00	40,000.00		50,000.00	
492.38 · Transfer to IT Fund	5,000.00	5,000.00		5,000.00	5,000.00
492.48 · Transfer to Sewer Rev Fund 2	0.01	0.01		0.01	10,071.73
<b>Total 400 · EXPENDITURES</b>	<b>886,144.64</b>	<b>880,712.02</b>	<b>596,665.55</b>	<b>866,710.99</b>	<b>810,007.61</b>
<b>Total Expense</b>	<b>886,144.64</b>	<b>880,712.02</b>	<b>596,665.55</b>	<b>866,710.99</b>	<b>810,007.61</b>
<b>Net Income</b>	<b>179,855.44</b>	<b>203,035.58</b>	<b>186,288.06</b>	<b>503,457.93</b>	<b>203,035.58</b>

WATER FUND

REVENUE

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

WATER FUND

EXPENSES

LINE	BUDGET \$	NOTES
448.25	15,000.00	Includes new locator and metal detector
448.40	441,175.62	Purchase of water from Chester Water Authority
448.51	20,000.00	Includes updating controls at Pumping Station
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".