

CHARLESTOWN TOWNSHIP BUDGET 2008



Adopted: Dec. 17, 2007

Millage .75 mils	
Beginning Assessment:	\$ 585,511,800
Estimated Ending Assessment:	\$ 605,000,000
Actual Ending Assessment:	607,429,260

GENERAL FUND 01

General Fund Revenue & Carryover

Acct #	Category	General Fund Budget 2008	General Fund Budget 2007	Actual 2007	Actual 2006	Actual 2005
Total Carryover from Previous Year		415,500	803,000	689,795	618,893	370,823
301 Real Property Taxes						
301.10	Real Estate Taxes - Current Year's Levy	445,000	410,000	411,164	408,118	369,380
301.20	Real Estate Taxes - Prior Year's Levy	17,500	10,000	24,905	22,607	13,831
301.30	Real Estate Taxes - Delinquent	5,000	2,000	11,164	3,335	5,880
301.60	Real Estate Taxes - Interim	5,000	7,500	incl. 301.10	10,292	10,494
Total Real Property Taxes		472,500	429,500	447,233	444,352	399,585
310 Local Tax Enabling Act (Act 511) Taxes						
310.01	Per Capita Taxes - Current Year's Levy	25,000	26,000	13,488	21,945	26,604
310.02	Per Capita Taxes - Prior Year's Levy	8,000	500	-	665	910
310.10	Real Estate Transfer Tax	350,000	400,000	413,646	618,188	529,158
310.51	Local Services Tax	18,000	17,500	17,945	15,283	10,186
Local Tax Enabling Act (Act 511) Taxes		401,000	444,000	445,079	656,081	566,858
321 Business Licenses and Permits						
321.60	Contractors' Registration	8,000	7,000	8,925	11,352	8,027
321.61	Transient Retailers	20	20			10
321.80	Cable Television Franchises	75,000	40,000	67,226	36,738	30,363
321.91	Sign Permits	200	100	300	100	100
Total: Business Licenses & Permits		83,220	47,120	76,451	48,190	38,500
322 Non-Business Licenses and Permits						
322.20	Demolition Permits	500	500	50	2,200	17,325
322.50	Street Opening Permits	200	500	370	190	610
322.84	Grading (E & S) Permits	6,000	10,000	7,200	13,750	15,000
322.85	Hazardous Materials Registration Fees	1,500	1,500	1,300	1,600	2,050
Total: Non-Business Licenses & Fees		8,200	12,500	8,920	17,740	34,985

General Fund Revenue & Carryover - continued

Acct #	Category	General Fund Budget 2008	General Fund Budget 2007	Actual 2007	Actual 2006	Actual 2005
331	Fines					
331.10	Court - District Magistrate	800	800	650	794	838
331.11	Vehicle Code Violations	4,000	4,000	4,892	4,558	4,040
	Total: Fines & Forfeits	4,800	4,800	5,542	5,352	4,878
341	Interest Earnings					
341.10	Interest on Investments	21,500	24,600	30,784	38,212	18,030
	Total: Interest on Investments	21,500	24,600	30,784	38,212	18,030
342	Rents and Royalties					
342.20	Rent - Brightside Farm/Jenkins	12,000	16,800	14,507	21,600	15,850
	Total Rents & Royalties	12,000	16,800	14,507	21,600	15,850
354	State Capital and Operating Grants					
354.03	PEMA relief	-	-	-	15,488	5,051
354.15	Act 101 Recycling Grant	10,000	10,000	28,165	9,502	11,782
	Total: State Capital and Operating Grants	10,000	10,000	28,165	24,990	16,833
355	State Shared Revenue and Entitlements					
355.01	Public Utility Tax	3,200	3,250	3,205	3,254	1,963
355.04	Liquor Licenses	400	400	400	400	400
355.05	General Municipal Pension Sys State Aid	6,400	6,000	6,413	3,089	2,927
355.08	PA One Call Aid	250	250	247	255	274
355.99	Firefighters' Insurance Fund	61,000	60,000	61,038	58,594	55,823
	Total: State Shared Revenue and Entitlements	71,250	69,900	71,303	65,592	61,387
357	Local Govt Units Capital & Operating Grants					
357.15	County Hazardous Waste Grant	500	500	252	709	410
	Total: Local Govt Units Capital & Operating Grant	500	500	252	709	410

General Fund Revenue & Carryover - continued

Acct #	Category	General Fund Budget 2008	General Fund Budget 2007	Actual 2007	Actual 2006	Actual 2005
361	Charges for Services (Departmental Earnings)					
361.31	Subdivision & Land Development Fees	1,500	2,500	1,850	3,510	6,160
361.33	Conditional Use/Zoning Applic. Fees	2,000	6,000	2,000	12,000	8,500
361.50	Sale of Maps & Publications	1,000	1,200	1,141	1,162	2,356
	Total: Charges for Services	4,500	9,700	4,991	16,672	17,016
362	Public Safety					
362.12	Security Alarm Installation Fee	200	incl. 322.85	incl. 322.85	incl. 322.85	incl. 322.85
362.41	Building Permit Fees	150,000	150,000	135,239	231,002	228,242
362.45	Use & Occupancy Fees	2,000	3,000	3,825	5,102	4,627
362.47	State Permit Fees (L & I)	500	incl. 362.41	incl. 362.41	incl. 362.41	incl. 362.41
	Total: Public Safety	152,700	153,000	139,064	236,104	232,869
367	Culture - Recreation					
367.20	Brightside Farm Garden Plots	500	500	615	475	600
	Total Culture & Recreation	500	500	615	475	600
380	Miscellaneous Revenues					
380.31	Subdivision & L.D. Escrows	50,000	70,000	47,849	77,963	92,316
380.32	Zoning Hearing Board Escrows	2,000	6,000	2,614	14,267	3,788
380.33	Conditional Use Applic. Escrows	2,000	6,000	(733)	8,000	7,678
	Total: Miscellaneous Revenues	54,000	82,000	49,730	100,230	103,782
	TOTAL: GENERAL FUND REVENUE & CARRYOVER	1,712,170	2,107,920	2,012,431	2,295,192	1,882,406

GENERAL FUND 01

General Fund Expenditures

Acct #	Category	General Fund Budget 2008	General Fund Budget 2007	Actual 2007	Actual 2006	Actual 2005
400-409	General Government					
400	Legislative Body					
400.01	Supervisors - Salary	3,500	3,500	4,539	4,450	3,500
400.02	Supervisors - Expenses	2,500	2,000	2,185	1,857	1,270
400.31	Convention & Dues	1,000	1,000	1,120	2,130	1,510
	Total: Legislative Body	7,000	6,500	7,844	8,437	6,280
402	Financial Administration					
402.30	Auditor	6,500	6,500	5,943	5,991	4,994
402.32	Treasurer's Bond	1,800	1,800	1,750	1,750	1,575
402.52	Bank fees	100	100	55	50	39
	Total: Financial Administration	8,400	8,400	7,748	7,791	6,608
403	Tax Collection					
403.10	Tax Collector Commission	7,500	9,000	6,430	7,870	12,040
	Total: Tax Collection	7,500	9,000	6,430	7,870	12,040
404	Solicitor/Legal Services					
404.11	Township Solicitor	100,000	135,000	154,167	149,130	114,186
404.12	Zoning Hearing Board Solicitor	20,000	incl. 404.11	incl. 404.11	incl. 404.11	incl. 404.11
404.15	Court Reporter	4,000	5,000	4,929	6,935	4,722
	Total: Solicitor/Legal Fees	124,000	140,000	159,096	156,065	118,908

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2008	General Fund Budget 2007	Actual 2007	Actual 2006	Actual 2005
405	General Administration					
405.10	Administrative Salaries	90,000	85,140	85,140	81,160	76,429
405.30	Office Supplies/File Storage	7,000	10,000	6,747	5,953	7,024
405.31	Advertising	10,000	9,000	11,363	12,923	8,032
405.32	Furniture & Equipment	7,500	5,000	9,376	12,271	10,202
405.34	Postage	6,000	8,000	5,374	6,094	4,017
405.35	Printing	7,500	8,000	9,207	7,535	6,597
405.37	Telephone	2,000	2,000	2,008	2,201	1,930
405.39	Equipment Maint & Repair	500	2,000	-		
405.40	Custodian	1,200	1,200	1,092	1,174	1,065
405.50	Donations	4,051	6,000	4,051	10,000	
	Total: General Administration	135,751	136,340	134,358	139,311	115,296
407	IT - Networking Services - Data Processing					
407	IT - Networking Services - Data Processing	2,000	2,000	1,830	1,911	1,303
	Total: IT-Networking Services-Data Processing	2,000	2,000	1,830	1,911	1,303
408	Engineering Services					
408.10	Engineering	18,000	20,000	23,657	36,920	13,654
408.36	Municipal Separate Storm Sewer System	15,000	25,000	9,265	12,765	12,850
408.37	Municipal Septic System Programs	1,200	1,200	1,150	1,117	-
	Total: Engineering Services	34,200	46,200	34,072	50,802	26,504
409	General Government Buildings & Plant					
409.10	Township Office Rental + Electric	13,000	15,000	11,730	11,700	10,561
409.15	Jenkins Property Maintenance & Taxes	2,000	2,500	7,525	7,969	8,059
409.18	Woolen Mill Property maintenance	2,500	2,500	7,437	11,425	1,994
409.19	Longwood School Property maintenance	500	1,000	2,900	391	-
	Total: General Government Buildings & Plant	18,000	21,000	29,592	31,485	20,614

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2008	General Fund Budget 2007	Actual 2007	Actual 2006	Actual 2005
410-419	Public Safety (Protections to Persons and Property)					
411	Fire					
411.10	Fire Marshal - Salary	8,400	8,400	8,400	8,400	8,400
411.15	Fire Marshal - Expenses	500	1,500	391	327	873
411.31	Fire Hydrants	18,000	18,000	18,407	18,237	16,513
411.32	Fire Protection	85,000	90,000	82,586	82,591	76,648
411.33	Firefighters' Insurance Fund	61,000	60,000	61,038	58,594	55,823
	Total: Fire	172,900	177,900	170,822	168,149	158,257
413	UCC & Building Code Enforcement					
413.30	Zoning Officer	6,500	6,000	8,495	6,568	6,254
413.31	Building Permit Inspection & Review	125,000	125,000	165,018	179,917	163,336
	Total: UCC & Building Code Enforcement	131,500	131,000	173,513	186,485	169,590
414	Planning & Zoning					
414.10	Planning Consultant	50,000	50,000	91,456	66,715	42,529
414.15	Plan. Comm. Solicitor	5,000	7,500	3,682	4,455	6,444
414.16	Plan. Comm - Regional Planning	10,000	10,000	7,722	10,693	10,516
414.20	Plan. Comm - Operations Expenses	1,000	1,000	-	-	858
	Total: Planning & Zoning	66,000	68,500	102,860	81,863	60,347
415	Emergency Management & Communications					
415.50	Emergency Services	2,000	2,500	1,777	2,615	2,634
415.51	Move EOC	5,000	2,500	-	2,884	
	Total: Emergency Management	7,000	5,000	1,777	5,499	2,634

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2008	General Fund Budget 2007	Actual 2007	Actual 2006	Actual 2005
419 Other Public Safety						
419.20	Halloween Patrol	300	300	300	-	300
419.50	PA One Call	500	500	580	663	752
Total: Other Public Safety		800	800	880	663	1,052
420-425 Health & Human Services						
422	Animal Control	2,500	2,500	2,265	1,862	1,432
Total: Animal Control		2,500	2,500	2,265	1,862	1,432
426-429 Public Works - Sanitation						
427	Waste Collection & Disposal	1,000	1,000	1,380	-	1,008
Total: Public Works: Sanitation		1,000	1,000	1,380	-	1,008
430-439 Public Works - Highways, Roads and Streets						
430 General Services - Administration						
430.101	Public Works Superintendent Salary	18,000	16,800	17,180	16,240	16,374
430.102	Public Works Superintendent Expenses	2,000	3,800	2,477	3,955	3,206
430.11	Road Assistant - Salary & Expenses	2,500	2,500	incl above	incl. above	incl. above
430.20	Road Maintenance: Contracted Labor & Equip.	90,000	90,000	90,030	192,343	88,340
430.21	Road Maintenance: Materials	10,000	10,000	13,549	22,985	11,713
430.22	Road Maintenance: Tree Removal	10,000	20,000	1,174	7,995	3,971
430.23	Road Maintenance: Mowing	2,000	10,000	-	1,107	1,661
430.235	Road Maintenance: Striping	5,000	10,000	-	9,477	264
430.25	Road Maintenance: Culvert & Inlet Repair	25,000	75,000	30,931	13,280	12,238
Total: General Services-Administration		164,500	238,100	155,341	267,382	137,767

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2008	General Fund Budget 2007	Actual 2007	Actual 2006	Actual 2005
431 Cleaning of Streets and Gutters						
431	Road Maintenance:Leaf, Sweeping,Culverts	35,000	35,000	40,567	71,860	44,568
Total: Cleaning of Streets and Gutters		35,000	35,000	40,567	71,860	44,568
432 Winter Maintenance - Snow Removal						
432	Snow Removal	75,000	50,000	124,425	52,137	65,274
Total: Winter Maintenance - Snow Removal		75,000	50,000	124,425	52,137	65,274
433 Traffic Control Devices						
433.01	Traffic Lights Maint & Repair	7,000	6,000	5,778	13,555	5,155
433.02	Traffic Lights Electricity	3,000	3,000	2,943	2,881	2,682
433.03	Road Signs	2,500	10,000	994	5,906	4,815
Total: Traffic Control Devices		12,500	19,000	9,715	22,342	12,652
434 Street Lighting						
434.02	Street Lights	-	350	-	200	577
Total: Street Lighting		-	350	-	200	577
435 Traffic Calming and Studies						
435	Traffic Studies	5,000	5,000	3,096	-	-
Total: Traffic Studies		5,000	5,000	3,096	-	-
436-437 Machinery & Equipment						
436	Purchase of Machinery & Equipment	1,000	1,000	-	850	15,939
437	Maint. & Operating of Twp Owned Vehicle & Eq.	4,000	6,000	4,365	7,111	3,557
Total: Machinery & Equipment		5,000	7,000	4,365	7,961	19,496

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2008	General Fund Budget 2007	Actual 2007	Actual 2006	Actual 2005
439 Road Construction						
439	Road Construction	83,000	172,300	131,812	91,629	51,453
Total: Road Construction		83,000	172,300	131,812	91,629	51,453
450-459 Culture-Recreation						
454 Parks						
454	Parks & Recreation Board	500	1,200	564	-	-
454.01	Parks Assistant Labor & Expenses	5,000	7,000	6,450	3,683	3,316
454.03	Parks & Rec Signage	2,500	9,000	-	8,586	-
454.05	Parks & Rec Consultant	2,500	15,000	17,260	792	1,674
454.10	Maintenance - Charlestown Park	25,000	21,000	51,139	39,377	19,039
454.20	Maintenance - Brightside Farm	10,000	15,000	13,952	12,195	11,954
454.21	Brightside Farm Consulting & Planning	-	12,500	-	5,199	-
454.30	Maintenance - Cemetery	2,500	500	-	-	-
454.40	Maintenance - Nature Trails and Open Space	2,000	6,000	1,055	395	1,315
Total: Parks		50,000	87,200	90,420	70,227	37,298
459 Historical Commission						
459.10	Historical Comm - Operations	10,000	5,250	2,102	160	340
459.20	Historical Comm - HARB Consult.	7,500	15,000	4,332	17,741	16,763
459.40	Historical Comm - Signage	10,000	10,000	-	-	-
Total: Historical Commission		27,500	30,250	6,434	17,901	17,103

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2008	General Fund Budget 2007	Actual 2007	Actual 2006	Actual 2005
460-469	Community Development					
461	Conservation of Natural Resources					
461.01	Open Space Director Salary	53,000	51,500	42,703	41,250	-
461.02	Open Space Director Expenses	1,400	1,625	1,700	3,571	-
461.10	Open Space Comm.: Community Outreach	4,750	4,400	3,586	2,990	-
461.20	Open Space Community Events	2,600	1,000	272	incl. 461.10	-
461.30	Open Space Operating Expenses	2,000	1,250	1,009	9,489	5,289
461.50	Open Space Consultants-non-project specific	10,000	67,500	8,890	59,490	-
	Total: Conservation of Natural Resources	73,750	127,275	58,160	116,790	5,289
480.00	Miscellaneous Expenses					
480.31	Subdivision & L.D. Expenses	50,000	70,000	72,760	105,542	123,520
480.32	Hearing Expenses	4,000	12,000	1,991	5,689	3,285
	Total: Miscellaneous Expenses	54,000	82,000	74,751	111,231	126,805
481-484	Employer Paid Benefits and Withholding Items					
481	Payroll Taxes	13,000	12,000	12,791	12,067	9,175
483.30	Non-Uniform Pension Contribution	13,500	14,500	13,234	17,415	8,328
	Total: Employer Paid Benefits and Withholding	26,500	26,500	26,025	29,482	17,503
486-488	Insurance, Casualty and Surety					
486	Insurance	25,000	30,000	24,908	29,161	27,858
486.75	Insurance Appraisals	-	1,000	1,150		
	Total: Insurance, Casualty and Surety	25,000	31,000	26,058	29,161	27,858
TOTAL: GENERAL FUND EXPENDITURES		1,355,301	1,667,115	1,585,636	1,736,496	1,265,516
GENERAL FUND BALANCE - CARRYOVER TO 20		\$ 356,869	\$ 440,805	\$ 426,795	\$ 558,696	\$ 616,890

STATE FUND 35 (LIQUID FUEL TAX)

State Fund Revenue

Acct #	Category	State Fund Budget 2008	State Fund Budget 2007	Actual 2007	Actual 2006	Actual 2005
120.35	Carryover from Previous Year	108,450	50,000	104,477	44,837	56,738
341.35	Dividends	2,500	2,000	7,230	5,080	2,434
355.02	Liquid Fuel Tax	111,800	100,700	101,047	97,560	90,515
Total Revenue & Carryover: State Fund		222,750	152,700	212,754	147,477	149,687

State Fund Expenditures

Acct #	Category	State Fund Budget 2008	State Fund Budget 2007	Actual 2007	Actual 2006	Actual 2005
432	Snow Removal	65,000	25,000	25,000	-	45,832
439	Road Construction	107,750	77,700	80,000	43,000	59,018
Total Expenditures: State Fund		172,750	102,700	105,000	43,000	104,850
STATE FUND BALANCE - CARRYOVER TO 2009		\$ 50,000	\$ 50,000	\$ 107,754	\$ 104,477	\$ 44,837

OPEN SPACE FUND 18

Open Space Fund Revenue & Carryover

Acct #	Category	O.S. Fund 2008 Budget	O.S. Fund Budget 2007	Actual 2007	Actual 2006	Actual 2005
120.18	Total: Carryover from Previous Year	890,000	1,000,000	1,066,224	895,404	61,869
310	Local Tax Enabling Act (Act 511) Taxes					
310.21	Earned Income Taxes	1,000,000	850,000	1,069,856	1,065,752	1,024,144
	Total: Local Enabling Taxes	1,000,000	850,000	1,069,856	1,065,752	1,024,144
341	Interest Earnings					
341.18	Dividends	50,000	60,000	60,067	56,200	17,306
	Total: Interest on Investments:	50,000	60,000	60,067	56,200	17,306
354	State Capital and Operating Grants					
354.07	State Grants - Conservation	538,000	295,400	5,000	-	
	Total: State Capital & Operating Grants	538,000	295,400	5,000	-	-
357	Local Govt Units Capital & Operating Grants					
357.07	County Grants - Conservation	810,000		-	-	113,844
	Total: Local Govt Capital & Operating Grants	810,000	-	-	-	113,844
391	Sale of Fixed Assets					
391.10	Sale of General Fixed Assets (Jenkins)	900,000	700,000	-	-	
	Total: Sale of Fixed Assets	900,000	700,000	-	-	-
	Net Transfers			3,612,081		
	Total Revenue & Carryover: Open Space Fund	4,188,000	2,905,400	5,813,228	2,017,356	1,217,163

Open Space Fund Expenditures

Acct #	Category	O.S. Fund 2008 Budget	O.S. Fund Budget 2007	Actual 2007	Actual 2006	Actual 2005
403	Tax Collection					
403.30	Tax Collector Expenses - EIT	20,000	20,000	18,375	18,760	17,662
	Total: Tax Collection	20,000	20,000	18,375	18,760	17,662
454	Parks					
454.15	Improvements - Charlestown Park	25,000	140,000	135,056		6,789
454.25	Improvements - Brightside Farm	10,000	25,000			6,750
454.25	Improvements - Brightside Farm Trail (signage & parking)	10,000	30,000			
454.41	Improvements - Nature trails and space	5,000	20,000	1,100		
	Total: Parks	50,000	351,156	136,156	13,539	13,539
459	Historical					
459.15	Improvements - Woolen Mill	30,000	90,000	71,400	159,217	30,812
459.50	Improvements - Longwood School	2,500	2,500		1,835	16,180
	Total: Historical	32,500	92,500	71,400	161,052	46,992
461	Conservation of Natural Resources					
461.40	Easement Monitoring Fees	17,500	-			
461.50	Open Space Consultants - Project Specific	35,000	65,000	75,065		
461.70	Easement Purchases	2,500,000	-	3,805,000		
461.71	Land Appraisals, Plans & Surveys	90,000	35,000	86,741	46,774	38,463
	Total: Conservation of Natural Resources	2,642,500	100,000	3,966,806	46,774	38,463
470	Bonds & Notes					
471.101	General Obligation Note 2000 - Principal	50,000	45,000	50,000	45,000	45,000
472.101	General Obligation Note 2000 - Interest	75,000	95,000	69,116	66,096	47,206
475.101	General Ob Note 2000 - Agent's Fees	13,500	16,000	13,233	13,330	13,492
471.102	General Obligation Note 2005 - Principal	245,000	235,000	235,000	230,000	
472.102	General Obligation Note 2005 - Interest	353,930	361,568	361,568	369,043	106,612
475.102	General Obligation Note 2005 - Agent's Fees	1,200		1,078	1,078	
	Total: Bonds & Notes	738,630	752,568	729,995	724,547	212,310
	Total Expenditures: Open Space Fund	3,483,630	1,316,224	4,922,732	964,672	328,966
	OPEN SPACE FUND BAL. - CARRYOVER TO 2008	\$ 704,370	\$ 1,589,176	\$ 890,496	\$ 1,052,684	\$ 888,197