



CHARLESTOWN TOWNSHIP

Adopted Budget 2024

Draft last revised: 11/6/2023
 Adopted: 12/4/2023
 Revised: 5/6/2024

Real Estate Tax & Assessment:

Millage:
 Beginning Assessment 2023: 736,787,614
 Estim. Final Assessment 2023: 747,840,000
 Final 2023 Assessment: 753,693,744
 Beginning Assessment 2024: 753,693,744

Operating, Capital, and Special Revenue Funds

| | BEGINNING BALANCE* | 2024 RECEIPTS | 2024 EXPENDITURES | FUND BALANCE CHANGE | ENDING BALANCE |
|-------------------------------------|-------------------------|------------------------|------------------------|------------------------|-------------------------|
| <u>Operating</u> | | | | | |
| General Fund | \$ 162,575.00 | \$ 2,553,245.00 | \$ 2,520,580.00 | \$ 32,665.00 | \$ 195,240.00 |
| Liquid Fuels Fund | \$ 595,000.00 | \$ 210,395.00 | \$ 300,000.00 | \$ (89,605.00) | \$ 505,395.00 |
| ARPA Fund | \$ 263,000.00 | \$ 3,000.00 | \$ 100,000.00 | \$ (97,000.00) | \$ 166,000.00 |
| | \$ 1,020,575.00 | \$ 2,766,640.00 | \$ 2,920,580.00 | \$ (153,940.00) | \$ 866,635.00 |
| <u>Capital Funds</u> | | | | | |
| General Projects | \$ 133,207.00 | \$ 187,417.00 | \$ 218,000.00 | \$ (30,583.00) | \$ 102,624.00 |
| Open Space Projects | \$ 17,304,259.00 | \$ 5,320,000.00 | \$ 5,766,150.00 | \$ (446,150.00) | \$ 16,858,109.00 |
| | \$ 17,437,466.00 | \$ 5,507,417.00 | \$ 5,984,150.00 | \$ (476,733.00) | \$ 16,960,733.00 |
| <u>Special Revenue Funds</u> | | | | | |
| Transportation (Act 209) | \$ 140,000.00 | \$ 4,500.00 | \$ 135,000.00 | \$ (130,500.00) | \$ 9,500.00 |
| Stormwater Management | \$ 77,000.00 | \$ 3,000.00 | \$ - | \$ 3,000.00 | \$ 80,000.00 |
| Recreation | \$ 26,000.00 | \$ 800.00 | \$ - | \$ 800.00 | \$ 26,800.00 |
| Swiss Pines | \$ 2,782,167.00 | \$ 210,000.00 | \$ 183,000.00 | \$ 27,000.00 | \$ 2,809,167.00 |
| | \$ 243,000.00 | \$ 8,300.00 | \$ 135,000.00 | \$ (126,700.00) | \$ 116,300.00 |
| Total All Funds | \$ 18,701,041.00 | \$ 8,282,357.00 | \$ 9,039,730.00 | \$ (757,373.00) | \$ 17,943,668.00 |

* Projections

GENERAL FUND 01

| Acct # | Category | General Fund Budget 2024 | General Fund Budget 2023 | Actual 2023 | Actual 2022 | Actual 2021 |
|------------|---|-----------------------------|-----------------------------|----------------|----------------|------------------|
| | Petty Cash | 565 | 500 | 15 | 1,280 | 1,396 |
| 120.10 | Payroll Account | 17,938 | 28,300 | 28,372 | 16,946 | 20,010 |
| 120.101 | Operating Fund | 124,657 | 325,000 | 327,897 | 317,983 | 323,680 |
| 120.102 | Operating Fund Reserve | 19,415 | 530,000 | 531,160 | 472,831 | 172,789 |
| | Beginning Balance | 162,575 | 883,800 | 887,444 | 809,040 | 517,875 |
| <hr/> | | | | | | |
| 301 | Real Property Taxes | | | | | |
| 301.10 | Real Estate Taxes - Current Year | 550,000 | 540,000 | 539,387 | 530,460 | 516,923 |
| 301.20 | Real Estate Taxes - Prior Years | 10,000 | 10,000 | 9,203 | 8,780 | 24,333 |
| | Total Real Property Taxes | 560,000 | 550,000 | 548,590 | 539,240 | 541,256 |
| <hr/> | | | | | | |
| 310 | Local Tax Enabling Act (Act 511) Taxes | | | | | |
| 310.10 | Real Estate Transfer Tax | 500,000 | 400,000 | 475,314 | 715,313 | 1,015,024 |
| 310.21 | Earned Income Tax | 800,000 | 0 | 0 | 0 | 800,000 |
| 310.51 | Local Services Tax | 120,000 | 115,000 | 126,077 | 121,896 | 111,214 |
| | Local Tax Enabling Act (Act 511) | 1,420,000 | 515,000 | 601,391 | 837,209 | 1,926,238 |
| <hr/> | | | | | | |
| 321 | Business Licenses and Permits | | | | | |
| 321.60 | Contractors' Registration | 4,500 | 5,000 | 3,525 | 4,800 | 5,925 |
| 321.61 | Transient Retailers | 500 | 200 | 875 | 55 | 675 |
| 321.80 | Cable Television Franchises | 90,000 | 120,000 | 114,830 | 117,481 | 119,851 |
| 321.90 | Underground Utility Lease | 200 | 200 | 434 | 430 | 425 |
| 321.91 | Sign Permits | 50 | 50 | 50 | | 100 |
| | Total: Business Licenses & Perr | 95,250 | 125,450 | 119,714 | 122,766 | 126,976 |
| <hr/> | | | | | | |
| 322 | Non-Business Licenses and Permits | | | | | |
| 322.20 | Demolition Permits | 1,000 | 1,000 | - | 992 | 2,524 |
| 322.50 | Street Opening Permits | 500 | 500 | 854 | 70 | 930 |
| 322.84 | Grading (E & S) Permits | 12,000 | 20,000 | 18,000 | 15,200 | 13,350 |

| | | | | | | |
|--|-------------------------------------|---------------|---------------|---------------|---------------|---------------|
| 322.85 | Haz Materials & Fire Alarm Registr. | 1,000 | 1,000 | 800 | 1,100 | 855 |
| Total: Non-Business Licenses & I | | 14,500 | 22,500 | 19,654 | 17,362 | 17,659 |
| 331 Fines | | | | | | |
| 331.10 | Court - District Magistrate | 1,000 | 1,000 | 450 | 3,612 | 1,738 |
| Total: Fines & Forfeits | | 1,000 | 1,000 | 450 | 3,612 | 1,738 |
| 341 Interest Earnings | | | | | | |
| 341.10 | Interest on Investments | 35,000 | 30,000 | 44,823 | 16,653 | 133 |
| Total: Interest on Investments | | 35,000 | 30,000 | 44,823 | 16,653 | 133 |
| 342 Rents and Royalties | | | | | | |
| 342.20 | Rent - Brightside Farm | 12,000 | 10,800 | 11,500 | 10,800 | 10,800 |
| Total: Rents and Royalties | | 12,000 | 10,800 | 11,500 | 10,800 | 10,800 |
| 354 State Capital and Operating Grants | | | | | | |
| 354.03 | PEMA/FEMA relief | | | | 16,560 | |
| 354.15 | Act 101 Recycling Grant | 5,000 | 5,000 | 5,612 | - | 5,819 |
| Total: State Capital and Operatin | | 5,000 | 5,000 | 5,612 | 16,560 | 5,819 |
| 355 State Shared Revenue and Entitlements | | | | | | |
| 355.01 | Public Utility Tax | 5,975 | 6,691 | 5,975 | 6,691 | 5,415 |
| 355.04 | Liquor Licenses | 400 | 400 | 400 | 400 | waived-covid |
| 355.05 | General Municipal Pension Sys Sta | 5,000 | - | | 68,785 | 4,797 |
| 355.99 | Firefighters' Insurance Fund | 70,000 | 70,000 | 68,480 | | 54,964 |
| Total: State Shared Revenue and | | 81,375 | 77,091 | 74,855 | 75,876 | 65,176 |
| 357 Local Govt Units Capital & Operating Grants | | | | | | |
| 357.15 | County Hazardous Waste Grant | 1,000 | 800 | 1,014 | 769 | 894 |
| 357.07 | County Grants | - | - | | 3,842 | - |
| Total: Local Govt Units Capital & | | 1,000 | 800 | 1,014 | 4,611 | 894 |

| | | | | | | |
|---|------------------------------------|------------------|------------------|------------------|------------------|------------------|
| 361 Charges for Services (Departmental Earnings) | | | | | | |
| 361.31 | Subdivision & Land Development F | 500 | 500 | 950 | 600 | 800 |
| 361.33 | Conditional Use/Zoning Applic. Fee | 1,500 | 3,000 | 2,000 | 3,000 | 6,500 |
| 361.50 | Sale of Maps & Publications | 20 | 20 | | 26 | 100 |
| Total: Charges for Services | | 2,020 | 3,520 | 2,950 | 3,626 | 7,400 |
| 362 Public Safety | | | | | | |
| 362.41-44 | Building Permit Fees | 150,000 | 375,000 | 253,971 | 393,173 | 343,604 |
| 362.45 | Use & Occupancy Fees | 6,000 | 7,000 | 6,400 | 8,500 | 9,050 |
| 362.46 | State Permit Fees (L & I) | 600 | 800 | 1,030 | 1,049 | 1,688 |
| Total: Public Safety | | 156,600 | 382,800 | 261,401 | 402,722 | 354,342 |
| 367 Culture - Recreation | | | | | | |
| 367.10 | Charlestown Park Pavilion Rentals | 5,000 | 5,000 | 5,627 | 5,570 | 5,825 |
| 367.20 | Brightside Farm Garden Plots | 1,500 | 1,500 | 1,425 | 1,470 | 1,475 |
| Total: Culture - Recreation | | 6,500 | 6,500 | 7,052 | 7,040 | 7,300 |
| 380 Miscellaneous Revenues | | | | | | |
| 380.31 | Subdivision & L.D. Escrows | 60,000 | 80,000 | 79,987 | 103,129 | 139,892 |
| 380.32 | Zoning Hearing Board Escrows | 2,000 | 2,000 | 2,379 | (243) | 6,225 |
| 380.33 | Conditional Use Applic. Escrows | 1,000 | 4,000 | (1,103) | 4,000 | 2,385 |
| Total: Miscellaneous Revenues | | 63,000 | 86,000 | 81,263 | 106,886 | 148,502 |
| 392.000 Transfer from Other Funds | | | | | | |
| | Transfer from Covid Fund | 100,000 | 100,000 | 100,000 | 311,598 | |
| Total: Interfund Transfers | | 100,000 | 100,000 | 100,000 | 311,598 | - |
| TOTAL: GENERAL FUND REVENUE | | 2,553,245 | 1,916,461 | 1,880,269 | 2,476,561 | 3,214,233 |

GENERAL FUND 01

| Acct # | General Fund Expenditures Category | General Fund Budget 2024 | General Fund Budget 2023 | Actual 2023 | Actual 2022 | Actual 2021 |
|----------------|--|--------------------------|--------------------------|---------------|---------------|----------------|
| 400-409 | General Government | | | | | |
| 400 | Legislative Body | | | | | |
| 400.01 | Supervisors - Salary | 2,600 | 2,600 | 2,600 | 2,600 | 2,775 |
| 400.02 | Supervisors - Expenses | 1,000 | 1,000 | | 294 | |
| 400.31 | Convention & Dues | 5,000 | 7,500 | 4,545 | 2,862 | 2,517 |
| | Total: Legislative Body | 8,600 | 11,100 | 7,145 | 5,756 | 5,292 |
| 402 | Financial Administration | | | | | |
| 402.30 | Auditor | 9,000 | 8,500 | 8,700 | 8,100 | 7,750 |
| 402.32 | Treasurer's Bond/Manager's Bond | 1,000 | 1,700 | 972 | 1,495 | 972 |
| 402.50 | Payroll Processing Fees | 10,000 | 7,500 | 8,129 | 7,858 | 3,906 |
| 402.52 | Bank fees | 100 | 100 | 88 | 81 | 6 |
| | Total: Financial Administration | 20,100 | 17,800 | 17,889 | 17,534 | 12,634 |
| 404 | Solicitor/Legal Services | | | | | |
| 404.11 | Township Solicitor | 50,000 | 75,000 | 42,922 | 71,495 | 109,014 |
| 404.115 | Codification Services | 5,000 | 5,000 | 1,340 | 1,195 | 4,742 |
| 404.12 | Zoning Hearing Board Solicitor | 5,000 | 5,000 | 10,099 | 10,992 | 14,378 |
| 404.15 | Court Reporter | 1,500 | 1,500 | 1,228 | 1,626 | 1,395 |
| | Total: Solicitor/Legal Fees | 61,500 | 86,500 | 55,589 | 85,308 | 129,529 |
| 405 | General Administration | | | | | |
| 405.05 | Employee Hiring/Human Resources | - | - | | 8,690 | - |
| 405.10 | Administrative Salaries | 225,000 | 215,000 | 231,884 | 203,329 | 123,623 |
| 405.30 | Office Supplies | 3,500 | 4,000 | 3,661 | 3,144 | 3,709 |
| 405.31 | Advertising | 6,000 | 8,000 | 4,318 | 4,734 | 8,861 |
| 405.32 | Minor Equipment | 7,500 | 10,000 | 5,382 | 8,170 | 5,120 |
| 405.33 | Document Management Services | 15,000 | 20,000 | 19,621 | 30,236 | 27,314 |
| 405.34 | Postage | 10,000 | 7,500 | 10,003 | 7,178 | 2,915 |
| 405.35 | Printing | 15,000 | 15,000 | 12,253 | 8,896 | 13,129 |
| 405.37 | Telephone | 5,000 | 5,000 | 3,877 | 2,976 | 2,532 |
| 405.40 | Custodian & maintenance | 8,000 | 7,500 | 7,629 | 1,262 | 1,196 |
| 405.50 | Donations | 106,500 | 106,500 | 108,001 | 6,501 | 6,171 |

| | | | | | | |
|--|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Total: General Administration | | 401,500 | 398,500 | 406,629 | 285,116 | 194,570 |
| 407 IT - Networking Services - Data Processing | | | | | | |
| 407 | IT - Networking Services -Website | 40,000 | 35,000 | 30,856 | 40,296 | 26,727 |
| Total: IT-Networking Services-Data | | 40,000 | 35,000 | 30,856 | 40,296 | 26,727 |
| 408 Engineering Services | | | | | | |
| 408.10 | Engineering | 60,000 | 90,000 | 68,392 | 88,927 | 103,824 |
| 408.12 | Sound Engineering | - | - | 5,122 | 21,755 | 47,100 |
| 408.36 | Municipal Separate Storm Sewer S | 25,000 | 25,000 | 234 | 19,178 | 19,913 |
| 408.37 | MS4 Programs (Earth Day, Cleanu | 4,000 | 4,000 | | 2,060 | 150 |
| Total: Engineering Services | | 89,000 | 119,000 | 73,748 | 131,920 | 170,987 |
| 409 General Government Buildings & Plant | | | | | | |
| 409.10 | Township Office Rental | 110,043 | 106,575 | 107,100 | 81,317 | 29,626 |
| 409.101 | Township Office Utilities | 10,000 | 15,000 | 8,351 | 4,016 | |
| 409.103 | Township Office Maint & Repair | 1,000 | | 1,194 | | |
| 409.11 | Township Office Security Access S | 2,500 | 5,000 | | | 1,614 |
| 409.12 | Township Office Relocation | | - | 789 | | - |
| Total: General Government Buildi | | 123,543 | 126,575 | 117,434 | 85,333 | 31,240 |
| 410-419 Public Safety (Protections to Persons and Property) | | | | | | |
| 411 Fire | | | | | | |
| 411.10 | Fire Marshal - Salary | 15,000 | 12,200 | 12,384 | 11,845 | 14,425 |
| 411.15 | Fire Marshal - Expenses | 1,200 | 1,000 | 100 | 936 | 764 |
| 411.31 | Fire Hydrants | 21,600 | 21,600 | 21,563 | 20,295 | 19,550 |
| 411.32 | Fire Protection - contribution to EW' | 340,000 | 306,530 | 306,530 | 306,530 | 306,530 |
| 411.32 | Fire Protection - Capital Contrib. EV | - | - | 2,000 | 150,000 | - |
| 411.32 | Fire Protection - contribution to Kim | 81,700 | 81,700 | 81,700 | 81,700 | 130,000 |
| 411.32 | Fire Protection - workers comp ins. | 1,600 | 1,400 | 1,575 | 1,348 | 1,235 |
| 411.32 | Ambulance - Uwchlan Ambulance | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 411.32 | Uwchlan Ambulance Capital Con | 2,500 | - | | - | |
| 411.33 | Firefighters' Insurance Fund | 70,000 | 70,000 | 68,480 | 68,785 | 54,964 |
| Total: Fire | | 543,600 | 504,430 | 504,332 | 651,439 | 537,468 |

| | | | | | | |
|---|-------------------------------------|----------------|----------------|----------------|----------------|----------------|
| 413 Building Code Enforcement & Zoning | | | | | | |
| 413.30 | Zoning Officer | 65,000 | 70,000 | 70,832 | 63,724 | 79,798 |
| 413.31 | Building Permit Inspection & Review | 100,000 | 90,000 | 104,295 | 98,913 | 195,639 |
| 413.32 | L & I Fees | 500 | 500 | 257 | 523 | 513 |
| Total: Building Code Enforcemer | | 165,500 | 160,500 | 175,384 | 163,160 | 275,950 |
| 414 Planning | | | | | | |
| 414.10 | Planning Consultant | 15,000 | 30,000 | 5,438 | 13,595 | 36,725 |
| 414.100 | Staff Planner | 5,000 | 10,000 | 2,448 | 4,506 | 6,808 |
| 414.15 | Plan. Comm./Alternate Solicitor | 10,000 | 12,000 | 2,706 | 16,076 | 2,911 |
| 414.16 | Plan. Comm - Regional Planning | 4,000 | 2,500 | 3,144 | 2,368 | 4,842 |
| 414.20 | Plan. Comm - DRC Expenses | 500 | 500 | | 100 | |
| 414.20 | Plan. Comm - Operations Expenses | 2,000 | 2,000 | 91 | - | 498 |
| Total: Planning | | 36,500 | 57,000 | 13,827 | 36,645 | 51,784 |
| 415 Emergency Management & Comm | | | | | | |
| 415.50 | Emergency Services | 500 | 1,800 | 269 | - | 860 |
| Total: Emergency Management | | 500 | 1,800 | 269 | - | 860 |
| 419 Other Public Safety | | | | | | |
| 419.50 | PA One Call | 500 | 500 | 275 | 227 | 513 |
| Total: Other Public Safety | | 500 | 500 | 275 | 227 | 513 |
| 420-425 Health & Human Services | | | | | | |
| 422 | Animal Control | 7,000 | 4,000 | 9,024 | 4,082 | 3,013 |
| Total: Animal Control | | 7,000 | 4,000 | 9,024 | 4,082 | 3,013 |
| 426-429 Public Works - Sanitation | | | | | | |
| 427 | Hazardous Waste Collection | 2,500 | 2,500 | 1,057 | 2,027 | 2,349 |
| Total: Public Works: Sanitation | | 2,500 | 2,500 | 1,057 | 2,027 | 2,349 |

430-439 Public Works - Highways, Roads and Streets**430 General Services**

| | | | | | | |
|--------------------------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|
| 430.101 | Roadmaster Salary incl. Project Mg | 55,000 | 48,000 | 47,923 | 43,399 | 43,683 |
| 430.102 | Roadmaster Expenses | 6,000 | 7,000 | 5,453 | 5,578 | 3,768 |
| 430.20 | Road Maintenance: Contracted Lab | 200,000 | 225,000 | 201,920 | 127,945 | 71,427 |
| 430.21 | Road Maintenance: Materials | 35,000 | 35,000 | 90,549 | 30,592 | 9,555 |
| 430.22 | Road Maintenance: Tree Maintenanr | 80,000 | 100,000 | 79,363 | 75,331 | 36,979 |
| 430.23 | Road Maintenance: Mowing | 2,000 | 2,000 | | | |
| 430.235 | Road Maintenance: Striping | 5,000 | 5,000 | | | |
| 430.25 | Road Maintenance: Culvert & Inlet F | 75,000 | 125,000 | 210,598 | 51,760 | 12,800 |
| Total: General Services | | 458,000 | 547,000 | 635,806 | 334,605 | 178,212 |

431 Cleaning of Streets and Gutters

| | | | | | | |
|--|----------------------------------|--------------|--------------|--------------|----------|----------|
| 431 | Road Maintenance:Leaf, Sweeping, | 5,000 | 5,000 | 3,075 | | |
| Total: Cleaning of Streets and Gu | | 5,000 | 5,000 | 3,075 | - | - |

432 Winter Maintenance - Snow Removal

| | | | | | | |
|---|--------------|--------------|--------------|----------|------------|------------|
| 432 | Snow Removal | 1,000 | 1,000 | | 104 | 275 |
| Total: Winter Maintenance - Snow | | 1,000 | 1,000 | - | 104 | 275 |

433 Traffic Control Devices

| | | | | | | |
|---------------------------------------|-------------------------------|---------------|---------------|---------------|---------------|---------------|
| 433.01 | Traffic Lights Maint & Repair | 17,500 | 15,000 | 15,228 | 10,277 | 5,330 |
| 433.02 | Traffic Lights Electricity | 1,800 | 1,600 | 1,815 | 1,624 | 1,436 |
| 433.03 | Road Signs | 3,000 | 3,500 | 2,440 | 2,425 | 4,317 |
| Total: Traffic Control Devices | | 22,300 | 20,100 | 19,483 | 14,326 | 11,083 |

435 Traffic Consultant and Studies

| | | | | | | |
|--|------------------------------|--------------|---------------|--------------|--------------|---------------|
| 435 | Traffic Consultant & Studies | 5,000 | 15,000 | 1,906 | 2,539 | 18,566 |
| Total: Traffic Consultant & Studi | | 5,000 | 15,000 | 1,906 | 2,539 | 18,566 |

436-437 Machinery & Equipment

| | | | | | | |
|---|-----------------------------------|--------------|--------------|----------|----------|----------|
| 436 | Purchase of Machinery & Equipment | 1,000 | 1,000 | | | |
| Total: Machinery & Equipment | | 1,000 | 1,000 | - | - | - |

450-459 Culture-Recreation**454 Parks**

| | | | | | | |
|---------------------|----------------------------------|----------------|----------------|----------------|----------------|----------------|
| 454 | Parks & Recreation Board | 100 | 100 | | 20 | 20 |
| 454.01/2 | Parks Assistant Labor & Expenses | 20,000 | 25,000 | 16,296 | 21,024 | 24,535 |
| 454.03/4 | Property Mgmt Salary & Expenses | 35,000 | 50,000 | 45,060 | 55,954 | 53,642 |
| 454.05 | Park & Trail Security | 10,000 | 5,000 | | | |
| 454.07 | Charlestown Day & Park Events | 15,000 | 15,000 | 15,051 | 7,651 | 4,846 |
| 454.08 | Consultants | 5,000 | 5,000 | | | |
| 454.10 | Charlestown Park Maintenance | 50,000 | 70,000 | 71,119 | 91,762 | 48,481 |
| 454.20 | Brightside Farm Maintenance | 25,000 | 30,000 | 21,828 | 14,451 | 15,426 |
| 454.20 | Brighside Farm - Historic Only | 5,000 | 5,000 | | | |
| 454.21 | Brightside Farm Community Garder | 4,000 | 2,000 | 652 | 150 | 148 |
| 454.40 | Nature Trails & Open Space | 30,000 | 45,000 | 30,850 | 12,284 | 14,664 |
| 454.43 | PennDOT Basin Maintenance | 12,000 | 7,500 | 11,236 | 3,698 | 5,208 |
| 454.46 | Trail Planning - Devault Line | 2,500 | 2,500 | | | |
| 454.50 | Devault Parcels 35-4-98 & 107 | 500 | 500 | 443 | 431 | 422 |
| 454.70 | Jenkins Park | 10,000 | 10,000 | 10,337 | 7,950 | 11,475 |
| 454.90 | Great Valley Nature Center | 10,000 | 10,000 | | | |
| 454.95 | Volpi Property | 2,500 | 2,500 | 5,840 | | |
| Total: Parks | | 236,600 | 285,100 | 228,712 | 215,375 | 178,867 |

459 Historical Commission

| | | | | | | |
|-------------------------------------|---------------------------------|---------------|---------------|---------------|---------------|---------------|
| 459.10 | Historical Comm - Operations | 1,500 | 250 | - | 1,581 | 550 |
| 459.15 | Historic Resource Updates | 13,000 | 5,000 | | | - |
| 459.16 | Historical Tours & Events | 1,000 | 1,000 | 1,265 | | |
| 459.20 | Historical Comm - HARB Consult. | 10,000 | 2,500 | 7,010 | 800 | 640 |
| 459.30 | Cemetery Maintenance | 5,000 | 5,000 | 18,914 | 32,016 | 3,300 |
| 459.50 | Longwood School Maintenance | 1,500 | 1,200 | 1,598 | 638 | 1,103 |
| 459.60 | Mill Maintenance | 20,000 | 20,000 | 20,352 | 16,753 | 10,486 |
| Total: Historical Commission | | 52,000 | 34,950 | 49,139 | 51,788 | 16,079 |

461 Environmental Advisory Committee

| | | | | | | |
|----------------------------|----------------|--------------|--------------|--------------|------------|------------|
| 461.10 | EAC Operations | 2,500 | 2,500 | 1,907 | 709 | 250 |
| Total: EAC Expenses | | 2,500 | 2,500 | 1,907 | 709 | 250 |

462 Open Space Consulting

| | | | | | | |
|--------------------------------------|----------------------------------|---------------|---------------|---------------|---------------|---------------|
| 461.40 | Easement Monitoring | 15,000 | 20,000 | 12,162 | 16,226 | 17,588 |
| 462.50 | Open Space Consultants - Project | 5,000 | 5,000 | | 1,700 | |
| Total: EAC Open Space Conulti | | 20,000 | 25,000 | 12,162 | 17,926 | 17,588 |

480 Miscellaneous Expenses

| | | | | | | |
|---|------------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| 480.31 | SLDO & DRC Review Expenses | 60,000 | 80,000 | 90,437 | 121,368 | 118,696 |
| 480.32 | Hearing Expenses | 3,000 | 6,000 | 240 | 1,953 | 1,922 |
| Total: Miscellaneous Expenses | | 63,000 | 86,000 | 90,677 | 123,321 | 120,618 |
| <hr/> | | | | | | |
| 481-484 Employer Paid Benefits and Withholding Items | | | | | | |
| 481 | Payroll Taxes | 25,000 | 30,000 | 28,377 | 27,261 | 21,289 |
| 483.30 | Non-Uniform Pension Contribution | 7,837 | - | 500 | 1,955 | 3,842 |
| 487.10 | Employee Benefits | 45,000 | 34,000 | 42,637 | 44,304 | 13,152 |
| Total: Employer Paid Benefits an | | 77,837 | 64,000 | 71,514 | 73,520 | 38,283 |
| <hr/> | | | | | | |
| 486-488 Insurance, Casualty and Surety | | | | | | |
| 486 | Insurance | 75,000 | 70,000 | 70,059 | 58,527 | 64,434 |
| 486.75 | Insurance Appraisals | 1,000 | 1,000 | | | - |
| Total: Insurance, Casualty and Su | | 76,000 | 71,000 | 70,059 | 58,527 | 64,434 |
| <hr/> | | | | | | |
| 492 Transfer to Other Funds | | | | | | |
| 492.101 | Transfer to General Fund Capital R | - | - | - | - | - |
| 492.106 | Transfer to Open Space Capital Re: | | | | | 836,685 |
| Total: Transfer to Other Funds | | - | - | - | - | 836,685 |
| <hr/> | | | | | | |
| TOTAL: GENERAL FUND EXPENI | | 2,520,580 | 2,682,855 | 2,597,898 | 2,401,583 | 2,923,856 |
| GENERAL FUND BALANCE - CARRYOVER TO \$ | | 195,240 \$ | 117,406 \$ | 169,815 \$ | 884,018 \$ | 808,252 |
| Carryover Percentage (goal is 15-: | | 8% | 4% | 7% | 37% | 28% |
| <i>Carryover is capped at 25% - move excess to Capital Reserve Fund-General Projects on Dec. 31st</i> | | | | | | |

STATE FUND 35 (LIQUID FUEL TAX)

State Fund Revenue

| Acct # | Category | State Fund Budget 2024 | State Fund Budget 2023 | Actual 2023 | Actual 2022 | Actual 2021 |
|--------|----------------------|---------------------------|---------------------------|----------------|----------------|----------------|
| 120.35 | Beginning Balance | 595,000 | 402,000 | 403,201 | 367,368 | 418,969 |
| 341.35 | Dividends | 20,000 | 5,000 | 27,487 | 5,965 | 51 |
| 355.02 | Liquid Fuel Tax | 190,395 | 189,693 | 192,923 | 187,787 | 182,492 |
| | Total Revenue | 210,395 | 194,693 | 220,410 | 193,752 | 182,543 |

State Fund Expenditures

| Acct # | Category | State Fund Budget 2024 | State Fund Budget 2023 | Actual 2023 | Actual 2022 | Actual 2021 |
|--------|---------------------------------------|---------------------------|---------------------------|----------------|----------------|----------------|
| 402 | Bank charges | - | - | 75 | | |
| 432 | Snow Removal | 300,000 | 300,000 | 26,076 | 157,919 | 234,144 |
| | Total Expenditures: State Fund | 300,000 | 300,000 | 26,151 | 157,919 | 234,144 |

| | | | | | | | | | | |
|--|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|
| STATE FUND BALANCE - CARRYOVER TO 20: | \$ | 505,395 | \$ | 296,693 | \$ | 597,460 | \$ | 403,201 | \$ | 367,368 |
| | | 168% | | 99% | | 2285% | | 255% | | 157% |

Carryover Percentage (goal is 15%):
There is no cap on carryover for this fund.

CAPITAL RESERVE FUND - GENERAL

Capital Reserve Fund Revenue

| Acct # | Category | Capital Reserve General Fund Budget 2024 | Capital Reserve General Fund Budget 2023 | Actual 2023 | Actual 2022 | Actual 2021 |
|--|-------------------------------|--|--|------------------|------------------|----------------|
| 120.102 | Beginning Balance | 425,000 | 133,207 | 133,207 | 240,244 | 193,661 |
| Capital Reserve Fund Revenue | | | | | | |
| 341.102 | Dividends | 10,000 | 2,500 | 25,909 | 7,937 | 68 |
| 354.20 | DCED Sidewalk Grant | 177,417 | | | | |
| 392.106 | Transfer from Open Space Fund | | 1,000,000 | 1,000,000 | 1,550,000 | 500,000 |
| Total Revenue: Cap Reserve Fund | | 187,417 | 1,002,500 | 1,025,909 | 1,557,937 | 500,068 |

Capital Reserve Fund Expenditures

| Acct # | Category | Capital Reserve General Fund Budget 2024 | Capital Reserve General Fund Budget 2023 | Actual 2023 | Actual 2022 | Actual 2021 |
|--|-----------------------------------|--|--|----------------|----------------|----------------|
| 409 Facilities | | | | | | |
| 409.12 | New Township Office | - | 180,000 | 340,803 | 775,873 | 5,400 |
| Total: Facilities | | - | 180,000 | 340,803 | 775,873 | 5,400 |
| 433 Traffic Control Devices | | | | | | |
| 433.03 | Upgraded Intersections | 50,000 | 15,250 | 63,054 | 21,255 | 5,806 |
| Total: Traffic Control Devices | | 50,000 | 15,250 | 63,054 | 21,255 | 5,806 |
| 439 Road Construction, Paving & Resurfacing | | | | | | |
| 439.01 | Road Construction, Paving & Resur | - | 325,000 | 331,914 | 136,486 | 442,278 |
| 439.03 | Sidewalk Improvements | 168,000 | 15,000 | 1,345 | 8,800 | |
| Total: Road Construction | | 168,000 | 340,000 | 333,259 | 145,286 | 442,278 |
| Total Expenditures: Capital Reserve | | 218,000 | 535,250 | 737,116 | 942,414 | 453,484 |

CAPITAL RESERVE FUND BAL. - CARRYOVER \$ 394,417 \$ 600,457 \$ 422,000 \$ 855,767 \$ 240,245
 (No cap to carryover percentage for CAP Reserve Fund)

CAPITAL RESERVE FUND - OPEN SPACE

Capital Reserve Fund Revenue

| Acct # | Category | Capital Reserve - Open Space Budget 2024 | Capital Reserve - Open Space Budget 2023 | Actual 2023 | Actual 2022 | Actual 2021 |
|---------------|--|--|--|------------------|------------------|------------------|
| 120.11 | Beginning Balance | 17,304,259 | 13,310,875 | 13,310,875 | 12,039,847 | 12,136,420 |
| 310.21 | Earned Income Taxes | 2,000,000 | 2,600,000 | 2,726,411 | 2,760,842 | 1,903,356 |
| 310.21 | Earned Income Tax - Open Space F | 2,400,000 | 2,300,000 | 2,508,748 | 2,527,586 | 2,489,912 |
| 310.22 | Earned Income - Prior Year | 20,000 | 20,000 | 171,600 | 15,200 | 22,100 |
| 341.20 | Dividends Earned | 900,000 | 200,000 | 660,963 | 164,745 | 43,556 |
| 357.410 | Federal & State Grants | | | 24,941 | 34,602 | 28,721 |
| 391.10 | Sale of General Fixed Assets | - | - | - | | |
| | Net Transfers | | | 8,721 | | 836,685 |
| | Total Revenue: Cap Reserve Fund | 5,320,000 | 5,120,000 | 6,101,384 | 5,502,975 | 5,324,330 |

Capital Reserve Fund - Open Space - Expenditures

| Acct # | Category | Capital Reserve - Open Space Budget 2024 | Capital Reserve - Open Space Budget 2023 | Actual 2023 | Actual 2022 | Actual 2021 |
|------------|--|--|--|----------------|----------------|----------------|
| 454 | Parks & Recreation | | | | | |
| 402 | Bank Fees | | - | 75 | | |
| 454.15 | Charlestown Park Improvements | 80,000 | 50,000 | 35,932 | 2,573 | 139,845 |
| 454.21 | Community Garden Improvements | 36,000 | 36,000 | | | |
| 454.25 | Brightside Farm Improvements | 225,000 | 90,000 | 2,847 | | 134,477 |
| 454.41 | Basin, Trails & Open Space Improvements | 226,000 | 80,000 | 3,700 | 64,020 | 32,014 |
| 454.75 | Jenkins Park Improvements | 500,000 | 50,000 | 26,650 | 81,009 | 3,472 |
| 454.90 | Nature Center Acquisition | 400,000 | 425,000 | 615 | 769 | 512 |
| 454.93 | Swiss Pines | - | 5,000 | - | 2,929 | |
| | Total: Parks | 1,467,000 | 736,000 | 69,819 | 151,300 | 310,320 |

| | | | | | | |
|---|---|-------------------|------------------|-------------------|------------------|-------------------|
| 459 | Historical | | | | | |
| 459.35 | Cemetery Improvements (Wall) | 200,000 | 200,000 | - | - | - |
| 459.40 | Historic Signage | 4,000 | | | | |
| 459.65 | Mill Improvements | 5,000 | 5,000 | - | | |
| | Total: Historical | 209,000 | 205,000 | - | - | - |
| <hr/> | | | | | | |
| | Conservation of Natural | | | | | |
| 461 | Resources | | | | | |
| 461.40 | Easement Prep Fees | 30,000 | 30,000 | 12,500 | 23,860 | |
| 461.50 | Consultants - Specific to Acquisition | 12,000 | 12,000 | 1,743 | 15,673 | 11,248 |
| 461.60 | Title Insurance | 10,000 | 10,000 | | 6,713 | |
| 461.70 | Easement & Acquisitions | 3,000,000 | 5,000,000 | | 1,455,000 | 3,574,596 |
| 461.71 | Land Appraisals, Plans & Surveys | 20,000 | 20,000 | 17,838 | 19,318 | 8,600 |
| 461.73 | Settlement Charges | 10,000 | 10,000 | | 1,481 | 6,206 |
| | Total: Conservation of Natural Resources | 3,082,000 | 5,082,000 | 32,081 | 1,522,045 | 3,600,650 |
| <hr/> | | | | | | |
| 470 | Bonds & Notes | | | | | |
| 472.101 | General Oblig. Note 2020 - Principal | 860,000 | 1,005,450 | 825,000 | 35,000 | 35,000 |
| 472.102 | General Oblig. Note 2020 - Interest | 147,450 | 181,500 | 180,426 | 775,000 | 182,550 |
| 472.101 | Bond Series 2015 Principal | - | - | | 197,000 | 760,000 |
| 472.102 | Bond Series 2015 Interest | - | - | | | 30,700 |
| 475.102 | General Obligation Notes - Agent's | 700 | 808 | 663 | 1,601 | 1,616 |
| | Total: Bonds & Notes | 1,008,150 | 1,187,758 | 1,006,089 | 1,008,601 | 1,009,866 |
| <hr/> | | | | | | |
| 492.10 | Transfer to General Capital Imprv | - | 1,000,000 | 1,000,000 | 1,550,000 | 500,000 |
| | Total Expenditures: Open Space Capital Reserve | 5,766,150 | 8,210,758 | 2,107,989 | 4,231,946 | 5,420,836 |
| OPEN SPACE CAPITAL RESERVE FUND BAL. | \$ | 16,858,109 | \$ | 10,220,117 | \$ | 17,304,270 |
| | | | | | | \$ |
| | | | | | | 13,310,876 |
| | | | | | | 12,039,914 |

STORMWATER FUND

| Stormwater Fund - Revenue | | | | | | |
|------------------------------|---|-----------------------------|-----------------------------|---------------|---------------|---------------|
| Acct # | Category | Stormwater Fund Budget 2024 | Stormwater Fund Budget 2023 | Actual 2023 | Actual 2022 | Actual 2021 |
| 120.11 | Stormwater Management Account | 77,000 | 72,500 | 72,845 | 71,746 | 71,720 |
| 342.110 | Dividends | 3,000 | 1,250 | 3,697 | 1,099 | 25 |
| | Total Revenue: Stormwater Fund | 3,000 | 1,250 | 3,697 | 1,099 | 25 |
| Stormwater Fund Expenditures | | | | | | |
| Acct # | Category | Stormwater Fund Budget 2024 | Stormwater Fund Budget 2023 | Actual 2023 | Actual 2022 | Actual 2021 |
| | Stormwater Improvements | | | | | |
| | Total: Road Improvements | - | - | - | - | - |
| | Total Expenditures: Stormwater F | - | - | - | - | - |
| | STORMWATER FUND BAL. - CAR | 80,000 | 73,750 | 76,542 | 72,845 | 71,745 |

TRANSPORTATION FUND (ACT 209)

| Transportation Fund - Revenue | | | | | | |
|---|---|-----------------------------------|-----------------------------------|----------------|----------------|----------------|
| Acct # | Category | Transporation Fund Budget 2024 | Transporation Fund Budget 2023 | Actual 2023 | Actual 2022 | Actual 2021 |
| 120.102 | Beginning Balance | 140,000 | 133,300 | 133,773 | 131,870 | 131,854 |
| Transportation Fund Revenue | | | | | | |
| 383.10 | Act 209 Traffic Impact Fees | - | - | | | - |
| 342.102 | Dividends | 4,500 | 2,250 | 6,632 | 1,902 | 16 |
| | Total Revenue: Act 209 Fund | 4,500 | 2,250 | 6,632 | 1,902 | 16 |
| Transportation Fund Expenditures | | | | | | |
| Acct # | Category | Transporation Fund Budget 2024 | Transporation Fund Budget 2023 | Actual 2023 | Actual 2022 | Actual 2021 |
| 439 | Road Improvements in Act 209 Plan | 135,000 | 135,000 | | | |
| | Total: Road Improvements | 135,000 | 135,000 | | | - |
| | Total Expenditures: Transportatic | 135,000 | 135,000 | | | - |
| | TRANSPORTATION FUND BAL. - CARRYOVER TO 2024 | 9,500 | 550 | 140,405 | 133,772 | 131,870 |

RECREATIONAL FEE-IN-LIEU FUND

Capital Reserve Fee-in-Lieu Fund Revenue

| Acct # | Category | Capital Reserve Fee-in-Lieu Budget 2024 | Capital Reserve Fee-in-Lieu Budget 2023 | Actual 2023 | Actual 2022 | Actual 2021 |
|---------|--|--|--|----------------|----------------|----------------|
| 120.102 | Beginning Balance | 26,000 | 24,500 | 24,678 | 24,327 | - |
| 341.102 | Dividends | 800 | 500 | 1,223 | 351 | 4 |
| 367.180 | Fee-in-Lieu Contributions | - | - | | | 24,325 |
| | Total Revenue: Fee-in-Lieu Fund | 800 | 500 | 1,223 | 351 | 24,329 |

Fee-in-Lieu Fund Expenditures

| Acct # | Category | Capital Reserve Fee-in-Lieu Budget 2024 | Capital Reserve Fee-in-Lieu Budget 2023 | Actual 2023 | Actual 2022 | Actual 2021 |
|--------|--|--|--|------------------|------------------|------------------|
| 454 | Recreation Improvements - none | 0 | 0 | | | |
| | Total: Recreation Improvements | - | - | - | | - |
| | Total Expenditures: Fee-in-Lieu F | - | - | - | | - |
| | FEE-IN-LIEU FUND BAL. - CARRYOVER TO 2024 | \$ 26,800 | \$ 25,000 | \$ 25,901 | \$ 24,678 | \$ 24,329 |

ARPA (FEDERAL COVID RELIEF) FUND

| Covid Relief Funds - Revenue | | | | | | |
|--------------------------------|---------------------------------------|------------------------|------------------------|----------------|----------------|----------------|
| Acct # | Category | Covid Fund Budget 2024 | Covid Fund Budget 2023 | Actual 2023 | Actual 2022 | Actual 2021 |
| 120.530 | Beginning Balance | 263,000 | 349,500 | 351,187 | 328,366 | - |
| 352.53 | Covid Relief Funds | - | - | | 330,423 | 328,347 |
| 342.53 | Dividends | 3,000 | 4,250 | 12,477 | 3,995 | 19 |
| | Total Revenue: Covid Fund | 3,000 | 4,250 | 12,477 | 334,418 | 328,366 |
| Covid Fund Expenditures | | | | | | |
| Acct # | Category | Covid Fund Budget 2024 | Covid Fund Budget 2023 | Actual 2023 | Actual 2022 | Actual 2021 |
| 492.10 | Transfer to General Fund | 100,000 | 100,000 | 100,000 | 311,598 | |
| | Total Transfers: | 100,000 | 100,000 | 100,000 | 311,598 | - |
| | Total Expenditures: Covid Fund | 100,000 | 100,000 | 100,000 | 311,598 | - |
| | COVID FUND BAL. - CARRYOVER | 166,000 | 253,750 | 263,664 | 351,186 | 328,366 |