



CHARLESTOWN TOWNSHIP

Budget 2025

Draft last revised: 11/18/2024
 Adopted: 12/2/2024
 Revised:

Real Estate Tax & Assessment:

Millage: .75 mills
 Beginning Assessment 2024 to 10/31/24: 753,696,744
 Estim. Final Assessment 2024: 775,200,000
 Final 2024 Assessment: 769,621,804
 Beginning Assessment 2025: 769,621,804

Operating, Capital, and Special Revenue Funds

	BEGINNING BALANCE*	2025 RECEIPTS	2025 EXPENDITURES	FUND BALANCE CHANGE	ENDING BALANCE
<u>Operating</u>					
General Fund	\$ 250,000.00	\$ 2,569,208.00	\$ 2,489,783.00	\$ 79,425.00	\$ 329,425.00
Liquid Fuels Fund	\$ 600,000.00	\$ 208,000.00	\$ 350,000.00	\$ (142,000.00)	\$ 458,000.00
ARPA Fund	\$ 170,000.00	\$ 3,000.00	\$ 100,000.00	\$ (97,000.00)	\$ 73,000.00
	\$ 1,020,000.00	\$ 2,780,208.00	\$ 2,939,783.00	\$ (159,575.00)	\$ 860,425.00
<u>Capital Funds</u>					
General Projects	\$ 400,000.00	\$ 88,000.00	\$ 365,000.00	\$ (277,000.00)	\$ 123,000.00
Open Space Projects	\$ 22,500,000.00	\$ 5,270,000.00	\$ 5,820,600.00	\$ (550,600.00)	\$ 21,949,400.00
	\$ 22,900,000.00	\$ 5,358,000.00	\$ 6,185,600.00	\$ (827,600.00)	\$ 22,072,400.00
<u>Special Revenue Funds</u>					
Transportation (Act 209)	\$ 146,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 151,000.00
Stormwater Management	\$ 80,000.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ 83,000.00
Recreation	\$ 27,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 28,000.00
Swiss Pines	\$ 2,780,000.00	\$ 239,400.00	\$ 260,000.00	\$ (20,600.00)	\$ 2,759,400.00
	\$ 253,000.00	\$ 9,000.00	\$ -	\$ 9,000.00	\$ 262,000.00
Total All Funds	\$ 24,173,000.00	\$ 8,147,208.00	\$ 9,125,383.00	\$ (978,175.00)	\$ 23,194,825.00

* Projections

GENERAL FUND 01

Acct #	Category	General Fund Budget 2025	General Fund Budget 2024	Actual 2024 to 10/31/24	Actual 2023	Actual 2022
	Petty Cash	750	565	565	15	1,280
120.10	Payroll Account	18,000	17,938	17,938	28,372	16,946
120.101	Operating Fund	150,000	124,657	124,657	327,897	317,983
120.102	Operating Fund Reserve	150,000	19,415	19,415	531,160	472,831
	Beginning Balance	318,750	162,575	162,575	887,444	809,040
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301	Real Property Taxes					
301.10	Real Estate Taxes - Current Year	560,000	550,000	533,087	539,387	530,460
301.20	Real Estate Taxes - Prior Years	10,000	10,000	12,236	9,203	8,780
	Total Real Property Taxes	570,000	560,000	545,323	548,590	539,240
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310	Local Tax Enabling Act (Act 511) Taxes					
310.10	Real Estate Transfer Tax	500,000	500,000	449,344	475,314	715,313
310.21	Earned Income Tax	800,000	800,000	666,670	0	0
310.51	Local Services Tax	130,000	120,000	104,552	126,077	121,896
	Local Tax Enabling Act (Act 511)	1,430,000	1,420,000	1,220,566	601,391	837,209
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321	Business Licenses and Permits					
321.60	Contractors' Registration	4,000	4,500	3,525	3,525	4,800
321.61	Transient Retailers	1,000	500	1,250	875	55
321.80	Cable Television Franchises	110,000	90,000	83,140	114,830	117,481
321.90	Underground Utility Lease	2,900	200	2,939	434	430
321.91	Sign Permits	50	50		50	
	Total: Business Licenses & Perr	117,950	95,250	90,854	119,714	122,766
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322	Non-Business Licenses and Permits					
322.20	Demolition Permits	1,000	1,000		-	992
322.50	Street Opening Permits	500	500	260	854	70
322.84	Grading (E & S) Permits	10,000	12,000	12,400	18,000	15,200

322.85	Haz Materials & Fire Alarm Registr.	800	1,000	850	800	1,100
Total: Non-Business Licenses & I		12,300	14,500	13,510	19,654	17,362
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331	Fines					
331.10	Court - District Magistrate	800	1,000	750	450	3,612
Total: Fines & Forfeits		800	1,000	750	450	3,612
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341	Interest Earnings					
341.10	Interest on Investments	18,500	35,000	19,307	44,823	16,653
Total: Interest on Investments		18,500	35,000	19,307	44,823	16,653
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342	Rents and Royalties					
342.20	Rent - Brightside Farm	12,000	12,000	10,000	11,500	10,800
Total: Rents and Royalties		12,000	12,000	10,000	11,500	10,800
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354	State Capital and Operating Grants					
354.03	PEMA/FEMA relief					16,560
354.15	Act 101 Recycling Grant	7,000	5,000	8,212	5,612	-
Total: State Capital and Operatin		7,000	5,000	8,212	5,612	16,560
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355	State Shared Revenue and Entitlements					
355.01	Public Utility Tax	6,000	5,975	6,244	5,975	6,691
355.04	Liquor Licenses	400	400	400	400	400
355.05	General Municipal Pension Sys Sta	8,138	5,000	6,292		68,785
355.99	Firefighters' Insurance Fund	70,000	70,000	70,039	68,480	
Total: State Shared Revenue and		84,538	81,375	82,975	74,855	75,876
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357	Local Govt Units Capital & Operating Grants					
357.15	County Hazardous Waste Grant	1,000	1,000	1,050	1,014	769
357.07	County Grants	-	-			3,842
Total: Local Govt Units Capital &		1,000	1,000	1,050	1,014	4,611
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361 Charges for Services (Departmental Earnings)						
361.31	Subdivision & Land Development Fi	250	500	250	950	600
361.33	Conditional Use/Zoning Applic. Fee	2,000	1,500	3,000	2,000	3,000
361.50	Sale of Maps & Publications	20	20			26
Total: Charges for Services		2,270	2,020	3,250	2,950	3,626
362 Public Safety						
362.41-44	Building Permit Fees	150,000	150,000	175,020	253,971	393,173
362.45	Use & Occupancy Fees	4,000	6,000	5,250	6,400	8,500
362.46	State Permit Fees (L & I)	400	600	680	1,030	1,049
Total: Public Safety		154,400	156,600	180,950	261,401	402,722
367 Culture - Recreation						
367.10	Charlestown Park Pavilion Rentals	5,000	5,000	4,845	5,627	5,570
367.20	Brightside Farm Garden Plots	1,450	1,500	1,450	1,425	1,470
Total: Culture - Recreation		6,450	6,500	6,295	7,052	7,040
380 Miscellaneous Revenues						
380.31	Subdivision & L.D. Escrows	50,000	60,000	62,657	79,987	103,129
380.32	Zoning Hearing Board Escrows	1,000	2,000	1,916	2,379	(243)
380.33	Conditional Use Applic. Escrows	1,000	1,000	410	(1,103)	4,000
Total: Miscellaneous Revenues		52,000	63,000	64,983	81,263	106,886
392.000 Transfer from Other Funds						
Transfer from Covid Fund		100,000	100,000	100,000	100,000	311,598
Total: Interfund Transfers		100,000	100,000	100,000	100,000	311,598
TOTAL: GENERAL FUND REVENUE		2,569,208	2,553,245	2,348,025	1,880,269	2,476,561

GENERAL FUND 01

Acct #	General Fund Expenditures Category	General Fund Budget 2025	General Fund Budget 2024	Actual 2024 to 10/31/24	Actual 2023	Actual 2022
400-409	General Government					
400	Legislative Body					
400.01	Supervisors - Salary	2,500	2,600	1,500	2,600	2,600
400.02	Supervisors - Expenses	1,000	1,000	295		294
400.31	Convention & Dues	5,000	5,000	3,796	4,545	2,862
	Total: Legislative Body	8,500	8,600	5,591	7,145	5,756
402	Financial Administration					
402.30	Auditor	10,000	9,000	11,963	8,700	8,100
402.32	Treasurer's Bond/Manager's Bond	1,000	1,000	972	972	1,495
402.50	Payroll Processing Fees	7,500	10,000	6,158	8,129	7,858
402.52	Bank fees	200	100	179	88	81
	Total: Financial Administration	18,700	20,100	19,272	17,889	17,534
403	Tax Collection					
403.100	Tax Collection Fees	6,000	-	5,951	-	-
	Total: Tax Collection	6,000	-	5,951	-	-
404	Solicitor/Legal Services					
404.11	Township Solicitor	60,000	50,000	53,087	42,922	71,495
404.115	Codification Services	5,000	5,000	1,195	1,340	1,195
404.12	Zoning Hearing Board Solicitor	5,000	5,000	7,437	10,099	10,992
404.15	Court Reporter	1,000	1,500	293	1,228	1,626
	Total: Solicitor/Legal Fees	71,000	61,500	62,012	55,589	85,308
405	General Administration					
405.05	Employee Hiring/Human Resources	-	-			8,690
405.10	Administrative Salaries	225,000	225,000	173,050	231,884	203,329
405.30	Office Supplies	3,000	3,500	2,411	3,661	3,144
405.31	Advertising	3,500	6,000	2,608	4,318	4,734
405.32	Minor Equipment	6,000	7,500	4,428	5,382	8,170
405.33	Document Management Services	15,000	15,000	17,101	19,621	30,236

405.34	Postage	11,500	10,000	9,332	10,003	7,178
405.35	Printing	7,500	15,000	5,735	12,253	8,896
405.37	Telephone	4,000	5,000	2,511	3,877	2,976
405.40	Custodian & maintenance	8,000	8,000	6,020	7,629	1,262
405.50	Donations	106,500	106,500	106,500	108,001	6,501
Total: General Administration		390,000	401,500	329,696	406,629	285,116
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407 IT - Networking Services - Data Processing						
407	IT - Networking Services -Website	40,000	40,000	32,393	30,856	40,296
Total: IT-Networking Services-Da		40,000	40,000	32,393	30,856	40,296
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408 Engineering Services						
408.10	Engineering	65,000	60,000	54,171	68,392	88,927
408.12	Sound Engineering	-	-	4,597	5,122	21,755
408.36	Municipal Separate Storm Sewer S)	15,000	25,000		234	19,178
408.37	MS4 Programs (Earth Day, Cleanu)	4,000	4,000			2,060
Total: Engineering Services		84,000	89,000	58,768	73,748	131,920
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409 General Government Buildings & Plant						
409.10	Township Office Rental	113,345	110,043	91,747	107,100	81,317
409.101	Township Office Utilities	7,500	10,000	5,660	8,351	4,016
409.103	Township Office Maint & Repair	1,000	1,000	727	1,194	
409.11	Township Office Security Access S)	1,000	2,500			
409.12	Township Office Relocation				789	
Total: General Government Buildi		122,845	123,543	98,134	117,434	85,333
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410-419 Public Safety (Protections to Persons and Property)						
411 Fire						
411.10	Fire Marshal - Salary	15,000	15,000	11,791	12,384	11,845
411.15	Fire Marshal - Expenses	1,200	1,200		100	936
411.31	Fire Hydrants	21,600	21,600	21,537	21,563	20,295
411.32	Fire Protection - contribution to EW'	340,000	340,000	340,000	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	81,700
411.32	Fire Protection - workers comp ins.	2,000	1,600	1,822	1,575	1,348
411.32	Ambulance - Uwchlan Ambulance	10,000	10,000	20,000	10,000	10,000
411.32	Uwchlan Ambulance Capital Con	5,000	2,500	7,500		-
411.33	Firefighters' Insurance Fund	70,000	70,000	70,039	68,480	68,785
Total: Fire		546,500	543,600	554,389	504,332	651,439

413 Building Code Enforcement & Zoning						
413.30	Zoning Officer	65,000	65,000	46,054	70,832	63,724
413.31	Building Permit Inspection & Review	90,000	100,000	92,940	104,295	98,913
413.32	L & I Fees	400	500	234	257	523
Total: Building Code Enforcemer		155,400	165,500	139,228	175,384	163,160
414 Planning						
414.10	Planning Consultant	15,000	15,000	7,384	5,438	13,595
414.100	Staff Planner	5,000	5,000	3,367	2,448	4,506
414.15	Plan. Comm./Alternate Solicitor	10,000	10,000	11,419	2,706	16,076
414.16	Plan. Comm - Regional Planning	3,000	4,000	1,845	3,144	2,368
414.20	Plan. Comm - DRC Expenses	500	500			100
414.20	Plan. Comm - Operations Expenses	1,000	2,000	188	91	-
Total: Planning		34,500	36,500	24,203	13,827	36,645
415 Emergency Management & Comm						
415.50	Emergency Services	500	500		269	-
Total: Emergency Management		500	500	-	269	-
419 Other Public Safety						
419.50	PA One Call	300	500	326	275	227
Total: Other Public Safety		300	500	326	275	227
420-425 Health & Human Services						
422	Animal Control	7,000	7,000	1,038	9,024	4,082
Total: Animal Control		7,000	7,000	1,038	9,024	4,082
426-429 Public Works - Sanitation						
427	Hazardous Waste Collection incl. Battery Recycling	3,500	2,500	2,980	1,057	2,027
Total: Public Works: Sanitation		3,500	2,500	2,980	1,057	2,027

430-439 Public Works - Highways, Roads and Streets

430 General Services

430.101	Roadmaster Salary incl. Project Mg	55,000	55,000	40,645	47,923	43,399
430.102	Roadmaster Expenses	5,000	6,000	3,372	5,453	5,578
430.20	Road Maintenance: Contracted Lab	200,000	200,000	162,636	202,020	127,945
430.21	Road Maintenance: Materials	60,000	35,000	71,856	90,549	30,592
430.22	Road Maintenance: Tree Maintenan	70,000	80,000	61,995	79,363	75,331
430.23	Road Maintenance: Mowing	2,000	2,000	600		
430.235	Road Maintenance: Striping	5,000	5,000			
430.25	Road Maintenance: Culvert & Inlet F	60,000	75,000	76,992	210,598	51,760
Total: General Services		457,000	458,000	418,096	635,906	334,605

431 Cleaning of Streets and Gutters

431	Road Maintenance:Leaf, Sweeping,	5,000	5,000	4,800	3,075	
Total: Cleaning of Streets and Gu		5,000	5,000	4,800	3,075	-

432 Winter Maintenance - Snow Removal

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

433 Traffic Control Devices

433.01	Traffic Lights Maint & Repair	17,500	17,500	17,417	15,228	10,277
433.02	Traffic Lights Electricity	1,800	1,800	1,327	1,815	1,624
433.03	Road Signs	3,000	3,000	3,443	2,440	2,425
Total: Traffic Control Devices		22,300	22,300	22,187	19,483	14,326

435 Traffic Consultant and Studies

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

436-437 Machinery & Equipment

436	Purchase of Machinery & Equipment	1,000	1,000	937		
Total: Machinery & Equipment		1,000	1,000	937	-	-

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

454	Parks & Recreation Board	100	100	20		20
454.01/2	Parks Assistant Labor & Expenses	10,000	20,000	4,872	16,296	21,024
454.03/4	Property Mgmt Salary & Expenses	50,000	35,000	40,949	45,060	55,954
454.05	Park & Trail Security	10,000	10,000			
454.07	Charlestown Day & Park Events	17,500	15,000	20,327	15,051	7,651
454.08	Consultants	5,000	5,000			
454.10	Charlestown Park Maintenance	60,000	50,000	63,447	71,119	91,762
454.20	Brightside Farm Maintenance	20,000	25,000	20,275	21,828	14,451
454.20	Brighside Farm - Historic Only	5,000	5,000			
454.21	Brightside Farm Community Garder	4,000	4,000		652	150
454.40	Nature Trails & Open Space	20,000	30,000		30,850	12,284
454.43	PennDOT Basin Maintenance	10,000	12,000	2,990	11,236	3,698
454.46	Trail Planning - Devault Line	2,500	2,500			
454.50	Devault Parcels 35-4-98 & 107	500	500	81	443	431
454.70	Jenkins Park	12,000	10,000	12,216	10,337	7,950
454.90	Great Valley Nature Center	-	10,000			
454.95	Volpi Property	5,000	2,500	11,674	5,840	
Total: Parks		231,600	236,600	176,851	228,712	215,375

459 Historical Commission

459.10	Historical Comm - Operations	1,500	1,500	1,217	-	1,581
459.15	Historic Resource Updates	13,000	13,000			
459.16	Historical Tours & Events	1,000	1,000		1,265	
459.20	Historical Comm - HARB Consult.	5,000	10,000		7,010	800
459.30	Cemetery Maintenance	5,000	5,000	5,700	18,914	32,016
459.50	Longwood School Maintenance	2,000	1,500	1,987	1,598	638
459.60	Mill Maintenance	22,500	20,000	21,947	20,352	16,753
Total: Historical Commission		50,000	52,000	30,851	49,139	51,788

461 Environmental Advisory Committee

461.10	EAC Operations	2,500	2,500	323	1,907	709
Total: EAC Expenses		2,500	2,500	323	1,907	709

462 Open Space Consulting

461.40	Easement Monitoring	12,000	15,000	7,425	12,162	16,226
462.50	Open Space Consultants - Project	-	5,000			1,700
Total: EAC Open Space Conulti		12,000	20,000	7,425	12,162	17,926

480 Miscellaneous Expenses

480.31	SLDO & DRC Review Expenses	50,000	60,000	70,381	90,437	121,368
480.32	Hearing Expenses	2,000	3,000	1,593	240	1,953
Total: Miscellaneous Expenses		52,000	63,000	71,974	90,677	123,321
481-484 Employer Paid Benefits and Withholding Items						
481	Payroll Taxes	27,500	25,000	21,577	28,377	27,261
483.30	Non-Uniform Pension Contribution	8,138	7,837	8,337	500	1,955
487.10	Employee Benefits	45,000	45,000	21,662	42,637	44,304
Total: Employer Paid Benefits an		80,638	77,837	51,576	71,514	73,520
486-488 Insurance, Casualty and Surety						
486	Insurance	80,000	75,000	62,782	70,059	58,527
486.75	Insurance Appraisals	1,000	1,000	500		
Total: Insurance, Casualty and Su		81,000	76,000	63,282	70,059	58,527
492 Transfer to Other Funds						
492.101	Transfer to General Fund Capital R	-	-	-	-	-
492.106	Transfer to Open Space Capital Re:					
Total: Transfer to Other Funds		-	-	-	-	-
TOTAL: GENERAL FUND EXPENI		2,489,783	2,520,580	2,182,283	2,597,998	2,401,583
GENERAL FUND BALANCE - CARRYOVER TO \$		398,175 \$	195,240 \$	328,317 \$	169,715 \$	884,018
Carryover Percentage (goal is 15-:		16%	8%	15%	7%	37%
<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 2025	State Fund Budget 2024	Actual 2024 to 10/31/24	Actual 2023	Actual 2022
120.35	Beginning Balance	600,000	595,000	597,459	403,201	367,368
341.35	Dividends	20,000	20,000	23,381	27,487	5,965
355.02	Liquid Fuel Tax	188,000	190,395	192,297	192,923	187,787
	Total Revenue	208,000	210,395	215,678	220,410	193,752

State Fund Expenditures

Acct #	Category	State Fund Budget 2025	State Fund Budget 2024	Actual 2024 to 10/31/24	Actual 2023	Actual 2022
402	Bank charges	-	-		75	
432	Snow Removal	350,000	300,000	216,258	26,076	157,919
	Total Expenditures: State Fund	350,000	300,000	216,258	26,151	157,919

STATE FUND BALANCE - CARRYOVER TO 20:	\$	458,000	\$	505,395	\$	596,879	\$	597,460	\$	403,201
		131%		168%		276%		2285%		255%

*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 2025	Capital Reserve General Fund Budget 2024	Actual 2024 to 10/31/24	Actual 2023	Actual 2022
120.102	Beginning Balance	400,000	425,000	421,999	133,207	240,244
Capital Reserve Fund Revenue						
341.102	Dividends	15,000	10,000	16,008	25,909	7,937
354.20	DCED Sidewalk Grant	-	177,417			
392.530	Transfer from ARPA Fund	73,000			1,000,000	1,550,000
Total Revenue: Cap Reserve Fund		88,000	187,417	16,008	1,025,909	1,557,937

Capital Reserve Fund Expenditures

Acct #	Category	Capital Reserve General Fund Budget 2025	Capital Reserve General Fund Budget 2024	Actual 2024 to 10/31/24	Actual 2023	Actual 2022
409 Facilities						
409.12	New Township Office	-	-		340,803	775,873
Total: Facilities		-	-	-	340,803	775,873
433 Traffic Control Devices						
433.03	Upgraded Intersections	170,000	50,000	29,450	63,054	21,255
Total: Traffic Control Devices		170,000	50,000	29,450	63,054	21,255
439 Road Construction, Paving & Resurfacing						
439.01	Road Construction, Paving & Resur	-	-		331,914	136,486
439.03	Sidewalk Improvements	195,000	168,000		1,345	8,800
Total: Road Construction		195,000	168,000	-	333,259	145,286
Total Expenditures: Capital Reserve		365,000	218,000	29,450	737,116	942,414
CAPITAL RESERVE FUND BAL. - CARRYOVER \$		123,000 \$	394,417 \$	408,557 \$	422,000 \$	855,767
<i>(No cap to carryover percentage for CAP Reserve Fund)</i>						

CAPITAL RESERVE FUND - OPEN SPACE

Capital Reserve Fund Revenue

Acct #	Category	Capital Reserve - Open Space Budget 2025	Capital Reserve - Open Space Budget 2024	Actual 2024 to 10/31/24	Actual 2023	Actual 2022
120.11	Beginning Balance	22,500,000	17,304,259	17,304,259	13,310,875	12,039,847
310.21	Earned Income Taxes	2,000,000	2,000,000	1,673,149	2,726,411	2,760,842
310.21	Earned Income Tax - Open Space F	2,500,000	2,400,000	2,170,216	2,508,748	2,527,586
310.22	Earned Income - Prior Year	20,000	20,000		171,600	15,200
341.20	Dividends Earned	750,000	900,000	777,012	660,963	164,745
357.410	Federal & State Grants				24,941	34,602
391.10	Sale of General Fixed Assets	-	-	-	-	
	Net Transfers				8,721	
	Total Revenue: Cap Reserve Fund	5,270,000	5,320,000	4,620,377	6,101,384	5,502,975

Capital Reserve Fund - Open Space - Expenditures

Acct #	Category	Capital Reserve - Open Space Budget 2025	Capital Reserve - Open Space Budget 2024	Actual 2024 to 10/31/24	Actual 2023	Actual 2022
454	Parks & Recreation					
402	Bank Fees				75	
454.15	Charlestown Park Improvements	75,000	80,000	46,940	35,932	2,573
454.21	Community Garden Improvements	40,000	36,000			
454.25	Brightside Farm Improvements	27,500	225,000	152,933	2,847	
454.41	Basin, Trails & Open Space Improvements	226,000	226,000	5,598	3,700	64,020
454.75	Jenkins Park Improvements	600,000	500,000	500	26,650	81,009
454.90	Nature Center Acquisition	500,000	400,000	2,665	615	769
	Total: Parks	1,468,500	1,467,000	208,636	69,819	148,371

459	Historical					
459.35	Cemetery Improvements (Wall)	250,000	200,000	-	-	-
459.40	Historic Signage	4,000	4,000			
459.65	Mill Improvements	5,000	5,000	-		
	Total: Historical	259,000	209,000	-	-	-
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	Conservation of Natural					
461	Resources					
461.40	Easement Prep Fees	30,000	30,000	13,563	12,500	23,860
461.50	Consultants - Specific to Acquisition	12,000	12,000	5,120	1,743	15,673
461.60	Title Insurance	10,000	10,000			6,713
461.70	Easement & Acquisitions	3,000,000	3,000,000	95,000		1,455,000
461.71	Land Appraisals, Plans & Surveys	20,000	20,000	6,600	17,838	19,318
461.73	Settlement Charges	10,000	10,000	1,271		1,481
	Total: Conservation of Natural Resources	3,082,000	3,082,000	121,554	32,081	1,522,045
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470	Bonds & Notes					
472.101	General Oblig. Note 2021 - Principal	880,000	860,000		825,000	35,000
472.102	General Oblig. Note 2021 - Interest	130,250	147,450	73,185	180,426	775,000
472.101	Bond Series 2015 Principal	-	-			197,000
472.102	Bond Series 2015 Interest	-	-			
475.102	General Obligation Notes - Agent's	850	700	808	663	1,601
	Total: Bonds & Notes	1,011,100	1,008,150	73,993	1,006,089	1,008,601
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492.10	Transfer to General Capital Imprv	-	-		1,000,000	1,550,000
	Total Expenditures: Open Space Capital Reserve	5,820,600	5,766,150	404,183	2,107,989	4,229,017
OPEN SPACE CAPITAL RESERVE FUND BAL.	\$	21,949,400	\$	16,858,109	\$	21,520,453
					\$	17,304,270
						13,313,805

STORMWATER FUND

Stormwater Fund - Revenue						
Acct #	Category	Stormwater Fund Budget 2025	Stormwater Fund Budget 2024	Actual 2024 to 10/31/24	Actual 2023	Actual 2022
120.11	Stormwater Management Account	80,000	77,000	76,542	72,845	71,746
342.110	Dividends	3,000	3,000	3,037	3,697	1,099
	Total Revenue: Stormwater Fund	3,000	3,000	3,037	3,697	1,099
Stormwater Fund Expenditures						
Acct #	Category	Stormwater Fund Budget 2025	Stormwater Fund Budget 2024	Actual 2024 to 10/31/24	Actual 2023	Actual 2022
	Stormwater Improvements					
	Total: Road Improvements	-	-	-	-	-
	Total Expenditures: Stormwater F	-	-	-	-	-
	STORMWATER FUND BAL. - CAR	83,000	80,000	79,579	76,542	72,845

TRANSPORTATION FUND (ACT 209)

Transportation Fund - Revenue						
Acct #	Category	Transporation Fund Budget 2025	Transporation Fund Budget 2024	Actual 2024 to 10/31/24	Actual 2023	Actual 2022
120.102	Beginning Balance	146,000	140,000	140,405	133,773	131,870
Transportation Fund Revenue						
383.10	Act 209 Traffic Impact Fees	-	-			
342.102	Dividends	5,000	4,500	5,452	6,632	1,902
	Total Revenue: Act 209 Fund	5,000	4,500	5,452	6,632	1,902
Transportation Fund Expenditures						
Acct #	Category	Transporation Fund Budget 2025	Transporation Fund Budget 2024	Actual 2024 to 10/31/24	Actual 2023	Actual 2022
439	Road Improvements in Act 209 Plan		135,000			
	Total: Road Improvements	-	135,000			-
	Total Expenditures: Transportatic	-	135,000			-
	TRANSPORTATION FUND BAL. - CARRYOVER TO 2025	151,000	9,500	145,857	140,405	133,772

RECREATIONAL FEE-IN-LIEU FUND

Capital Reserve Fee-in-Lieu Fund Revenue

Acct #	Category	Capital Reserve Fee-in-Lieu Budget 2025	Capital Reserve Fee-in-Lieu Budget 2024	Actual 2024 to 10/31/24	Actual 2023	Actual 2022
120.102	Beginning Balance	27,000	26,000	25,902	24,678	24,327
341.102	Dividends	1,000	800	1,005	1,223	351
367.180	Fee-in-Lieu Contributions	-	-			
	Total Revenue: Fee-in-Lieu Fund	1,000	800	1,005	1,223	351

Fee-in-Lieu Fund Expenditures

Acct #	Category	Capital Reserve Fee-in-Lieu Budget 2025	Capital Reserve Fee-in-Lieu Budget 2024	Actual 2024 to 10/31/24	Actual 2023	Actual 2022
454	Recreation Improvements - none	0	0			
	Total: Recreation Improvements	-	-	-		-
	Total Expenditures: Fee-in-Lieu F	-	-	-		-
	FEE-IN-LIEU FUND BAL. - CARRYOVER TO 2025	\$ 28,000	\$ 26,800	\$ 26,907	\$ 25,901	\$ 24,678

ARPA (FEDERAL COVID RELIEF) FUND

Covid Relief Funds - Revenue						
Acct #	Category	Covid Fund Budget 2025	Covid Fund Budget 2024	Actual 2024 to 10/31/24	Actual 2023	Actual 2022
120.530	Beginning Balance	170,000	263,000	263,665	351,187	328,366
352.53	Covid Relief Funds	-	-			330,423
342.53	Dividends	3,000	3,000	6,764	12,477	3,995
	Total Revenue: Covid Fund	3,000	3,000	6,764	12,477	334,418
Covid Fund Expenditures						
Acct #	Category	Covid Fund Budget 2025	Covid Fund Budget 2024	Actual 2024 to 10/31/24	Actual 2023	Actual 2022
492.101	Transfer to General Fund	100,000	100,000	100,000	100,000	311,598
492.102	Transfer to General Capital Fund	73,000				
	Total Transfers:	173,000	100,000	100,000	100,000	311,598
	Total Expenditures: Covid Fund	173,000	100,000	100,000	100,000	311,598
	COVID FUND BAL. - CARRYOVER	-	166,000	170,429	263,664	351,186

SWISS PINES FUND

Swiss Pines Relief Funds - Revenue					
Acct #	Category	Swiss Pines Fund Budget 2025			
120.53	Beginning Balance	2,780,000	2,782,167	2,783,167	
341.20	Dividends	150,000	126,000	112,505	22,688
342.200	Rental Income	89,400	84,000	85,250	8,750
391.10	Receipt of General Assets		-		2,805,944
392.00	Receipt of Security Deposits		-	1,000	
	Total Revenue: Swiss Pines Fund	239,400	210,000	197,755	2,837,382
Swiss Pines Fund Expenditures					
Acct #	Category	Swiss Pines Fund Budget 2025			
454	Consultant Fees	50,000	50,000	19,487	26,781
455	Maintenance	150,000	100,000	130,167	1,000
456	Utilities	30,000	10,000	19,410	334
457	Real Estate Taxes	30,000	23,000	27,711	
461.730	Settlement Charges	-	-		27,099
	Total Expenditures: Swiss Pines	260,000	183,000	196,775	28,115
	SWISS PINES FUND BAL. - CARR	2,759,400	2,809,167	2,784,147	2,809,267