



# CHARLESTOWN TOWNSHIP

## Proposed Budget 2025

Draft last revised: 10/22/2024  
 Adopted:  
 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:  
 Beginning Assessment 2025:

### 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
	<b>\$ 1,020,000.00</b>	<b>\$ 2,780,208.00</b>	<b>\$ 2,939,783.00</b>	<b>\$ (159,575.00)</b>	<b>\$ 860,425.00</b>
<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
	<b>\$ 22,900,000.00</b>	<b>\$ 5,358,000.00</b>	<b>\$ 6,185,600.00</b>	<b>\$ (827,600.00)</b>	<b>\$ 22,072,400.00</b>
<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
	<b>\$ 253,000.00</b>	<b>\$ 9,000.00</b>	<b>\$ -</b>	<b>\$ 9,000.00</b>	<b>\$ 262,000.00</b>
<b>Total All Funds</b>	<b>\$ 24,173,000.00</b>	<b>\$ 8,147,208.00</b>	<b>\$ 9,125,383.00</b>	<b>\$ (978,175.00)</b>	<b>\$ 23,194,825.00</b>

\* 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
	<b>Beginning Balance</b>	<b>318,750</b>	<b>162,575</b>	<b>162,575</b>	<b>887,444</b>	<b>809,040</b>
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<b>301</b>	<b>Real Property Taxes</b>					
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
	<b>Total Real Property Taxes</b>	<b>570,000</b>	<b>560,000</b>	<b>545,323</b>	<b>548,590</b>	<b>539,240</b>
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<b>310</b>	<b>Local Tax Enabling Act (Act 511) Taxes</b>					
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
	<b>Local Tax Enabling Act (Act 511)</b>	<b>1,430,000</b>	<b>1,420,000</b>	<b>1,220,566</b>	<b>601,391</b>	<b>837,209</b>
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<b>321</b>	<b>Business Licenses and Permits</b>					
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	
	<b>Total: Business Licenses &amp; Perr</b>	<b>117,950</b>	<b>95,250</b>	<b>90,854</b>	<b>119,714</b>	<b>122,766</b>
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<b>322</b>	<b>Non-Business Licenses and Permits</b>					
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
<b>Total: Non-Business Licenses &amp; I</b>		<b>12,300</b>	<b>14,500</b>	<b>13,510</b>	<b>19,654</b>	<b>17,362</b>
<b>331 Fines</b>						
331.10	Court - District Magistrate	800	1,000	750	450	3,612
<b>Total: Fines &amp; Forfeits</b>		<b>800</b>	<b>1,000</b>	<b>750</b>	<b>450</b>	<b>3,612</b>
<b>341 Interest Earnings</b>						
341.10	Interest on Investments	18,500	35,000	19,307	44,823	16,653
<b>Total: Interest on Investments</b>		<b>18,500</b>	<b>35,000</b>	<b>19,307</b>	<b>44,823</b>	<b>16,653</b>
<b>342 Rents and Royalties</b>						
342.20	Rent - Brightside Farm	12,000	12,000	10,000	11,500	10,800
<b>Total: Rents and Royalties</b>		<b>12,000</b>	<b>12,000</b>	<b>10,000</b>	<b>11,500</b>	<b>10,800</b>
<b>354 State Capital and Operating Grants</b>						
354.03	PEMA/FEMA relief					16,560
354.15	Act 101 Recycling Grant	7,000	5,000	8,212	5,612	-
<b>Total: State Capital and Operatin</b>		<b>7,000</b>	<b>5,000</b>	<b>8,212</b>	<b>5,612</b>	<b>16,560</b>
<b>355 State Shared Revenue and Entitlements</b>						
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	
<b>Total: State Shared Revenue and</b>		<b>84,538</b>	<b>81,375</b>	<b>82,975</b>	<b>74,855</b>	<b>75,876</b>
<b>357 Local Govt Units Capital &amp; Operating Grants</b>						
357.15	County Hazardous Waste Grant	1,000	1,000	1,050	1,014	769
357.07	County Grants	-	-			3,842
<b>Total: Local Govt Units Capital &amp;</b>		<b>1,000</b>	<b>1,000</b>	<b>1,050</b>	<b>1,014</b>	<b>4,611</b>

<b>361 Charges for Services (Departmental Earnings)</b>						
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
<b>Total: Charges for Services</b>		<b>2,270</b>	<b>2,020</b>	<b>3,250</b>	<b>2,950</b>	<b>3,626</b>
<b>362 Public Safety</b>						
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
<b>Total: Public Safety</b>		<b>154,400</b>	<b>156,600</b>	<b>180,950</b>	<b>261,401</b>	<b>402,722</b>
<b>367 Culture - Recreation</b>						
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
<b>Total: Culture - Recreation</b>		<b>6,450</b>	<b>6,500</b>	<b>6,295</b>	<b>7,052</b>	<b>7,040</b>
<b>380 Miscellaneous Revenues</b>						
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
<b>Total: Miscellaneous Revenues</b>		<b>52,000</b>	<b>63,000</b>	<b>64,983</b>	<b>81,263</b>	<b>106,886</b>
<b>392.000 Transfer from Other Funds</b>						
<b>Transfer from Covid Fund</b>		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>311,598</b>
<b>Total: Interfund Transfers</b>		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>311,598</b>
<b>TOTAL: GENERAL FUND REVENUE</b>		<b>2,569,208</b>	<b>2,553,245</b>	<b>2,348,025</b>	<b>1,880,269</b>	<b>2,476,561</b>

**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
<b>400-409</b>	<b>General Government</b>					
<b>400</b>	<b>Legislative Body</b>					
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
	<b>Total: Legislative Body</b>	<b>8,500</b>	<b>8,600</b>	<b>5,591</b>	<b>7,145</b>	<b>5,756</b>
<b>402</b>	<b>Financial Administration</b>					
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
	<b>Total: Financial Administration</b>	<b>18,700</b>	<b>20,100</b>	<b>19,272</b>	<b>17,889</b>	<b>17,534</b>
<b>403</b>	<b>Tax Collection</b>					
403.100	Tax Collection Fees	6,000	-	5,951	-	-
	<b>Total: Tax Collection</b>	<b>6,000</b>	<b>-</b>	<b>5,951</b>	<b>-</b>	<b>-</b>
<b>404</b>	<b>Solicitor/Legal Services</b>					
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
	<b>Total: Solicitor/Legal Fees</b>	<b>71,000</b>	<b>61,500</b>	<b>62,012</b>	<b>55,589</b>	<b>85,308</b>
<b>405</b>	<b>General Administration</b>					
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
<b>Total: General Administration</b>		<b>390,000</b>	<b>401,500</b>	<b>329,696</b>	<b>406,629</b>	<b>285,116</b>
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<b>407 IT - Networking Services - Data Processing</b>						
407	IT - Networking Services -Website	40,000	40,000	32,393	30,856	40,296
<b>Total: IT-Networking Services-Da</b>		<b>40,000</b>	<b>40,000</b>	<b>32,393</b>	<b>30,856</b>	<b>40,296</b>
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<b>408 Engineering Services</b>						
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
<b>Total: Engineering Services</b>		<b>84,000</b>	<b>89,000</b>	<b>58,768</b>	<b>73,748</b>	<b>131,920</b>
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<b>409 General Government Buildings &amp; Plant</b>						
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	
<b>Total: General Government Buildi</b>		<b>122,845</b>	<b>123,543</b>	<b>98,134</b>	<b>117,434</b>	<b>85,333</b>
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<b>410-419 Public Safety (Protections to Persons and Property)</b>						
<b>411 Fire</b>						
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
<b>Total: Fire</b>		<b>546,500</b>	<b>543,600</b>	<b>554,389</b>	<b>504,332</b>	<b>651,439</b>

<b>413 Building Code Enforcement &amp; Zoning</b>						
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
<b>Total: Building Code Enforcemer</b>		<b>155,400</b>	<b>165,500</b>	<b>139,228</b>	<b>175,384</b>	<b>163,160</b>
<b>414 Planning</b>						
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	-
<b>Total: Planning</b>		<b>34,500</b>	<b>36,500</b>	<b>24,203</b>	<b>13,827</b>	<b>36,645</b>
<b>415 Emergency Management &amp; Comm</b>						
415.50	Emergency Services	500	500		269	-
<b>Total: Emergency Management</b>		<b>500</b>	<b>500</b>	<b>-</b>	<b>269</b>	<b>-</b>
<b>419 Other Public Safety</b>						
419.50	PA One Call	300	500	326	275	227
<b>Total: Other Public Safety</b>		<b>300</b>	<b>500</b>	<b>326</b>	<b>275</b>	<b>227</b>
<b>420-425 Health &amp; Human Services</b>						
422	Animal Control	7,000	7,000	1,038	9,024	4,082
<b>Total: Animal Control</b>		<b>7,000</b>	<b>7,000</b>	<b>1,038</b>	<b>9,024</b>	<b>4,082</b>
<b>426-429 Public Works - Sanitation</b>						
427	Hazardous Waste Collection incl. Battery Recycling	3,500	2,500	2,980	1,057	2,027
<b>Total: Public Works: Sanitation</b>		<b>3,500</b>	<b>2,500</b>	<b>2,980</b>	<b>1,057</b>	<b>2,027</b>

**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
<b>Total: General Services</b>		<b>457,000</b>	<b>458,000</b>	<b>418,096</b>	<b>635,906</b>	<b>334,605</b>

**431 Cleaning of Streets and Gutters**

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

**432 Winter Maintenance - Snow Removal**

432	Snow Removal	1,000	1,000			104
<b>Total: Winter Maintenance - Snow</b>		<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>104</b>

**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
<b>Total: Traffic Control Devices</b>		<b>22,300</b>	<b>22,300</b>	<b>22,187</b>	<b>19,483</b>	<b>14,326</b>

**435 Traffic Consultant and Studies**

435	Traffic Consultant & Studies	5,000	5,000		1,906	2,539
<b>Total: Traffic Consultant &amp; Studi</b>		<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>1,906</b>	<b>2,539</b>

**436-437 Machinery & Equipment**

436	Purchase of Machinery & Equipment	1,000	1,000	937		
<b>Total: Machinery &amp; Equipment</b>		<b>1,000</b>	<b>1,000</b>	<b>937</b>	<b>-</b>	<b>-</b>



**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	
<b>Total: Parks</b>		<b>231,600</b>	<b>236,600</b>	<b>176,851</b>	<b>228,712</b>	<b>215,375</b>

**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
<b>Total: Historical Commission</b>		<b>50,000</b>	<b>52,000</b>	<b>30,851</b>	<b>49,139</b>	<b>51,788</b>

**461 Environmental Advisory Committee**

461.10	EAC Operations	2,500	2,500	323	1,907	709
<b>Total: EAC Expenses</b>		<b>2,500</b>	<b>2,500</b>	<b>323</b>	<b>1,907</b>	<b>709</b>

**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
<b>Total: EAC Open Space Conulti</b>		<b>12,000</b>	<b>20,000</b>	<b>7,425</b>	<b>12,162</b>	<b>17,926</b>

**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
<b>Total: Miscellaneous Expenses</b>		<b>52,000</b>	<b>63,000</b>	<b>71,974</b>	<b>90,677</b>	<b>123,321</b>
<b>481-484 Employer Paid Benefits and Withholding Items</b>						
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
<b>Total: Employer Paid Benefits an</b>		<b>80,638</b>	<b>77,837</b>	<b>51,576</b>	<b>71,514</b>	<b>73,520</b>
<b>486-488 Insurance, Casualty and Surety</b>						
486	Insurance	80,000	75,000	62,782	70,059	58,527
486.75	Insurance Appraisals	1,000	1,000	500		
<b>Total: Insurance, Casualty and Su</b>		<b>81,000</b>	<b>76,000</b>	<b>63,282</b>	<b>70,059</b>	<b>58,527</b>
<b>492 Transfer to Other Funds</b>						
492.101	Transfer to General Fund Capital R	-	-	-	-	-
492.106	Transfer to Open Space Capital Re:					
<b>Total: Transfer to Other Funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL: GENERAL FUND EXPENI</b>		<b>2,489,783</b>	<b>2,520,580</b>	<b>2,182,283</b>	<b>2,597,998</b>	<b>2,401,583</b>
<b>GENERAL FUND BALANCE - CARRYOVER TO \$</b>		<b>398,175 \$</b>	<b>195,240 \$</b>	<b>328,317 \$</b>	<b>169,715 \$</b>	<b>884,018</b>
<b>Carryover Percentage (goal is 15-:</b>		<b>16%</b>	<b>8%</b>	<b>15%</b>	<b>7%</b>	<b>37%</b>
<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
	<b>Total Revenue</b>	<b>208,000</b>	<b>210,395</b>	<b>215,678</b>	<b>220,410</b>	<b>193,752</b>

### 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
	<b>Total Expenditures: State Fund</b>	<b>350,000</b>	<b>300,000</b>	<b>216,258</b>	<b>26,151</b>	<b>157,919</b>

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

*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
<b>Capital Reserve Fund Revenue</b>						
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
<b>Total Revenue: Cap Reserve Fund</b>		<b>88,000</b>	<b>187,417</b>	<b>16,008</b>	<b>1,025,909</b>	<b>1,557,937</b>

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

## CAPITAL RESERVE FUND - OPEN SPACE

### Capital Reserve Fund Revenue

Acct #	Category	Capital Reserve -	Capital Reserve -	Actual	Actual	Actual
		Open Space	Open Space	2024 to 10/31/24	2023	2022
		Budget 2025	Budget 2024			
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
<b>391.10</b>	<b>Sale of General Fixed Assets</b>	-	-	-	-	
	<b>Net Transfers</b>				<b>8,721</b>	
	<b>Total Revenue: Cap Reserve Fund</b>	<b>5,270,000</b>	<b>5,320,000</b>	<b>4,620,377</b>	<b>6,101,384</b>	<b>5,502,975</b>

### Capital Reserve Fund - Open Space - Expenditures

Acct #	Category	Capital Reserve -	Capital Reserve -	Actual	Actual	Actual
		Open Space	Open Space	2024 to 10/31/24	2023	2022
		Budget 2025	Budget 2024			
<b>454</b>	<b>Parks &amp; Recreation</b>					
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
	<b>Total: Parks</b>	<b>1,468,500</b>	<b>1,467,000</b>	<b>208,636</b>	<b>69,819</b>	<b>148,371</b>

<b>459</b>	<b>Historical</b>					
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	-		
	<b>Total: Historical</b>	<b>259,000</b>	<b>209,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<hr/>						
	<b>Conservation of Natural</b>					
<b>461</b>	<b>Resources</b>					
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
	<b>Total: Conservation of Natural Resources</b>	<b>3,082,000</b>	<b>3,082,000</b>	<b>121,554</b>	<b>32,081</b>	<b>1,522,045</b>
<hr/>						
<b>470</b>	<b>Bonds &amp; Notes</b>					
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
	<b>Total: Bonds &amp; Notes</b>	<b>1,011,100</b>	<b>1,008,150</b>	<b>73,993</b>	<b>1,006,089</b>	<b>1,008,601</b>
<hr/>						
<b>492.10</b>	<b>Transfer to General Capital Imprv</b>	<b>-</b>	<b>-</b>		<b>1,000,000</b>	<b>1,550,000</b>
	<b>Total Expenditures: Open Space Capital Reserve</b>	<b>5,820,600</b>	<b>5,766,150</b>	<b>404,183</b>	<b>2,107,989</b>	<b>4,229,017</b>
<b>OPEN SPACE CAPITAL RESERVE FUND BAL.</b>	<b>\$</b>	<b>21,949,400</b>	<b>\$</b>	<b>16,858,109</b>	<b>\$</b>	<b>21,520,453</b>
					<b>\$</b>	<b>17,304,270</b>
						<b>13,313,805</b>

## STORMWATER FUND

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

## 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
<b>Transportation Fund Revenue</b>						
383.10	Act 209 Traffic Impact Fees	-	-			
342.102	Dividends	5,000	4,500	5,452	6,632	1,902
	<b>Total Revenue: Act 209 Fund</b>	<b>5,000</b>	<b>4,500</b>	<b>5,452</b>	<b>6,632</b>	<b>1,902</b>
<b>Transportation Fund Expenditures</b>						
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			
	<b>Total: Road Improvements</b>	<b>-</b>	<b>135,000</b>			<b>-</b>
	<b>Total Expenditures: Transportatic</b>	<b>-</b>	<b>135,000</b>			<b>-</b>
	<b>TRANSPORTATION FUND BAL. - CARRYOVER TO 2025</b>	<b>151,000</b>	<b>9,500</b>	<b>145,857</b>	<b>140,405</b>	<b>133,772</b>



## 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	-	-			
	<b>Total Revenue: Fee-in-Lieu Fund</b>	<b>1,000</b>	<b>800</b>	<b>1,005</b>	<b>1,223</b>	<b>351</b>

### 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			
	<b>Total: Recreation Improvements</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
	<b>Total Expenditures: Fee-in-Lieu F</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
	<b>FEE-IN-LIEU FUND BAL. - CARRYOVER TO 2025</b>	<b>\$ 28,000</b>	<b>\$ 26,800</b>	<b>\$ 26,907</b>	<b>\$ 25,901</b>	<b>\$ 24,678</b>

## ARPA (FEDERAL COVID RELIEF) FUND

<b>Covid Relief Funds - Revenue</b>						
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
	<b>Total Revenue: Covid Fund</b>	<b>3,000</b>	<b>3,000</b>	<b>6,764</b>	<b>12,477</b>	<b>334,418</b>
<b>Covid Fund Expenditures</b>						
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				
	<b>Total Transfers:</b>	<b>173,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>311,598</b>
	<b>Total Expenditures: Covid Fund</b>	<b>173,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>311,598</b>
	<b>COVID FUND BAL. - CARRYOVER</b>	<b>-</b>	<b>166,000</b>	<b>170,429</b>	<b>263,664</b>	<b>351,186</b>

## SWISS PINES FUND

<b>Swiss Pines Relief Funds - Revenue</b>		<b>Swiss Pines Fund Budget 2025</b>			
<b>Acct #</b>	<b>Category</b>				
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	
	<b>Total Revenue: Swiss Pines Fund</b>	<b>239,400</b>	<b>210,000</b>	<b>197,755</b>	<b>2,837,382</b>
<b>Swiss Pines Fund Expenditures</b>					
<b>Acct #</b>	<b>Category</b>	<b>Swiss Pines Fund Budget 2025</b>			
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
	<b>Total Expenditures: Swiss Pines</b>	<b>260,000</b>	<b>183,000</b>	<b>196,775</b>	<b>28,115</b>
	<b>SWISS PINES FUND BAL. - CARR</b>	<b>2,759,400</b>	<b>2,809,167</b>	<b>2,784,147</b>	<b>2,809,267</b>