

ADOPTED BUDGET 2014



Drafted: 10/15/2013
Updated: 11/18/2013
Adopted: 12/2/2013
Revised:

Millage: .75 mills
Beginning Assessment: \$ 607,926,580
Ending Assessment:

GENERAL FUND 01

General Fund Revenue & Carryover

Acct #	Category	General Fund Budget 2014	General Fund Budget 2013	Actual 2013 to 10/15	Actual 2012	Actual 2011	Actual 2010	Actual 2009
110.00	Petty Cash	500	658	745	401	277	58	78
120.101	Operating Fund	225,000	224,159	224,159	162,552	237,331	129,662	133,968
120.102	Operating fund - Emergency Reserve	375,000	375,331	375,331	125,273	125,202	130,002	
120.101	Escrow Funds	800,000	806,293	569,205	43,287	53,524	47,478	74,188
120.11	Stormwater Management Fund	67,580	67,575	67,575	78,190	78,145	78,022	77,959
Total Carryover from Previous Year		1,468,080	1,474,016	1,237,015	409,703	494,479	385,222	286,193
301 Real Property Taxes								
301.10	Real Estate Taxes - Current Year	440,000	440,000	425,310	441,627	427,188	445,048	452,355
301.20	Real Estate Taxes - Prior Years	25,000	25,000	77,602	34,879	24,405	19,384	29,332
Total Real Property Taxes		465,000	465,000	502,912	476,506	451,593	464,432	481,687
310 Local Tax Enabling Act (Act 511) Taxes								
310.01	Per Capita Taxes - Current Year's Levy	-	-	-	-	15,490	20,342	10,295
310.10	Real Estate Transfer Tax	250,000	200,000	242,824	179,361	179,759	192,092	190,932
310.51	Local Services Tax	90,000	60,000	61,519	98,976	59,479	37,128	16,082
Local Tax Enabling Act (Act 511) Taxes		340,000	260,000	304,343	278,337	254,728	249,562	217,309
321 Business Licenses and Permits								
321.60	Contractors' Registration	4,000	4,000	4,125	5,025	4,080	3,100	5,625
321.61	Transient Retailers	20	40	-	10	40	45	-
321.80	Cable Television Franchises	85,000	80,000	72,526	86,563	75,999	63,232	56,498
321.91	Sign Permits	100	100	270	66	150	-	240
Total: Business Licenses & Permits		89,120	84,140	76,921	91,664	80,269	66,377	62,363
322 Non-Business Licenses and Permits								
322.20	Demolition Permits	500	1,000	250	300	608	2,573	804
322.50	Street Opening Permits	250	240	330	150	310	240	230
322.84	Grading (E & S) Permits	3,000	2,400	2,600	2,800	2,800	4,600	4,400
322.85	Haz Materials & Fire Alarm Registr. Fees	500	1,250	350	1,300	1,300	1,350	1,000
Total: Non-Business Licenses & Fees		4,250	4,890	3,530	4,550	5,018	8,763	6,434

General Fund Revenue & Carryover - continued

Acct #	Category	General Fund Budget 2014	General Fund Budget 2013	Actual 2013 to 10/15	Actual 2012	Actual 2011	Actual 2010	Actual 2009
331	Fines							
331.10	Court - District Magistrate	2,400	2,400	2,162	1,687	2,068	1,386	1,217
331.11	Vehicle Code Violations	discontinued	discontinued	discontinued	4,382	4,714	4,429	4,077
	Total: Fines & Forfeits	2,400	2,400	2,162	6,069	6,782	5,815	5,294
341	Interest Earnings							
341.10	Interest on Investments	275	175	288	285	216	464	1,571
	Total: Interest on Investments	275	175	288	285	216	464	1,571
342	Rents and Royalties							
342.20	Rent - Brightside Farm	-	-	-	13,000	15,000	14,400	14,400
	Total Rents & Royalties	-	-	-	13,000	15,000	14,400	14,400
351	Federal Capital and Operating Grants							
351.11	Pipeline Safety Education Grants	-	-	-	50,000			
	Total: Federal Capital & Operating Grants	-	-	-	50,000			
354	State Capital and Operating Grants							
354.03	PEMA/FEMA relief				25,065		79,459	
354.04	ARLE Grant			6,288				
354.15	Act 101 Recycling Grant	2,000	2,000	7,596	2,100	21,040	22,218	66,595
	Total: State Capital and Operating Grants	2,000	2,000	13,884	27,165	21,040	101,677	66,595
355	State Shared Revenue and Entitlements							
355.01	Public Utility Tax	4,800	4,275	4,818	4,441	4,284	2,853	2,877
355.04	Liquor Licenses	400	400	400	400	1,000	400	200
355.05	General Municipal Pension Sys State Aid	3,750	3,200	3,884	3,576	5,596	6,470	6,256
355.08	PA One Call Aid		-		-		151	218
355.99	Firefighters' Insurance Fund	70,000	60,000	68,446	61,256	108,410	65,803	58,463
	Total: State Shared Revenue and Entitlements	78,950	67,875	77,548	69,673	119,290	75,677	68,014

General Fund Revenue & Carryover - continued

Acct #	Category	General Fund Budget 2014	General Fund Budget 2013	Actual 2013 to 10/15	Actual 2012	Actual 2011	Actual 2010	Actual 2009
357	Local Govt Units Capital & Operating Grants							
357.15	County Hazardous Waste Grant	800	800	733	883	888	799	518
357.16	County Grant - Act 209 Transportation Plan	15,000	15,000					
357.17	County Grant - VPP for Devault Line	25,000						
	Total: Local Govt Units Capital & Operating Grants	40,800	15,800	733	883	888	799	518
361	Charges for Services (Departmental Earnings)							
361.31	Subdivision & Land Development Fees	3,000	5,000	420	7,240	3,790	2,670	7,880
361.33	Conditional Use/Zoning Applic. Fees	1,500	1,500	1,500	1,650	2,500	2,500	4,000
361.50	Sale of Maps & Publications	1,000	1,000	1,046	635	539	364	473
	Total: Charges for Services	5,500	7,500	2,966	9,525	6,829	5,534	12,353
362	Public Safety							
362.41-44	Building Permit Fees	200,000	200,000	67,113	210,126	92,345	73,133	37,341
362.45	Use & Occupancy Fees	6,000	4,000	5,700	6,212	4,425	5,050	2,500
362.46	State Permit Fees (L & I)	360	280	320	516	244	352	264
	Total: Public Safety	206,360	204,280	73,133	216,854	97,014	78,535	40,105
363	Highways and Streets							
363.25	Reimbursements from Developers for Decorative Street Poles	40,000	40,000					
363.25	Reimbursement from PennDOT for Street Poles	70,000	69,185					
	Total: Highways and Streets	110,000	109,185	-				

General Fund Revenue & Carryover - continued

367	Culture - Recreation							
367.20	Brightside Farm Garden Plots	move to Open Space Fund	move to Open Space Fund	move to Open Space Fund	600	600	600	600
	Total Culture & Recreation	-	-	-	600	600	600	600
380	Miscellaneous Revenues							
380.31	Subdivision & L.D. Escrows	150,000	150,000	43,781	614,259	54,029	176,158	154,129
380.32	Zoning Hearing Board Escrows	2,000	2,000	2,251	848	1,349	624	1,842
380.33	Conditional Use Applic. Escrows	1,000	1,000		723	3,000	303	3,008
	Total: Miscellaneous Revenues	153,000	153,000	46,032	615,830	58,378	177,085	158,979
392	Interfund Transfer							
392.106	Transfer from Open Space Fund	300,000	400,000	267,723	368,847	400,000	185,000	225,000
	Total: Interfund Transfers	300,000	400,000	267,723	368,847	400,000	185,000	225,000
	TOTAL: GENERAL FUND REVENUE & CARRYOVER	3,265,735	3,250,261	2,609,190	2,639,491	2,012,124	1,819,942	1,647,415

GENERAL FUND 01

General Fund Expenditures

Acct #	Category	General Fund Budget 2014	General Fund Budget 2013	Actual to 10/31/13	Actual 2012	Actual 2011	Actual 2010	Actual 2009
400-409	General Government							
400	Legislative Body							
400.01	Supervisors - Salary	2,250	2,000	1,980	2,300	2,455	3,050	2,490
400.02	Supervisors - Expenses	1,000	1,000	65	164	1,171	1,771	1,700
400.31	Convention & Dues	5,000	3,500	2,987	3,071	3,748	3,410	3,977
	Total: Legislative Body	8,250	6,500	5,032	5,535	7,374	8,231	8,167
402	Financial Administration							
402.30	Auditor	5,000	6,500	5,142	6,199	6,438	5,973	5,964
402.32	Treasurer's Bond	1,000	1,000	972	972	972	972	973
402.52	Bank fees	750	200	569	220	-	-	45
	Total: Financial Administration	6,750	7,700	6,683	7,391	7,410	6,945	6,982
403	Tax Collection							
403.10	Tax Collector Commission	4,000	7,000	3,794	4,354	6,791	7,831	7,104
	Total: Tax Collection	4,000	7,000	3,794	4,354	6,791	7,831	7,104
404	Solicitor/Legal Services							
404.11	Township Solicitor	65,000	75,000	41,662	45,988	65,843	92,441	126,557
404.115	Codification of Ordinances	2,000	3,000	-	1,954	1,513	3,238	1,854
404.12	Zoning Hearing Board Solicitor	7,500	10,000	5,877	5,771	2,602	11,067	6,811
404.15	Court Reporter	2,000	2,000	819	1,057	1,300	1,992	1,031
	Total: Solicitor/Legal Fees	76,500	90,000	48,358	54,770	71,258	108,738	136,253

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2014	General Fund Budget 2013	Actual to 10/31/13	Actual 2012	Actual 2011	Actual 2010	Actual 2009
405 General Administration								
405.10	Administrative Salaries	104,000	104,000	76,830	100,879	99,320	93,390	92,823
405.30	Office Supplies/File Storage	8,500	10,000	7,292	7,960	7,090	6,360	6,141
405.31	Advertising	6,000	6,000	5,162	7,062	11,996	9,048	7,129
405.32	Furniture & Equipment	7,000	6,000	4,571	6,708	5,205	7,358	8,452
405.34	Postage	5,000	5,500	3,488	3,040	3,692	3,819	5,405
405.35	Printing	5,000	5,500	3,708	3,275	2,184	3,205	3,772
405.37	Telephone	1,750	2,000	1,132	1,480	1,683	2,232	2,135
405.39	Equipment Maint & Repair	500	500	-	-			
405.40	Custodian	1,200	1,200	1,000	1,200	1,225	1,152	1,092
405.50	Donations	6,671	6,671	5,671	6,171	4,051	5,051	4,051
Total: General Administration		145,621	147,371	108,854	137,775	136,446	131,615	131,000
407 IT - Networking Services - Data Processing								
407	IT - Networking Services -Website	25,000	25,000	22,782	22,632	18,731	13,750	12,090
Total: IT-Networking Services-Data Processing		25,000	25,000	22,782	22,632	18,731	13,750	12,090
408 Engineering Services								
408.10	Engineering (Incl. Rt 29 Improvements)	50,000	50,000	50,513	50,702	33,155	21,381	18,764
408.10	Engineering - Act 209 Transportation Plan	28,000	50,000	22,016				
408.36	Municipal Separate Storm Sewer System	5,000	10,000	9,833	41,397	15,226	14,763	15,078
408.37	Municipal Septic System Programs	2,000	1,000	1,788	2,505	512	756	1,200
Total: Engineering Services		85,000	111,000	84,150	94,604	48,893	36,900	35,042
409 General Government Buildings & Plant								
409.10	Township Office Rental + Electric	13,000	12,000	10,007	10,037	10,980	11,713	11,929
Total: General Government Buildings & Plant		13,000	12,000	10,007	10,037	10,980	11,713	11,929

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2014	General Fund Budget 2013	Actual to 10/31/13	Actual 2012	Actual 2011	Actual 2010	Actual 2009
410-419	Public Safety (Protections to Persons and Property)							
411	Fire							
411.10	Fire Marshal - Salary	8,400	8,500	4,000	2,000	5,017	8,600	8,600
411.15	Fire Marshal - Expenses	750	750	-	-	125	310	129
411.31	Fire Hydrants	20,000	20,000	14,126	19,093	19,059	18,901	18,789
411.32	Fire Protection - contributions 48,000/32,000	80,000	91,000	80,000	90,000	90,467	84,697	84,256
411.32	Fire Protection - donation to E.W. Friends	50,000						
411.32	Fire Protection Reimbursement to E.W.	18,500	105,000	14,029	3,352	-	-	-
411.32	Fire Protection - Workers Comp Ins E.W.	6,500		6,354				
411.32	Fire Protection - workers comp ins. Kimberton	3,500	3,400	1,538	inc. above	inc. above	incl. above	incl above
411.33	Firefighters' Insurance Fund	70,000	60,000	68,446	61,256	108,410	65,803	58,463
	Total: Fire	257,650	288,650	188,493	175,701	223,078	178,311	170,237
413	Building Code Enforcement & Zoning							
413.30	Zoning Officer	40,000	14,000	29,322	16,974	12,829	11,232	8,764
413.31	Building Permit Inspection & Review	175,000	175,000	99,322	122,619	121,594	83,688	95,742
413.32	L & I Fees	500	400	360	428	336	284	244
	Total: Building Code Enforcement & Zoning	215,500	189,400	129,004	140,021	134,759	95,204	104,750
414	Planning							
414.10	Planning Consultant	50,000	40,000	26,033	14,678	9,670	23,334	25,012
414.12	Planning Commission Secretary	4,800	4,800	3,391	2,003			
414.15	Plan. Comm. Solicitor	5,000	2,500	975	735	716	2,236	973
414.16	Plan. Comm - Regional Planning	5,000	5,000	4,087	5,502	2,863	5,061	6,304
414.20	Plan. Comm - DRC Expenses	5,000						
414.20	Plan. Comm - Operations Expenses	2,000	1,000	350	1,031		689	159
	Total: Planning	71,800	53,300	34,836	23,949	13,249	31,320	32,448
415	Emergency Management & Communications							
415.50	Emergency Services (new radio 2014)	4,800	4,800	1,110	1,385	1,949	1,656	1,621
	Total: Emergency Management	4,800	4,800	1,110	1,385	1,949	1,656	1,621

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2014	General Fund Budget 2013	Actual to 10/31/13	Actual 2012	Actual 2011	Actual 2010	Actual 2009
419 Other Public Safety								
419.50	PA One Call	400	400	351	314	365	369	417
419.60	Pipeline Safety Education Program	-	-	25	49,975			
Total: Other Public Safety		400	400	376	50,289	365	369	417
420-425 Health & Human Services								
422	Animal Control	2,750	2,500	2,421	2,147	2,100	1,931	2,298
Total: Animal Control		2,750	2,500	2,421	2,147	2,100	1,931	2,298
426-429 Public Works - Sanitation								
427	Waste Collection & Disposal (new yard waste mandates start 2014)	1,500	1,500	818	965	2,669	663	1,214
Total: Public Works: Sanitation		1,500	1,500	818	965	2,669	663	1,214
430-439 Public Works - Highways, Roads and Streets								
430 General Services - Administration								
430.101	Roadmaster Salary	27,500	25,500	19,905	24,000	28,676	22,400	22,400
430.101	Roadmaster - Potential Bonus	6,000	6,000	-	6,000	2,900		
430.102	Roadmaster Expenses	2,500	2,500	2,176	2,233		2,778	2,187
430.11	Road Assistant - Salary & Expenses	1,000	1,000	-	713	-	655	inc. above
430.20	Road Maintenance: Contracted Labor & Equip.	75,000	70,000	59,647	55,650	61,529	66,476	84,004
430.21	Road Maintenance: Materials	12,000	10,000	10,548	15,844	11,544	8,638	8,376
430.22	Road Maintenance: Tree Removal	15,000	12,500	11,330	7,617	8,643	6,711	7,680
430.23	Road Maintenance: Mowing	1,500	9,000	1,232	1,107	1,474	603	1,107
430.235	Road Maintenance: Striping	5,000	20,000	18,182	-			
430.25	Road Maintenance: Culvert & Inlet Repair	25,000	30,000	3,936	6,428	9,376	60,953	28,314
Total: General Services-Administration		170,500	186,500	126,956	119,592	124,142	169,214	154,068

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2014	General Fund Budget 2013	Actual to 10/31/13	Actual 2012	Actual 2011	Actual 2010	Actual 2009
431 Cleaning of Streets and Gutters								
431	Road Maintenance:Leaf, Sweeping,Culverts	20,000	30,000	6,560	2,990	68,356	22,068	52,664
Total: Cleaning of Streets and Gutters		20,000	30,000	6,560	2,990	68,356	22,068	52,664
432 Winter Maintenance - Snow Removal								
432	Snow Removal	10,000	10,000	2,943	7,275	123,820	243,470	105,442
432.10	Devault Village Maintenance (Sidewalks)	10,000						
Total: Winter Maintenance - Snow Removal		20,000	10,000	2,943	7,275	123,820	243,470	105,442
433 Traffic Control Devices								
433.01	Traffic Lights Maint & Repair	10,000	10,000	3,782	9,882	6,033	5,374	8,015
433.02	Traffic Lights Electricity	2,000	1,750	1,212	1,640	1,338	435	1,624
433.03	Road Signs	3,500	3,000	2,625	1,134	3,072	3,046	2,037
433.03	Upgraded Sign Posts & Tunnel Fixtures	12,000	19,250					
Total: Traffic Control Devices		27,500	34,000	7,619	12,656	10,443	8,855	11,676
434 Street Lighting								
434.03	Street Lights - Devault Upgrade	-	223,553	-	4,021	4,123		
Total: Street Lighting		-	223,553	-	4,021	4,123	-	-
435 Traffic Calming and Studies								
435	Traffic Studies	3,000	3,000	-	874	-		
Total: Traffic Studies		3,000	3,000	-	874	-	-	-
436-437 Machinery & Equipment								
436	Purchase of Machinery & Equipment	0	0		-	4,025	700	345
437	Maint. & Operating of Twp Owned Vehicle & Eq.	-	-	-	-	5,188	6,183	6,150
Total: Machinery & Equipment		-	-	-	-	9,213	6,883	6,495

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2014	General Fund Budget 2013	Actual to 10/31/13	Actual 2012	Actual 2011	Actual 2010	Actual 2009
439 Road Construction, Paving & Resurfacing								
439	Road Construction, Paving & Resurfacing	300,000	400,000	316,868	368,847	442,850	-	9,985
Total: Road Construction		300,000	400,000	316,868	368,847	442,850	-	9,985
450-459 Culture-Recreation								
454 Parks								
454	Parks & Recreation Board	1,200	1,200	-	154	20	200	200
454.01	Parks Assistant Labor & Expenses	8,000	6,000	5,983	5,188	4,252	5,381	10,021
Total: Parks		9,200	7,200	5,983	5,342	4,272	5,581	10,221
459 Historical Commission								
459.10	Historical Comm - Operations	3,000	3,000	85	993	749	4,115	3,025
459.101	Historical Comm - Rapp House Utilities	-	1,500	1,143	-	1,323	1,544	1,692
459.20	Historical Comm - HARB Consult.	3,500	3,500	607	905	-	2,829	8,044
Total: Historical Commission		6,500	8,000	1,835	1,898	2,072	8,488	12,761

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2014	General Fund Budget 2013	Actual to 10/31/13	Actual 2012	Actual 2011	Actual 2010	Actual 2009
480.00	Miscellaneous Expenses							
480.31	SLDO & DRC Review Expenses	150,000	150,000	87,592	114,283	77,119	170,790	175,762
480.32	Hearing Expenses	3,000	3,000	965	1,281	306	1,114	1,351
	Total: Miscellaneous Expenses	153,000	153,000	88,557	115,564	77,425	171,904	177,113
481-484	Employer Paid Benefits and Withholding Items							
481	Payroll Taxes	13,000	12,000	8,528	11,235	10,859	10,149	10,433
483.30	Non-Uniform Pension Contribution	7,914	8,159	8,159	8,144	12,361	17,433	15,416
487.10	Employee Health Benefits	16,000	11,000	5,238	5,238	-	-	-
	Total: Employer Paid Benefits and Withholding	36,914	31,159	21,925	24,617	23,220	27,582	25,849
486-488	Insurance, Casualty and Surety							
486	Insurance	35,000	30,000	34,751	26,757	26,433	26,282	29,605
486.75	Insurance Appraisals (GASB update)	3,000						
	Total: Insurance, Casualty and Surety	38,000	30,000	34,751	26,757	26,433	26,282	29,605
	TOTAL: GENERAL FUND EXPENDITURES	1,703,135	2,063,533	1,260,715	1,421,988	1,602,421	1,325,504	1,257,431
	GENERAL FUND BALANCE - CARRYOVER TO 2015	\$ 1,562,600	\$ 1,186,728	\$ 1,348,475	\$ 1,217,503	\$ 409,703	\$ 494,438	\$ 389,984
	CARRYOVER WITHOUT ESCROW DEPOSITS	\$ 762,600	\$ 380,435	\$ 779,270	\$ 1,174,216	\$ 356,179	\$ 446,960	\$ 315,796
	Carryover Percentage (goal is 15-25%)	45%	18%	62%	83%	22%	34%	25%

STATE FUND 35 (LIQUID FUEL TAX)

State Fund Revenue

Acct #	Category	State Fund Budget 2014	State Fund Budget 2013	Actual to 10/31/2013	Actual 2012	Actual 2011	Actual 2010	Actual 2009
120.35	Carryover from Previous Year	228,440	163,750	163,770	52,575	69,400	40,132	77,827
341.35	Dividends	60	50	33	59	22	131	453
355.02	Liquid Fuel Tax	123,762	123,875	128,151	129,691	106,693	104,137	107,627
Total Revenue & Carryover: State Fund		352,262	287,675	291,954	182,325	176,115	144,400	185,907

State Fund Expenditures

Acct #	Category	State Fund Budget 2014	State Fund Budget 2013	Actual to 10/31/13	Actual 2012	Actual 2011	Actual 2010	Actual 2009
432	Snow Removal	252,262	237,675	63,549	18,555	123,540	75,000	40,000
439	Road Construction, Paving & Resurfacing	-	-	-	-	-	-	105,682
Total Expenditures: State Fund		252,262	237,675	63,549	18,555	123,540	75,000	145,682

STATE FUND BALANCE - CARRYOVER TO 2015 \$ 100,000 \$ 50,000 \$ 228,405 \$ 163,770 \$ 52,575 \$ 69,400 \$ 40,225

OPEN SPACE FUND 18

Open Space Fund Revenue & Carryover

Acct #	Category	O.S. Fund Budget 2014	O.S. Fund Budget 2013	Actual to 10/15/13	Actual 2012	Actual 2011	Actual 2010	Actual 2009
120.18	Total: Carryover from Previous Year	6,500,000	4,715,000	4,718,718	3,394,734	2,175,118	885,270	1,935,544
310	Local Tax Enabling Act (Act 511) Taxes							
310.21	Earned Income Taxes	1,450,000	1,400,000	1,356,192	1,572,230	1,365,170	1,373,615	1,200,374
310.21	EIT - Referendum for Open Space	1,350,000	1,375,000	1,186,898	1,526,279	1,174,920	972,521	102,300
	Total: Local Enabling Taxes	2,800,000	2,775,000	2,543,090	3,098,509	2,540,090	2,346,136	1,302,674
341	Interest Earnings							
341.106	Dividends	1,250	2,200	893	2,500	3,433	2,639	12,718
	Total: Interest on Investments:	1,250	2,200	893	2,500	3,433	2,639	12,718
342	Rents and Royalties							
342.20	Rent - Brightside Farm	9,600	7,500	2,672				
	Total Rents & Royalties	9,600	7,500	2,672	-	-	-	-
354	State Capital and Operating Grants							
354.07	State Grants - Conservation	-	-	-	5,000	-	-	396,323
	Total: State Capital & Operating Grants	-	-	-	5,000	-	-	396,323
357	Local Govt Units Capital & Operating Grants							
357.07	County Grants - Devault Line Study	25,000	-	-	-	-	38,575	55,000
	Total: Local Govt Capital & Operating Grants	25,000	-	-	-	-	38,575	55,000
367	Culture - Recreation							
367.20	Brightside Farm Garden Plots	1,500	1,300	1,500	1,300	-	-	-
	Total Culture & Recreation	1,500	1,300	1,500	1,300	-	-	-

Open Space Fund Revenue - continued

391.10 Sale of General Fixed Assets (Jenkins)	-	-	-	-	-	-	-
Total: Sale of Fixed Assets	-	-	-	-	-	-	-
Net Transfers				(18,959)			
Total Revenue & Carryover:Open Space Fund	9,337,350	7,501,000	7,266,873	6,483,084	4,718,641	3,272,620	3,702,259

Open Space Fund Expenditures

Acct #	Category	O.S. Fund Budget 2014	O.S. Fund Budget 2013	Actual to 10/31/13	Actual 2012	Actual 2011	Actual 2010	Actual 2009
403	Tax Collection							
403.30	Tax Collector Expenses - EIT	35,000	10,000	34,441	25,760	22,656	41,102	22,996
403.31	Countywide EIT Tax Collection Committee	2,500	2,500	-			-	-
	Total: Tax Collection	37,500	12,500	34,441	25,760	22,656	41,102	22,996
454	Parks & Recreation							
454	Charlestown Day	7,000						
454.05	Consultants	25,000	20,000	23,057	37,052	6,400		
454.10	Charlestown Park Maintenance	30,000	30,000	21,421	32,804	15,777	24,489	51,551
454.15	Charlestown Park Improvements	38,750	496,000	14,166	74,570	10,122	426	1,080
454.20	Brightside Farm Maintenance	12,500	14,000	14,323	16,361	12,479	15,460	7,267
454.21	Brightside Farm Community Gardens	3,500						
454.25	Brightside Farm Improvements	250,000	185,000	38,117	40,533	9,660	825	491
454.40	Nature Trails & Open Space Maintenance	6,000	3,000	-	2,810	953	1,061	63
454.45	Nature Trails & Open Space Improvements	2,500	2,500	899	985	69,725	-	4,216
454.46	Trail Study - Devault Line	40,000						
454.70	Jenkins Park Maintenance	10,000	10,000	8,547	11,133	9,298	23,481	9,353
	Total: Parks	425,250	760,500	120,530	216,248	134,414	65,742	74,021
459	Historical							
459.20	Historical Consultant	2,000	2,000	1,597	760		-	-
459.30	Cemetery Maintenance	5,000	5,000		-		6,445	11,110
459.40	Historical Signage - 3 signs, devel pay for 2	3,500	3,000		-	-		
459.50	Longwood School Maintenance	500	500		90		300	541
459.60	Woolen Mill Maintenance	5,000	5,000	1,736	498	4	-	8,667
459.65	Woolen Mill Improvements	60,000	10,000	6,050	-		4,970	12,296
459.70	Volpi Property	35,000		2,452				
	Total: Historical	111,000	25,500	11,835	1,348	4	11,715	32,614

Open Space Fund Expenditures - Continued

Acct #	Category	O.S. Fund Budget 2014	O.S. Fund Budget 2013	Actual to 10/31/13	Actual 2012	Actual 2011	Actual 2010	Actual 2009
461	Conservation of Natural Resources							
461.01	Open Space Director Salary						14,414	52,214
461.02	Open Space Director Expenses						-	1,007
461.10	Open Space Commission	1,000	6,500	7,415	273	1,337	2,285	4,259
461.40	Easement Prep & Monitoring Fees	15,000	15,000	12,235	9,445	5,000	1,000	5,000
461.50	Open Space Consultants - Project Specific	50,000	40,000	79,915	65,951	28,776	33,547	65,351
461.60	Title Insurance	5,000	3,000	4,308	2,742		275	
461.70	Easement Purchases	3,000,000	-	-	-	-	-	1,584,973
461.71	Land Appraisals, Plans & Surveys	7,500	7,500	6,550	7,397	4,400	3,125	6,654
	Total: Conservation of Natural Resources	3,078,500	72,000	110,423	85,808	39,513	54,646	1,719,458
470	Bonds & Notes							
472.102	General Obligation Note 2005 - Interest						336,580	346,580
475.102	General Obligation Note 2005 - Agent's Fees						1,077	1,078
472.103	Loan 2008 Interest						84,773	87,420
472.102	General Obligation Note 2010 - Interest	466,846	490,000	239,523	490,546	507,320		
475.102	General Obligation Note 2010 - Agent's Fees	2,000	2,000	808	808	220,000		
	Total: Bonds & Notes	468,846	492,000	240,331	491,354	727,320	422,430	435,078
492	Interfund Transfers							
492.10	Transfer to General Fund	300,000	400,000	267,723	368,847	400,000	185,000	225,000
	Total: Interfund Transfers	300,000	400,000	267,723	368,847	400,000	185,000	225,000
	Total Expenditures: Open Space Fund	4,421,096	1,762,500	785,283	1,189,365	1,323,907	780,635	2,509,167

Balance Sheet Adjustments to Open Space Fund

Category	O.S. Fund Budget 2014	O.S. Fund Budget 2013	Actual to 10/31/13	Actual 2012	Actual 2011	Actual 2010	O.S. Fund 2009
120.106 Cash Reductions to Reduce Notes Payable							
255.20 General Obligation Note 2005 - Principal						(260,000)	(250,000)
255.20 Loan 2008 Principal						(60,471)	(57,822)
255.20 General Obligation Note 2010 - Principal	(625,000)	(610,000)		(575,000)	(220,000)		
Total: Cash Reductions to Reduce Notes	(625,000)	(610,000)	-	(575,000)	(220,000)	(320,471)	(307,822)
Total Balance Sheet Adj. : O.S. Fund	(625,000)	(610,000)	-	(575,000)	(220,000)	(320,471)	(307,822)
OPEN SPACE FUND BAL. - CARRYOVER TO 2015	\$ 4,291,254	\$ 5,128,500	\$ 6,481,590	\$ 4,718,719	\$ 3,174,734	\$ 2,171,514	\$ 885,270

MUNICIPAL BOND FUND

Municipal Bond Fund Revenue

Category	Bond Fund Budget 2014	Bond Fund Budget 2013	Actual to 10/31/13	Actual 2012	Actual 2011	Actual 2010	Bond Fund 2009
120.109 Carryover from Previous Year	136,000	1,003,416	1,003,504	5,007,986	5,006,671		
341.109 Dividends	20	75	131	504	1,315		
Total Revenue & Carryover: Bond Fund	136,020	1,003,491	1,003,635	5,008,490	5,007,986	-	-

Bond Fund Expenditures

Category	Bond Fund Budget 2014	Bond Fund Budget 2013	Actual to 10/31/13	Actual 2012	Actual 2011	Actual 2010	Actual 2009
None	-	-		-			
Total Expenditures: Bond Fund	-	-		-	-	-	-

Balance Sheet Adjustments

Category	Bond Fund Budget 2014	Bond Fund Budget 2013	Actual to 10/31/13	Actual 2012	Actual 2011	Actual 2010	Bond Fund 2009
120.109 Cash Reductions to Purchase Easements		(1,003,491)	(867,692)	(4,004,986)	-		
Total Balance Sheet Adjustments: Bond Fund	(136,020)	(1,003,491)	(867,692)	(4,004,986)	-		

MUNICIPAL BOND FUND BAL. - CARRYOVER TO 2015 \$ - \$ - \$ 135,943 \$ 1,003,504 \$ 5,007,986 \$ - \$ -

The 2014 Budget Proposes to Close the Muncipal Bond fund by 12/31/2015.