

PROPOSED BUDGET 2015



Drafted:	10/23/2014
Updated:	10/29/2014
Adopted:	12/1/2014
Revised:	5/4/2015

Millage:		.75 mills
Beginning Assessment 2014:	\$	607,921,950
Estimated Final 2014 Assessment:	\$	611,192,423
Beginning Assessment 2015		610,310,800

GENERAL FUND 01

General Fund Revenue & Carryover

Acct #	Category	General Fund Budget 2015	General Fund Budget 2014	General Fund Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010
110.00	Petty Cash	250	500	657	745	401	277	58
120.101	Operating Fund	467,400	125,000	127,233	200,295	162,552	237,331	129,662
120.102	Operating Fund - Emergency Reserve	200,500	375,000	375,452	375,331	125,273	125,202	130,002
120.101	Escrow Accounts	8,091	800,000	789,257	812,969	43,287	53,524	47,478
120.11	Stormwater Management Account	67,620	67,580	67,597	67,575	78,190	78,145	78,022
Total Carryover from Previous Year		743,861	1,368,080	1,360,196	1,456,915	409,703	494,479	385,222
301 Real Property Taxes								
301.10	Real Estate Taxes - Current Year	435,000	440,000	425,875	434,788	441,627	427,188	445,048
301.20	Real Estate Taxes - Prior Years	15,000	25,000	19,886	78,878	34,879	24,405	19,384
Total Real Property Taxes		450,000	465,000	445,761	513,666	476,506	451,593	464,432
310 Local Tax Enabling Act (Act 511) Taxes								
310.01	Per Capita Taxes - Current Year's Levy						15,490	20,342
310.10	Real Estate Transfer Tax	325,000	250,000	370,197	268,273	179,361	179,759	192,092
310.51	Local Services Tax	105,000	90,000	127,934	81,332	98,976	59,479	37,128
Local Tax Enabling Act (Act 511) Taxes		430,000	340,000	498,131	349,605	278,337	254,728	249,562
321 Business Licenses and Permits								
321.60	Contractors' Registration	5,000	4,000	5,850	5,025	5,025	4,080	3,100
321.61	Transient Retailers	20	20	60	-	10	40	45
321.80	Cable Television Franchises	90,000	85,000	98,697	90,131	86,563	75,999	63,232
321.91	Sign Permits	100	100	-	270	66	150	-
Total: Business Licenses & Permits		95,120	89,120	104,607	95,426	91,664	80,269	66,377
322 Non-Business Licenses and Permits								
322.20	Demolition Permits	500	500	-	250	300	608	2,573
322.50	Street Opening Permits	250	250	450	400	150	310	240
322.84	Grading (E & S) Permits	4,000	3,000	6,200	3,000	2,800	2,800	4,600
322.85	Haz Materials & Fire Alarm Registr. Fees	1,000	500	1,450	400	1,300	1,300	1,350
Total: Non-Business Licenses & Fees		5,750	4,250	8,100	4,050	4,550	5,018	8,763

General Fund Revenue & Carryover - continued

Acct #	Category	General Fund Budget 2015	General Fund Budget 2014	General Fund Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010
331	Fines							
331.10	Court - District Magistrate	1,500	2,400	1,215	2,341	1,687	2,068	1,386
331.11	Vehicle Code Violations	discontinued	discontinued	discontinued	discontinued	4,382	4,714	4,429
	Total: Fines & Forfeits	1,500	2,400	1,215	2,341	6,069	6,782	5,815
341	Interest Earnings							
341.10	Interest on Investments	200	275	215	375	285	216	464
	Total: Interest on Investments	200	275	215	375	285	216	464
342	Rents and Royalties							
342.20	Rent - Brightside Farm	moved to open space fund	moved to open space fund	moved to open space fund	moved to open space fund	13,000	15,000	14,400
	Total Rents & Royalties	-	-	-	-	13,000	15,000	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	2,500	4,000	4,333	7,596	2,100	21,040	22,218
	Total: State Capital and Operating Grants	2,500	4,000	4,333	13,884	27,165	21,040	101,677
355	State Shared Revenue and Entitlements							
355.01	Public Utility Tax	5,000	4,800	5,187	4,818	4,441	4,284	2,853
355.04	Liquor Licenses	200	400	200	400	400	1,000	400
355.05	General Municipal Pension Sys State Aid	3,800	3,750	3,873	3,884	3,576	5,596	6,470
355.99	Firefighters' Insurance Fund	65,000	70,000	64,197	68,446	61,256	108,410	65,803
	Total: State Shared Revenue and Entitlements	74,000	78,950	73,457	77,548	69,673	119,290	75,526

General Fund Revenue & Carryover - continued

Acct #	Category	General Fund Budget 2015	General Fund Budget 2014	General Fund Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010
357 Local Govt Units Capital & Operating Grants								
357.07	County Vision Partnership Grant (Comp Plan)	25,000						
357.15	County Hazardous Waste Grant	800	800	832	733	883	888	799
357.16	County Grant - Act 209 Transportation Plan	-	15,000	-	-			
Total: Local Govt Units Capital & Operating Gra		25,800	15,800	832	733	883	888	799
361 Charges for Services (Departmental Earnings)								
361.31	Subdivision & Land Development Fees	3,000	3,000	3,360	1,070	7,240	3,790	2,670
361.33	Conditional Use/Zoning Applic. Fees	1,500	1,500	2,000	3,000	1,650	2,500	2,500
361.50	Sale of Maps & Publications	750	1,000	883	1,298	635	539	364
Total: Charges for Services		5,250	5,500	6,243	5,368	9,525	6,829	5,534
362 Public Safety								
362.41-44	Building Permit Fees	200,000	200,000	206,690	93,300	210,126	92,345	73,133
362.45	Use & Occupancy Fees	5,000	6,000	5,700	7,100	6,212	4,425	5,050
362.46	State Permit Fees (L & I)	500	360	636	448	516	244	352
Total: Public Safety		205,500	206,360	213,026	100,848	216,854	97,014	78,535
363 Highways and Streets								
363.25	Reimbursements from Developers for Decorative Street Poles	13,333	40,000	26,667	-			
363.25	Reimbursement from PennDOT for Poles		70,000					
Total: Highways and Streets		13,333	110,000	26,667	-			

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
	Total Culture & Recreation		-	-	-	600	600	600
380	Miscellaneous Revenues							
380.31	Subdivision & L.D. Escrows	150,000	150,000	200,375	75,226	614,259	54,029	176,158
380.32	Zoning Hearing Board Escrows	2,000	2,000	2,111	2,073	848	1,349	624
380.33	Conditional Use Applic. Escrows	1,000	1,000	2,000	2,000	723	3,000	303
	Total: Miscellaneous Revenues	153,000	153,000	204,486	79,299	615,830	58,378	177,085
383	Special Assessments							
383.10	Act 209 Traffic Impact Fees	126,000						
	Total: Special Assessments	126,000						
392	Interfund Transfer							
392.106	Transfer from Open Space Fund	300,000	300,000	307,713	366,807	368,847	400,000	185,000
	Total: Interfund Transfers	300,000	300,000	307,713	366,807	368,847	400,000	185,000
TOTAL: GENERAL FUND REVENUE & CARRYOVER		2,631,814	3,142,735	3,254,982	3,066,865	2,639,491	2,012,124	1,819,791

GENERAL FUND 01

General Fund Expenditures

Acct #	Category	General Fund Budget 2015	General Fund Budget 2014	General Fund Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010
400-409	General Government							
400	Legislative Body							
400.01	Supervisors - Salary	1,800	2,250	2,170	2,680	2,300	2,455	3,050
400.02	Supervisors - Expenses	1,000	1,000	66	65	164	1,171	1,771
400.31	Convention & Dues	5,000	5,000	3,726	3,052	3,071	3,748	3,410
	Total: Legislative Body	7,800	8,250	5,962	5,797	5,535	7,374	8,231
402	Financial Administration							
402.30	Auditor	6,000	6,000	6,000	5,142	6,199	6,438	5,973
402.32	Treasurer's Bond	1,000	1,000	972	972	972	972	972
402.52	Bank fees	50	750	133	538	220	-	-
	Total: Financial Administration	7,050	7,750	7,105	6,652	7,391	7,410	6,945
403	Tax Collection							
403.10	Tax Collector Commission	3,500	4,000	3,430	3,795	4,354	6,791	7,831
	Total: Tax Collection	3,500	4,000	3,430	3,795	4,354	6,791	7,831
404	Solicitor/Legal Services							
404.11	Township Solicitor	160,000	65,000	59,229	52,739	45,988	65,843	92,441
404.115	Codification of Ordinances	2,000	2,000	2,048	-	1,954	1,513	3,238
404.12	Zoning Hearing Board Solicitor	7,500	5,000	5,295	7,378	5,771	2,602	11,067
404.15	Court Reporter	3,000	2,000	5,585	1,088	1,057	1,300	1,992
	Total: Solicitor/Legal Fees	172,500	74,000	72,157	61,205	54,770	71,258	108,738

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2015	General Fund Budget 2014	General Fund Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010
405 General Administration								
405.10	Administrative Salaries	106,000	104,000	106,000	102,440	100,879	99,320	93,390
405.30	Office Supplies/File Storage	7,000	8,500	6,542	7,657	7,960	7,090	6,360
405.31	Advertising	10,000	10,000	12,941	7,966	7,062	11,996	9,048
405.32	Furniture & Equipment	8,000	7,000	5,789	5,778	6,708	5,205	7,358
405.34	Postage	5,000	5,000	4,735	3,839	3,040	3,692	3,819
405.35	Printing	5,000	5,000	5,020	3,708	3,275	2,184	3,205
405.37	Telephone	1,500	1,750	1,461	1,379	1,480	1,683	2,232
405.39	Equipment Maint & Repair	500	500	-	-	-	-	-
405.40	Custodian	1,200	1,200	1,200	1,200	1,200	1,225	1,152
405.50	Donations	6,671	6,671	6,171	5,671	6,171	4,051	5,051
Total: General Administration		150,871	149,621	149,859	139,638	137,775	136,446	131,615
407 IT - Networking Services - Data Processing								
407	IT - Networking Services -Website	20,000	25,000	20,337	26,360	22,632	18,731	13,750
Total: IT-Networking Services-Data Processing		20,000	25,000	20,337	26,360	22,632	18,731	13,750
408 Engineering Services								
408.10	Engineering	40,000	50,000	36,597	57,389	50,702	33,155	21,381
408.10	Act 209 Transportation Plan	5,000	28,000	24,415	22,906			
408.36	Municipal Separate Storm Sewer System	5,000	5,000	5,416	10,660	41,397	15,226	14,763
408.37	Municipal Septic System Programs	1,000	2,000	727	1,788	2,505	512	756
Total: Engineering Services		51,000	85,000	67,155	92,743	94,604	48,893	36,900
409 General Government Buildings & Plant								
409.10	Township Office Rental + Electric	15,000	15,000	13,519	12,678	10,037	10,980	11,713
Total: General Government Buildings & Plant		15,000	15,000	13,519	12,678	10,037	10,980	11,713

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2015	General Fund Budget 2014	General Fund Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010
410-419	Public Safety (Protections to Persons and Property)							
411	Fire							
411.10	Fire Marshal - Salary	8,400	8,400	8,400	7,250	2,000	5,017	8,600
411.15	Fire Marshal - Expenses (incl. emerg. Lighting)	1,500	750	36	-	-	125	310
411.31	Fire Hydrants	20,000	20,000	19,070	18,879	19,093	19,059	18,901
411.32	Fire Protection - contributions	239,272	80,000	80,000	80,000	90,000	90,467	84,697
411.32	Fire Protection - donation to E.W. Friends	-	50,000	50,000				
411.32	Fire Protection Reimbursement to E.W.	discontinue	30,000	31,989	28,894	3,352	-	-
411.32	Fire Protection - Workers Comp Ins E.W.	7,000	9,000	-	-			
411.32	Fire Protection - workers comp ins. Kimberton	2,000	3,500	8,674	1,538	inc. above	inc. above	incl. above
411.33	Firefighters' Insurance Fund	65,000	70,000	64,197	68,446	61,256	108,410	65,803
	Total: Fire	343,172	271,650	262,366	205,007	175,701	223,078	178,311
413	Building Code Enforcement & Zoning							
413.30	Zoning Officer	65,000	50,000	64,783	36,903	16,974	12,829	11,232
413.31	Building Permit Inspection & Review	140,000	150,000	142,003	113,819	122,619	121,594	83,688
413.32	L & I Fees	500	500	580	480	428	336	284
	Total: Building Code Enforcement & Zoning	205,500	200,500	207,366	151,202	140,021	134,759	95,204
414	Planning							
414.10	Planning Consultant	20,000	40,000	9,594	28,615	14,678	9,670	23,334
414.12	Planning Commission (Recording) Secretary	5,000	4,800	4,203	4,048	2,003		
414.14	Comprehensive Plan Update	35,000						
414.15	Plan. Comm. Solicitor	5,000	5,000	3,585	975	735	716	2,236
414.16	Plan. Comm - Regional Planning	5,000	5,000	4,137	4,690	5,502	2,863	5,061
414.20	Plan. Comm - DRC Expenses	2,500	5,000	-				
414.20	Plan. Comm - Operations Expenses	2,000	2,000	-	350	1,031		689
	Total: Planning	74,500	61,800	21,519	38,678	23,949	13,249	31,320
415	Emergency Management & Communications							
415.50	Emergency Services (new radio 2015)	4,800	3,000	1,613	1,859	1,385	1,949	1,656
	Total: Emergency Management	4,800	3,000	1,613	1,859	1,385	1,949	1,656

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2015	General Fund Budget 2014	General Fund Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010
419 Other Public Safety								
419.50	PA One Call	400	400	458	437	314	365	369
419.60	Pipeline Safety Education Program		-	-	25	49,975		
Total: Other Public Safety		400	400	458	462	50,289	365	369
420-425 Health & Human Services								
422	Animal Control	3,000	2,750	4,287	2,671	2,147	2,100	1,931
Total: Animal Control		3,000	2,750	4,287	2,671	2,147	2,100	1,931
426-429 Public Works - Sanitation								
427	Waste Collection & Disposal	1,500	1,500	689	1,624	965	2,669	663
Total: Public Works: Sanitation		1,500	1,500	689	1,624	965	2,669	663
430-439 Public Works - Highways, Roads and Streets								
430 General Services - Administration								
430.101	Roadmaster Salary incl. Project Mgmt	36,000	31,000	32,457	32,181	30,000	31,576	22,400
430.102	Roadmaster Expenses	2,500	2,500	2,420	2,438	2,233		2,778
430.11	Road Assistant - Salary & Expenses	1,000	1,000	-	-	713	-	655
430.20	Road Maintenance: Contracted Labor & Equip.	75,000	75,000	72,948	79,379	55,650	61,529	66,476
430.21	Road Maintenance: Materials	7,500	8,000	12,551	7,182	15,844	11,544	8,638
430.22	Road Maintenance: Tree Removal	30,000	15,000	30,844	18,010	7,617	8,643	6,711
430.23	Road Maintenance: Mowing	2,000	1,500	1,982	1,232	1,107	1,474	603
430.235	Road Maintenance: Striping	2,500	5,000	13,964	18,182	-		
430.25	Road Maintenance: Culvert & Inlet Repair	25,000	15,000	36,520	incl in 430.20	6,428	9,376	60,953
Total: General Services-Administration		181,500	154,000	203,686	158,604	119,592	124,142	169,214

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2015	General Fund Budget 2014	General Fund Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010
431 Cleaning of Streets and Gutters								
431	Road Maintenance:Leaf, Sweeping,Culverts	25,000	25,000	20,240	6,560	2,990	68,356	22,068
Total: Cleaning of Streets and Gutters		25,000	25,000	20,240	6,560	2,990	68,356	22,068
432 Winter Maintenance - Snow Removal								
432	Snow Removal incl. Sidewalks, Devault	110,000	85,000	73,009	2,943	7,275	123,820	243,470
Total: Winter Maintenance - Snow Removal		110,000	85,000	73,009	2,943	7,275	123,820	243,470
433 Traffic Control Devices								
433.01	Traffic Lights Maint & Repair	7,500	10,000	14,584	4,870	9,882	6,033	5,374
433.02	Traffic Lights Electricity	2,000	2,000	1,747	1,561	1,640	1,338	435
433.03	Road Signs	3,000	3,500	3,303	2,800	1,134	3,072	3,046
433.03	Upgraded Sign Posts & Tunnel Fixtures	-	12,000	-	-	-	-	-
Total: Traffic Control Devices		12,500	27,500	19,634	9,231	12,656	10,443	8,855
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	2,000	3,000	-	-	874	-	-
Total: Traffic Studies		2,000	3,000	-	-	874	-	-
436-437 Machinery & Equipment								
436	Purchase of Machinery & Equipment	4,000	-	-	-	-	4,025	700
437	Maint. & Operating of Twp Owned Vehicle & Eq.	-	-	-	-	-	5,188	6,183
Total: Machinery & Equipment		4,000	-	-	-	-	9,213	6,883

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2015	General Fund Budget 2014	General Fund Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010
439 Road Construction, Paving & Resurfacing								
439.01	Road Construction, Paving & Resurfacing	300,000	300,000	331,553	366,841	368,847	442,850	-
439.1	Road Improvements - Act 209 Funds	126,000						
Total: Road Construction		426,000	300,000	331,553	366,841	368,847	442,850	-
450-459 Culture-Recreation								
454 Parks								
454	Parks & Recreation Board	1,200	1,200	111	-	154	20	200
454.01/2	Parks Assistant Labor & Expenses	8,000	8,000	6,803	6,582	5,188	4,252	5,381
454.03/4	Property Mgmt Salary & Expenses	7,500		3,270				
Total: Parks		16,700	9,200	10,184	6,582	5,342	4,272	5,581
459 Historical Commission								
459.10	Historical Comm - Operations	1,500	3,000	185	1,528	993	749	4,115
459.101	Historical Comm - Rapp House Utilities	-	-	-	-	-	1,323	1,544
459.20	Historical Comm - HARB Consult.	3,500	3,500	3,170	607	905	-	2,829
Total: Historical Commission		5,000	6,500	3,355	2,135	1,898	2,072	8,488

General Fund Expenditures - Continued

Acct #	Category	General Fund Budget 2015	General Fund Budget 2014	General Fund Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010
480.00	Miscellaneous Expenses							
480.31	SLDO & DRC Review Expenses	150,000	150,000	218,134	113,028	114,283	77,119	170,790
480.32	Hearing Expenses	3,000	3,000	4,261	965	1,281	306	1,114
	Total: Miscellaneous Expenses	153,000	153,000	222,395	113,993	115,564	77,425	171,904
481-484	Employer Paid Benefits and Withholding Items							
481	Payroll Taxes	13,000	13,000	12,475	11,848	11,235	10,859	10,149
483.30	Non-Uniform Pension Contribution	8,453	7,914	7,914	8,159	8,144	12,361	17,433
487.10	Employee Health Benefits	12,000	16,000	11,216	11,090	5,238	-	-
	Total: Employer Paid Benefits and Withholding	33,453	36,914	31,605	31,097	24,617	23,220	27,582
486-488	Insurance, Casualty and Surety							
486	Insurance	39,000	35,000	37,328	34,755	26,757	26,433	26,282
486.75	Insurance Appraisals (GASB update)	-	3,000	3,000				
	Total: Insurance, Casualty and Surety	39,000	38,000	40,328	34,755	26,757	26,433	26,282
	TOTAL: GENERAL FUND EXPENDITURES	2,068,746	1,748,335	1,793,811	1,706,665	1,421,988	1,602,421	1,325,504
	GENERAL FUND BALANCE - CARRYOVER TO 2016	\$ 563,068	\$ 1,394,400	\$ 1,461,171	\$ 1,360,200	\$ 1,217,503	\$ 409,703	\$ 494,287
	CARRYOVER WITHOUT ESCROW DEPOSITS	\$ 554,977	\$ 594,400	\$ 671,914	\$ 547,231	\$ 1,174,216	\$ 356,179	\$ 446,809
	Carryover Percentage (goal is 15-25%)	27%	34%	37%	32%	83%	22%	34%

STATE FUND 35 (LIQUID FUEL TAX)

State Fund Revenue

Acct #	Category	State Fund Budget 2015	State Fund Budget 2014	State Fund Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010
120.35	Carryover from Previous Year	140,000	228,440	228,428	163,770	52,575	69,400	40,132
341.35	Dividends	25	60	55	56	59	22	131
355.02	Liquid Fuel Tax (this is official 2015 amt)	152,090	123,762	138,522	128,151	129,691	106,693	104,137
Total Revenue & Carryover: State Fund		292,115	352,262	367,005	291,977	182,325	176,115	144,400

State Fund Expenditures

Acct #	Category	State Fund Budget 2015	State Fund Budget 2014	State Fund Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010
432	Snow Removal	192,115	252,262	227,013	63,549	18,555	123,540	75,000
439	Road Construction, Paving & Resurfacing	-	-	-	-	-	-	-
Total Expenditures: State Fund		192,115	252,262	227,013	63,549	18,555	123,540	75,000
STATE FUND BALANCE - CARRYOVER TO 2016		\$ 100,000	\$ 100,000	\$ 139,992	\$ 228,428	\$ 163,770	\$ 52,575	\$ 69,400

OPEN SPACE FUND 18

Open Space Fund Revenue & Carryover

Acct #	Category	Open Sp Fund Budget 2015	Open Sp Fund Budget 2014	Open Sp Fund Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010
120.18	Total: Carryover from Previous Year	8,250,000	6,230,000	6,231,054	4,718,718	3,394,734	2,175,118	885,270
310	Local Tax Enabling Act (Act 511) Taxes							
310.21	Earned Income Taxes	1,700,000	1,700,000	1,726,084	1,720,655	1,572,230	1,365,170	1,373,615
310.21	EIT - Referendum for Open Space	1,500,000	1,500,000	1,563,933	1,513,421	1,526,279	1,174,920	972,521
	Total: Local Enabling Taxes	3,200,000	3,200,000	3,290,017	3,234,076	3,098,509	2,540,090	2,346,136
341	Interest Earnings							
341.106	Dividends	2,000	1,250	3,054	1,648	2,500	3,433	2,639
	Total: Interest on Investments:	2,000	1,250	3,054	1,648	2,500	3,433	2,639
342	Rents and Royalties							
342.20	Rent - Brightside Farm	9,600	9,600	9,600	4,272			
	Total Rents & Royalties	9,600	9,600	9,600	4,272	-	-	-
354	State Capital and Operating Grants							
354.07	State Grants - Conservation	-	-	-	-	5,000	-	-
	Total: State Capital & Operating Grants	-	-	-	-	5,000	-	-
357	Local Govt Units Capital & Operating Grants							
357.07	County Grants - Devault Line Study	25,000	25,000	10,000	-	-	-	38,575
	Total: Local Govt Capital & Operating Grants	25,000	25,000	10,000	-	-	-	38,575
367	Culture - Recreation							
367.01	Fees in Lieu of Recreation	-						
367.04	Charlestown Day	1,500		1,446				
367.20	Brightside Farm Garden Plots	1,500	1,500	1,475	1,500	1,300	-	-
387.10	Contributions			100	100			
	Total Culture & Recreation	3,000	1,500	3,021	1,600	1,300	-	-

Open Space Fund Revenue - continued

391.10 Sale of General Fixed Assets	1,250,000	-	-	-	-	-	-
Total: Sale of Fixed Assets	1,250,000	-	432,300	-	-	-	-
Net Transfers					(18,959)		
Total Revenue & Carryover:Open Space Fund	12,739,600	9,467,350	9,979,046	7,960,314	6,483,084	4,718,641	3,272,620

Open Space Fund Expenditures

Acct #	Category	Open Sp Fund Budget 2015	Open Sp Fund Budget 2014	Open Sp Fund Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010
403	Tax Collection							
403.30	Tax Collector Expenses - EIT	deducted from income	35,000	deducted from income	deducted from income	25,760	22,656	41,102
403.31	Countywide EIT Tax Collection Committee	1,000	2,500	-	-			-
	Total: Tax Collection	1,000	37,500	-	-	25,760	22,656	41,102
454	Parks & Recreation							
454.01	Recreation Improvements (fee-in-lieu)	-						
454.04	Charlestown Day	7,000	7,000	14,070	7,665			
454.05	Consultants	25,000	25,000	-	23,164	37,052	6,400	
454.10	Charlestown Park Maintenance	30,000	30,000	33,559	26,523	32,804	15,777	24,489
454.15	Charlestown Park Improvements	575,000	38,750	25,130	16,829	74,570	10,122	426
454.20	Brightside Farm Maintenance	15,000	12,500	14,273	14,562	16,361	12,479	15,460
454.21	Brightside Farm Community Gardens	1,500	3,500	529	-			
454.25	Brightside Farm Improvements	150,000	250,000	106,552	48,420	40,533	9,660	825
454.40	Nature Trails & Open Space Maintenance incl. maps & signs	4,500	6,000	317	-	2,810	953	1,061
454.41	PennDOT Basins	20,000						
454.45	Nature Trails & Open Space Improvements	2,500	2,500	27,312	2,409	985	69,725	-
454.46	Trail Study - Devault Line	15,200	40,000	155				
454.70	Jenkins Park Maintenance	7,500	10,000	8,678	8,884	11,133	9,298	23,481
	Total: Parks	853,200	425,250	230,575	148,456	216,248	134,414	65,742
459	Historical							
459.20	Historical Consultant	2,000	2,000	-	1,597	760		-
459.30	Cemetery Maintenance	5,000	5,000	-	-	-		6,445
459.40	Historical Signage - 4-5 signs, devel pay for 2	5,000	3,500	-	-	-	-	
459.50	Longwood School Maintenance	500	500	-	-	90		300
459.60	Woolen Mill Maintenance	5,000	5,000	740	2,433	498	4	-
459.65	Woolen Mill Improvements (incl \$10,000 for Frunzi, \$10,000 for self guided tour signs and implementation of 5 year plan)	30,000	60,000	40,463	6,568	-		4,970
459.70	Volpi Property	5,000	35,000	18,292	4,047			
	Total: Historical	52,500	111,000	59,495	14,645	1,348	4	11,715

Open Space Fund Expenditures - Continued

Acct #	Category	Open Sp Fund Budget 2015	Open Sp Fund Budget 2014	Open Sp Fund Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010
461	Conservation of Natural Resources							
461.01	Open Space Director Salary							14,414
461.02	Open Space Director Expenses							-
461.10	Open Space Commission	1,000	1,000	250	-	273	1,337	2,285
461.40	Easement Prep & Monitoring Fees	15,000	15,000	18,237	15,586	9,445	5,000	1,000
461.50	Open Space Consultants - Project Specific	25,000	50,000	16,400	82,255	65,951	28,776	33,547
461.60	Title Insurance	5,000	5,000	-	4,308	2,742		275
461.70	Easement Purchases	3,000,000	3,000,000	-	-	-	-	-
461.71	Land Appraisals, Plans & Surveys	6,500	7,500	3,200	6,550	7,397	4,400	3,125
	Total: Conservation of Natural Resources	3,052,500	3,078,500	38,087	108,699	85,808	39,513	54,646
470	Bonds & Notes							
472.102	General Obligation Note 2005 - Interest							336,580
475.102	General Obligation Note 2005 - Agent's Fees							1,077
472.103	Loan 2008 Interest							84,773
472.102	General Obligation Note 2010 - Interest	453,000	466,846	466,846	479,046	490,546	507,320	
475.102	General Obligation Note 2010 - Agent's Fees	825	2,000	808	808	808	220,000	
	Total: Bonds & Notes	453,825	468,846	467,654	479,854	491,354	727,320	422,430
492	Interfund Transfers							
492.10	Transfer to General Fund	300,000	300,000	307,713	367,606	368,847	400,000	185,000
	Total: Interfund Transfers	300,000	300,000	307,713	367,606	368,847	400,000	185,000
	Total Expenditures: Open Space Fund	4,713,025	4,421,096	1,103,524	1,119,260	1,189,365	1,323,907	780,635

Balance Sheet Adjustments to Open Space Fund

Category	Open Sp Fund Budget 2015	Open Sp Fund Budget 2014	Open Sp Fund Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010
120.106 Cash Reductions to Reduce Notes Payable							
255.20 General Obligation Note 2005 - Principal							(260,000)
255.20 Loan 2008 Principal							(60,471)
255.20 General Obligation Note 2010 - Principal	(640,000)	(625,000)	(625,000)	(610,000)	(575,000)	(220,000)	
Total: Cash Reductions to Reduce Notes	(640,000)	(625,000)	(625,000)	(610,000)	(575,000)	(220,000)	(320,471)
Total Balance Sheet Adj. : O.S. Fund	(640,000)	(625,000)	(625,000)	(610,000)	(575,000)	(220,000)	(320,471)
OPEN SPACE FUND BAL. - CARRYOVER TO 2016	\$ 7,386,575	\$ 4,421,254	\$ 8,250,522	\$ 6,231,054	\$ 4,718,719	\$ 3,174,734	\$ 2,171,514

MUNICIPAL BOND FUND

Municipal Bond Fund Revenue

Category	Bond Fund Budget 2015	Bond Fund Budget 2014	Bond Fund Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010
120.109 Carryover from Previous Year	146,459	136,000	135,950	1,003,504	5,007,986	5,006,671	
341.109 Dividends	5	20	16	138	504	1,315	
395 Refund of Prior Year Expenses			10,500				
Total Revenue & Carryover: Bond Fund	146,464	136,020	146,466	1,003,642	5,008,490	5,007,986	-

Bond Fund Expenditures

Category	Bond Fund Budget 2015	Bond Fund Budget 2014	Bond Fund Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010
Easement Purchases	146,464	136,020	-	-	-	-	-
Total Expenditures: Bond Fund	146,464	136,020	-	-	-	-	-

Balance Sheet Adjustments

Category	Bond Fund Budget 2015	Bond Fund Budget 2014	Bond Fund Actual 2014	Actual 2013	Actual 2012	Actual 2011	Actual 2010
120.109 Cash Reductions to Purchase Easements	-	-	-	(867,692)	(4,004,986)	-	-
Total Balance Sheet Adjustments: Bond Fund	-	-	-	(867,692)	(4,004,986)	-	-

MUNICIPAL BOND FUND BAL. - CARRYOVER TO 2016 \$ - \$ - \$ 146,466 \$ 135,950 \$ 1,003,504 \$ 5,007,986 \$ -

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