



# CHARLESTOWN TOWNSHIP

## Proposed Budget 2023

Draft last revised: 10/31/2022  
 Adopted: 12/5/2022  
 Revised:

### Real Estate Tax & Assessment:

Millage: 0.75 (3/4 mil)  
 Beginning Assessment 2022: 724,689,415  
 Estim. Final Assessment 2022: 735,000,000  
 Final 2022 Assessment:  
 Beginning Assessment 2023:

### Summary of Operating, Capital, and Special Revenue Funds

	BEGINNING BALANCE*	2023 RECEIPTS	2023 EXPENDITURES	FUND BALANCE CHANGE	ENDING BALANCE
<u>Operating</u>					
General Fund	\$ 1,030,500.00	\$ 1,995,461.00	\$ 2,526,255.00	\$ (530,794.00)	\$ 499,706.00
Liquid Fuels Fund	\$ 402,000.00	\$ 194,693.00	\$ 300,000.00	\$ (105,307.00)	\$ 296,693.00
ARPA Fund	\$ 349,500.00	\$ 4,250.00	\$ 100,000.00	\$ (95,750.00)	\$ 253,750.00
	<b>\$ 1,782,000.00</b>	<b>\$ 2,194,404.00</b>	<b>\$ 2,926,255.00</b>	<b>\$ (731,851.00)</b>	<b>\$ 1,050,149.00</b>
<u>Capital Funds</u>					
General Projects	\$ 375,000.00	\$ 502,500.00	\$ 430,250.00	\$ 2,500.00	\$ 447,250.00
Open Space Projects	\$ 13,350,000.00	\$ 5,020,000.00	\$ 7,710,758.00	\$ (2,690,758.00)	\$ 10,659,242.00
	<b>\$ 13,725,000.00</b>	<b>\$ 5,522,500.00</b>	<b>\$ 8,141,008.00</b>	<b>\$ (2,688,258.00)</b>	<b>\$ 11,106,492.00</b>
<u>Special Revenue Funds</u>					
Transportation (Act 209)	\$ 133,300.00	\$ 2,250.00	\$ 134,750.00	\$ (132,500.00)	\$ 800.00
Stormwater Management	\$ 72,500.00	\$ 1,250.00	\$ -	\$ 1,250.00	\$ 73,750.00
Recreation	\$ 24,500.00	\$ 500.00	\$ -	\$ 500.00	\$ 25,000.00
	<b>\$ 230,300.00</b>	<b>\$ 4,000.00</b>	<b>\$ 134,750.00</b>	<b>\$ (130,750.00)</b>	<b>\$ 99,550.00</b>
<b>Total All Funds</b>	<b>\$ 15,737,300.00</b>	<b>\$ 7,720,904.00</b>	<b>\$ 11,202,013.00</b>	<b>\$ (3,550,859.00)</b>	<b>\$ 12,256,191.00</b>

\* Projections

## GENERAL FUND 01

Acct #	Category	thru 10/31/2022				
		General Fund Budget 2023	General Fund Budget 2022	Actual 2022	Actual 2021	Actual 2020
	Petty Cash	500	800	1,280	1,396	2,335
120.10	Payroll Account	30,000	17,000	16,946	20,010	50
120.101	Operating Fund	500,000	315,000	317,983	323,680	260,435
120.102	Operating Fund Reserve	500,000	475,000	472,831	172,789	906,355
	<b>Beginning Balance</b>	<b>1,030,500</b>	<b>807,800</b>	<b>809,040</b>	<b>517,875</b>	<b>1,169,175</b>
<hr/>						
<b>301</b>	<b>Real Property Taxes</b>					
301.10	Real Estate Taxes - Current Year	540,000	520,000	521,698	516,923	497,357
301.20	Real Estate Taxes - Prior Years	10,000	25,000	7,855	24,333	24,375
	<b>Total Real Property Taxes</b>	<b>550,000</b>	<b>545,000</b>	<b>529,553</b>	<b>541,256</b>	<b>521,732</b>
<hr/>						
<b>310</b>	<b>Local Tax Enabling Act (Act 511) Taxes</b>					
310.10	Real Estate Transfer Tax	500,000	525,000	654,943	1,015,024	519,294
310.21	Earned Income Tax	0	0		800,000	
310.51	Local Services Tax	115,000	110,000	91,481	111,214	117,756
	<b>Local Tax Enabling Act (Act 511)</b>	<b>615,000</b>	<b>635,000</b>	<b>746,424</b>	<b>1,926,238</b>	<b>637,050</b>
<hr/>						
<b>321</b>	<b>Business Licenses and Permits</b>					
321.60	Contractors' Registration	5,000	5,000	3,825	5,925	4,950
321.61	Transient Retailers	200	300	25	675	
321.80	Cable Television Franchises	120,000	120,000	89,560	119,851	123,785
321.90	Underground Utility Lease	200	200	430	425	229
321.91	Sign Permits	50	50		100	50
	<b>Total: Business Licenses &amp; Perr</b>	<b>125,450</b>	<b>125,550</b>	<b>93,840</b>	<b>126,976</b>	<b>129,014</b>
<hr/>						
<b>322</b>	<b>Non-Business Licenses and Permits</b>					
322.20	Demolition Permits	1,000	1,000	992	2,524	10,000
322.50	Street Opening Permits	500	500		930	780
322.84	Grading (E & S) Permits	14,000	8,000	13,000	13,350	3,050

322.85	Haz Materials & Fire Alarm Registr.	1,000	750	1,100	855	500
<b>Total: Non-Business Licenses &amp; I</b>		<b>16,500</b>	<b>10,250</b>	<b>15,092</b>	<b>17,659</b>	<b>14,330</b>
<b>331 Fines</b>						
331.10	Court - District Magistrate	1,000	1,000	812	1,738	1,110
<b>Total: Fines &amp; Forfeits</b>		<b>1,000</b>	<b>1,000</b>	<b>812</b>	<b>1,738</b>	<b>1,110</b>
<b>341 Interest Earnings</b>						
341.10	Interest on Investments	15,000	100	6,933	133	7,099
<b>Total: Interest on Investments</b>		<b>15,000</b>	<b>100</b>	<b>6,933</b>	<b>133</b>	<b>7,099</b>
<b>342 Rents and Royalties</b>						
342.20	Rent - Brightside Farm	10,800	10,800	9,000	10,800	10,300
<b>Total: Rents and Royalties</b>		<b>10,800</b>	<b>10,800</b>	<b>9,000</b>	<b>10,800</b>	<b>10,300</b>
<b>354 State Capital and Operating Grants</b>						
354.03	PEMA/FEMA relief			16,560		
354.15	Act 101 Recycling Grant	5,000	5,000		5,819	-
<b>Total: State Capital and Operatin</b>		<b>5,000</b>	<b>5,000</b>	<b>16,560</b>	<b>5,819</b>	
<b>355 State Shared Revenue and Entitlements</b>						
355.01	Public Utility Tax	6,691	5,400	6,691	5,415	5,152
355.04	Liquor Licenses	400	400	400	waived-covid	400
355.05	General Municipal Pension Sys Stat	-	-	-	4,797	4,924
355.99	Firefighters' Insurance Fund	70,000	55,000	68,785	54,964	61,410
<b>Total: State Shared Revenue and</b>		<b>77,091</b>	<b>60,800</b>	<b>75,876</b>	<b>65,176</b>	<b>71,886</b>
<b>357 Local Govt Units Capital &amp; Operating Grants</b>						
357.15	County Hazardous Waste Grant	800	800	769	894	1,167
357.07	County Grants	-	-	3,842	-	15,436
<b>Total: Local Govt Units Capital &amp;</b>		<b>800</b>	<b>800</b>	<b>4,611</b>	<b>894</b>	<b>16,603</b>

<b>361 Charges for Services (Departmental Earnings)</b>						
361.31	Subdivision & Land Development Fees	500	500	600	800	1,303
361.33	Conditional Use/Zoning Applic. Fees	3,000	3,000	3,000	6,500	1,500
361.50	Sale of Maps & Publications	20	100	1	100	207
<b>Total: Charges for Services</b>		<b>3,520</b>	<b>3,600</b>	<b>3,601</b>	<b>7,400</b>	<b>3,010</b>
<b>362 Public Safety</b>						
362.41-44	Building Permit Fees	375,000	315,000	347,139	343,604	384,743
362.45	Use & Occupancy Fees	7,000	5,000	7,605	9,050	10,459
362.46	State Permit Fees (L & I)	800	1,250	860	1,688	1,086
<b>Total: Public Safety</b>		<b>382,800</b>	<b>321,250</b>	<b>355,604</b>	<b>354,342</b>	<b>396,288</b>
<b>367 Culture - Recreation</b>						
367.10	Charlestown Park Pavilion Rentals	5,000	5,000	5,570	5,825	650
367.20	Brightside Farm Garden Plots	1,500	1,500	1,470	1,475	1,575
<b>Total: Culture - Recreation</b>		<b>6,500</b>	<b>6,500</b>	<b>7,040</b>	<b>7,300</b>	<b>2,225</b>
<b>380 Miscellaneous Revenues</b>						
380.31	Subdivision & L.D. Escrows	80,000	100,000	90,914	139,892	61,848
380.32	Zoning Hearing Board Escrows	2,000	4,000	769	6,225	1,287
380.33	Conditional Use Applic. Escrows	4,000	2,000	1,191	2,385	302
<b>Total: Miscellaneous Revenues</b>		<b>86,000</b>	<b>106,000</b>	<b>92,874</b>	<b>148,502</b>	<b>63,437</b>
383	Special Assessments & Contrib.	-	-	-	-	92,022
392.000	Transfer from Other Funds	-	-	311,598	-	-
	Transfer from Covid Fund	100,000	-	-	-	-
<b>Total: Interfund Transfers</b>		<b>100,000</b>	<b>-</b>	<b>311,598</b>	<b>-</b>	<b>-</b>
<b>TOTAL: GENERAL FUND REVENUE</b>						
		<b>1,995,461</b>	<b>1,831,650</b>	<b>2,269,418</b>	<b>3,214,233</b>	<b>1,966,106</b>

**GENERAL FUND 01**

Acct #	General Fund Expenditures Category	General Fund Budget 2023	General Fund Budget 2022	thru 10/31/22 Actual 2022	Actual 2021	Actual 2020
<b>400-409</b>	<b>General Government</b>					
<b>400</b>	<b>Legislative Body</b>					
400.01	Supervisors - Salary	2,600	2,600	2,100	2,775	2,323
400.02	Supervisors - Expenses	1,000	1,000	294		
400.31	Convention & Dues	7,500	4,000	2,862	2,517	2,716
	<b>Total: Legislative Body</b>	<b>11,100</b>	<b>7,600</b>	<b>5,256</b>	<b>5,292</b>	<b>5,039</b>
<b>402</b>	<b>Financial Administration</b>					
402.30	Auditor	8,500	8,000	8,100	7,750	7,475
402.32	Treasurer's Bond/Manager's Bond	1,700	2,000	1,495	972	1,299
402.50	Payroll Processing Fees	7,500	5,000	6,691	3,906	2,350
402.52	Bank fees	100	25	81	6	6
	<b>Total: Financial Administration</b>	<b>17,800</b>	<b>15,025</b>	<b>16,367</b>	<b>12,634</b>	<b>11,130</b>
<b>404</b>	<b>Solicitor/Legal Services</b>					
404.11	Township Solicitor	85,000	100,000	66,248	109,014	119,519
404.115	Codification Services	5,000	2,000	1,195	4,742	1,195
404.12	Zoning Hearing Board Solicitor	12,000	18,000	9,158	14,378	10,636
404.15	Court Reporter	1,500	1,200	503	1,395	757
	<b>Total: Solicitor/Legal Fees</b>	<b>103,500</b>	<b>121,200</b>	<b>77,104</b>	<b>129,529</b>	<b>132,107</b>
<b>405</b>	<b>General Administration</b>					
405.05	Employee Hiring/Human Resources	-	6,600	8,690	-	-
405.10	Administrative Salaries	215,000	175,000	149,380	123,623	128,320
405.30	Office Supplies	4,000	6,000	1,793	3,709	2,807
405.31	Advertising	8,000	10,000	3,621	8,861	11,237
405.32	Minor Equipment	10,000	7,500	7,914	5,120	4,234
405.33	Document Management Services	20,000	25,000	20,687	27,314	22,044
405.34	Postage	7,500	4,000	4,831	2,915	2,938
405.35	Printing	15,000	13,000	7,037	13,129	10,716
405.37	Telephone	5,000	5,000	2,287	2,532	2,462
405.40	Custodian & maintenance	7,500	6,000	1,062	1,196	1,216
405.50	Donations	106,500	6,171	6,501	6,171	6,171

<b>Total: General Administration</b>		<b>398,500</b>	<b>264,271</b>	<b>213,803</b>	<b>194,570</b>	<b>192,145</b>
<b>407 IT - Networking Services - Data Processing</b>						
407	IT - Networking Services -Website	35,000	35,000	26,555	26,727	22,945
<b>Total: IT-Networking Services-Da</b>		<b>35,000</b>	<b>35,000</b>	<b>26,555</b>	<b>26,727</b>	<b>22,945</b>
<b>408 Engineering Services</b>						
408.10	Engineering	90,000	110,000	80,691	103,824	145,245
408.12	Sound Engineering	-	50,000	21,755	47,100	
408.36	Municipal Separate Storm Sewer Sy	25,000	15,000	15,395	19,913	20,589
408.37	MS4 Programs (Earth Day, Cleanup	4,000	1,000	2,060	150	
<b>Total: Engineering Services</b>		<b>119,000</b>	<b>176,000</b>	<b>119,901</b>	<b>170,987</b>	<b>165,834</b>
<b>409 General Government Buildings &amp; Plant</b>						
409.10	Township Office Rental	106,575	35,000	63,817	29,626	18,676
409.101	Township Office Electric	36,000	12,000	2,873		
409.11	Township Office Security Access Sy	5,000	2,500		1,614	497
409.12	Township Office Relocation	-	10,000		-	
<b>Total: General Government Buildi</b>		<b>147,575</b>	<b>59,500</b>	<b>66,690</b>	<b>31,240</b>	<b>19,173</b>
<b>410-419 Public Safety (Protections to Persons and Property)</b>						
<b>411 Fire</b>						
411.10	Fire Marshal - Salary	12,200	11,845	9,567	14,425	10,625
411.15	Fire Marshal - Expenses	1,000	1,500	790	764	1,037
411.31	Fire Hydrants	20,000	20,000	14,895	19,550	19,194
411.32	Fire Protection - contribution to EW\	306,530	59,880	229,898	306,530	306,530
411.32	Fire Protection - Capital Contrib. EV	-	150,000	150,000	-	100,000
411.32	Fire Protection - contribution to Kiml	81,700	81,700	81,700	130,000	130,000
411.32	Fire Protection - workers comp ins.	1,400	1,250	1,348	1,235	1,291
411.32	Ambulance - Uwchlan Ambulance	10,000	10,000	10,000	10,000	
411.31	EMS Contributions - Covid 19	-	-			20,000
411.33	Firefighters' Insurance Fund	70,000	55,000	68,785	54,964	61,410
<b>Total: Fire</b>		<b>502,830</b>	<b>391,175</b>	<b>566,983</b>	<b>537,468</b>	<b>650,087</b>

<b>413 Building Code Enforcement &amp; Zoning</b>						
413.30	Zoning Officer	70,000	90,000	55,572	79,798	107,715
413.31	Building Permit Inspection & Review	90,000	100,000	83,604	195,639	170,560
413.32	L & I Fees	500	500	361	513	576
<b>Total: Building Code Enforcemer</b>		<b>160,500</b>	<b>190,500</b>	<b>139,537</b>	<b>275,950</b>	<b>278,851</b>
<b>414 Planning</b>						
414.10	Planning Consultant	35,000	30,000	12,655	36,725	41,073
414.100	Staff Planner	10,000	7,500	4,506	6,808	4,740
414.15	Plan. Comm./Alternate Solicitor	18,000	15,000	11,955	2,911	6,806
414.16	Plan. Comm - Regional Planning	2,500	6,000	1,826	4,842	8,272
414.20	Plan. Comm - DRC Expenses	500	500			
414.20	Plan. Comm - Operations Expenses	2,000	2,500	100	498	1,306
<b>Total: Planning</b>		<b>68,000</b>	<b>61,500</b>	<b>31,042</b>	<b>51,784</b>	<b>62,197</b>
<b>415 Emergency Management &amp; Comm</b>						
415.50	Emergency Services	1,800	1,000	-	860	1,182
<b>Total: Emergency Management</b>		<b>1,800</b>	<b>1,000</b>	<b>-</b>	<b>860</b>	<b>1,182</b>
<b>419 Other Public Safety</b>						
419.50	PA One Call	500	500	151	513	157
<b>Total: Other Public Safety</b>		<b>500</b>	<b>500</b>	<b>151</b>	<b>513</b>	<b>157</b>
<b>420-425 Health &amp; Human Services</b>						
422	Animal Control	4,000	3,000	3,683	3,013	2,160
<b>Total: Animal Control</b>		<b>4,000</b>	<b>3,000</b>	<b>3,683</b>	<b>3,013</b>	<b>2,160</b>
<b>426-429 Public Works - Sanitation</b>						
427	Hazardous Waste Collection	2,500	1,700	1,118	2,349	1,105
<b>Total: Public Works: Sanitation</b>		<b>2,500</b>	<b>1,700</b>	<b>1,118</b>	<b>2,349</b>	<b>1,105</b>

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

430.101	Roadmaster Salary incl. Project Mgr	48,000	40,685	35,128	43,683	38,335
430.102	Roadmaster Expenses	7,000	4,500	4,657	3,768	4,889
430.20	Road Maintenance: Contracted Lab	125,000	75,000	127,945	71,427	74,796
430.21	Road Maintenance: Materials	35,000	25,000	29,160	9,555	16,285
430.22	Road Maintenance: Tree Maintenance	100,000	60,000	60,826	36,979	87,819
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	50,000	85,000	51,760	12,800	56,696
<b>Total: General Services</b>		<b>372,000</b>	<b>297,185</b>	<b>309,476</b>	<b>178,212</b>	<b>279,420</b>

**431 Cleaning of Streets and Gutters**

431	Road Maintenance: Leaf, Sweeping,	5,000	10,000			15,000
<b>Total: Cleaning of Streets and Gutters</b>		<b>5,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>

**432 Winter Maintenance - Snow Removal**

432	Snow Removal	1,000	3,000	104	275	-
<b>Total: Winter Maintenance - Snow Removal</b>		<b>1,000</b>	<b>3,000</b>	<b>104</b>	<b>275</b>	<b>-</b>

**433 Traffic Control Devices**

433.01	Traffic Lights Maint & Repair	11,000	10,000	9,373	5,330	17,313
433.02	Traffic Lights Electricity	1,600	1,600	1,346	1,436	1,498
433.03	Road Signs	3,500	3,000	2,341	4,317	1,441
<b>Total: Traffic Control Devices</b>		<b>16,100</b>	<b>14,600</b>	<b>13,060</b>	<b>11,083</b>	<b>20,252</b>

**435 Traffic Consultant and Studies**

435	Traffic Consultant & Studies	20,000	20,000	1,255	18,566	25,268
<b>Total: Traffic Consultant &amp; Studies</b>		<b>20,000</b>	<b>20,000</b>	<b>1,255</b>	<b>18,566</b>	<b>25,268</b>

**436-437 Machinery & Equipment**

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



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

454	Parks & Recreation Board	100	100		20	296
454.01/2	Parks Assistant Labor & Expenses	25,000	25,000	18,104	24,535	18,392
454.03/4	Property Mgmt Salary & Expenses	50,000	45,000	43,124	53,642	46,585
454.05	Park & Trail Security	5,000	10,000			
454.07	Charlestown Day & Park Events	15,000	7,500	7,651	4,846	5,323
454.08	Consultants	5,000	5,000			
454.10	Charlestown Park Maintenance	70,000	75,000	53,993	48,481	73,405
454.20	Brightside Farm Maintenance	30,000	20,000	11,805	15,426	11,700
454.20	Brighside Farm - Historic Only	5,000	10,000			
454.21	Brightside Farm Community Garder	2,000	1,000	150	148	227
454.40	Nature Trails & Open Space	15,000	20,000	12,284	14,664	1,390
454.43	PennDOT Basin Maintenance	7,500	32,000	3,047	5,208	6,469
454.46	Trail Planning - Devault Line	2,500	2,500			
454.50	Devault Parcels 35-4-98 & 107	500	500	431	422	400
454.70	Jenkins Park	10,000	12,000	7,950	11,475	8,454
454.90	Great Valley Nature Center	10,000	10,000			8,570
454.95	Volpi Property	2,500	2,500			
<b>Total: Parks</b>		<b>255,100</b>	<b>278,100</b>	<b>158,539</b>	<b>178,867</b>	<b>181,211</b>

**459 Historical Commission**

459.10	Historical Comm - Operations	250	250	641	550	200
459.15	Historic Resource Updates	5,000	5,000	-	-	9,308
459.16	Historical Tours & Events	1,000	1,000			
459.20	Historical Comm - HARB Consult.	2,500	2,500	800	640	2,780
459.30	Cemetery Maintenance	5,000	4,000	23,427	3,300	3,360
459.50	Longwood School Maintenance	1,200	1,200	638	1,103	370
459.60	Mill Maintenance	20,000	20,000	15,470	10,486	11,006
<b>Total: Historical Commission</b>		<b>34,950</b>	<b>33,950</b>	<b>40,976</b>	<b>16,079</b>	<b>27,024</b>

**461 Environmental Advisory Committee**

461.10	EAC Operations	2,500	4,000	459	250	203
<b>Total: EAC Expenses</b>		<b>2,500</b>	<b>4,000</b>	<b>459</b>	<b>250</b>	<b>203</b>

**462 Open Space Consulting**

461.40	Easement Monitoring	20,000	20,000	12,782	17,588	15,529
462.50	Open Space Consultants - Project S	5,000	5,000	1,700		12,264
<b>Total: EAC Open Space Conulti</b>		<b>25,000</b>	<b>25,000</b>	<b>14,482</b>	<b>17,588</b>	<b>27,793</b>

**480 Miscellaneous Expenses**

480.31	SLDO & DRC Review Expenses	80,000	100,000	98,537	118,696	117,456
480.32	Hearing Expenses	6,000	6,000	1,477	1,922	230
<b>Total: Miscellaneous Expenses</b>		<b>86,000</b>	<b>106,000</b>	<b>100,014</b>	<b>120,618</b>	<b>117,686</b>
<b>481-484 Employer Paid Benefits and Withholding Items</b>						
481	Payroll Taxes	30,000	25,000	20,567	21,289	15,998
483.30	Non-Uniform Pension Contribution	-	15,000	1,955	3,842	18,323
487.10	Employee Benefits	34,000	25,000	23,389	13,152	12,964
<b>Total: Employer Paid Benefits an</b>		<b>64,000</b>	<b>65,000</b>	<b>45,911</b>	<b>38,283</b>	<b>47,285</b>
<b>486-488 Insurance, Casualty and Surety</b>						
486	Insurance	70,000	75,000	58,527	64,434	67,262
486.75	Insurance Appraisals	1,000	1,000	-	-	-
<b>Total: Insurance, Casualty and Su</b>		<b>71,000</b>	<b>76,000</b>	<b>58,527</b>	<b>64,434</b>	<b>67,262</b>
<b>492 Transfer to Other Funds</b>						
492.101	Transfer to General Fund Capital Re	-	-	-	-	250,000
492.106	Transfer to Open Space Capital Re	-	-	-	836,685	-
<b>Total: Transfer to Other Funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>836,685</b>	<b>250,000</b>
<b>TOTAL: GENERAL FUND EXPENI</b>		<b>2,526,255</b>	<b>2,261,806</b>	<b>2,010,993</b>	<b>2,923,856</b>	<b>2,602,516</b>
<b>GENERAL FUND BALANCE - CARRYOVER TC \$</b>		<b>499,706 \$</b>	<b>377,644 \$</b>	<b>1,067,465 \$</b>	<b>808,252 \$</b>	<b>532,765</b>
<b>Carryover Percentage (goal is 15-1</b>		<b>20%</b>	<b>17%</b>	<b>53%</b>	<b>28%</b>	<b>20%</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 2023	State Fund Budget 2022	thru 10/31/22		Actual 2021	Actual 2020
				Actual 2022			
120.35	Beginning Balance	402,000	367,000	367,368		418,969	238,885
341.35	Dividends	5,000	20	2,456		51	1,592
355.02	Liquid Fuel Tax	189,693	180,364	187,787		182,492	197,249
	<b>Total Revenue</b>	<b>194,693</b>	<b>180,384</b>	<b>190,243</b>		<b>182,543</b>	<b>198,841</b>

### State Fund Expenditures

Acct #	Category	State Fund Budget 2023	State Fund Budget 2022	thru 10/31/22		Actual 2021	Actual 2020
				Actual 2022			
432	Snow Removal	300,000	300,000	157,919		234,144	18,758
	<b>Total Expenditures: State Fund</b>	<b>300,000</b>	<b>300,000</b>	<b>157,919</b>		<b>234,144</b>	<b>18,758</b>
<b>STATE FUND BALANCE - CARRYOVER TO 20</b>		<b>296,693</b>	<b>247,384</b>	<b>399,692</b>		<b>367,368</b>	<b>418,968</b>
	<i>Carryover Percentage (goal is 15- There is no cap on carryover for this fund.)</i>	<b>99%</b>	<b>82%</b>	<b>253%</b>		<b>157%</b>	<b>2234%</b>

## ARPA (FEDERAL COVID RELIEF) FUND

Covid Relief Funds - Revenue		thru 10/31/22				
Acct #	Category	Covid Fund Budget 2023	Covid Fund Budget 2022	Actual 2022	Actual 2021	Actual 2020
120.530	Beginning Balance	349,500	328,366	328,366	-	
352.53	Covid Relief Funds	-	330,423	330,423	328,347	
342.53	Dividends	4,250	3	1,011	19	
	<b>Total Revenue: Covid Fund</b>	<b>4,250</b>	<b>330,426</b>	<b>331,434</b>	<b>328,366</b>	<b>-</b>
Covid Fund Expenditures		thru 10/31/22				
Acct #	Category	Covid Fund Budget 2023	Covid Fund Budget 2022	Actual 2022	Actual 2021	Actual 2020
492.10	Transfer to General Fund	100,000	311,598	311,598		
	<b>Total Transfers:</b>	<b>100,000</b>	<b>311,598</b>	<b>311,598</b>	<b>-</b>	<b>-</b>
	<b>Total Expenditures: Covid Fund</b>	<b>100,000</b>	<b>311,598</b>	<b>311,598</b>	<b>-</b>	<b>-</b>
	<b>COVID FUND BAL. - CARRYOVER</b>	<b>253,750</b>	<b>347,194</b>	<b>348,202</b>	<b>328,366</b>	

## CAPITAL RESERVE FUND - GENERAL

Capital Reserve Fund Revenue			thru 10/31/22			
Acct #	Category	Capital Reserve General Fund Budget 2023	Capital Reserve General Fund Budget 2022	Actual 2022	Actual 2021	Actual 2020
120.102	Beginning Balance	375,000	240,000	240,244	193,661	188,766
<b>Capital Reserve Fund Revenue</b>						
341.102	Dividends	2,500	40	3,857	68	993
392.10	Transfer from Open Space Fund	500,000	700,000	1,550,000	500,000	250,000
<b>Total Revenue: Cap Reserve Fund</b>		<b>502,500</b>	<b>700,040</b>	<b>1,553,857</b>	<b>500,068</b>	<b>250,993</b>
<b>Capital Reserve Fund Expenditures</b>			thru 10/31/22			
Acct #	Category	Capital Reserve General Fund Budget 2023	Capital Reserve General Fund Budget 2022	Actual 2022	Actual 2021	Actual 2020
<b>409 Facilities</b>						
409.12	New Township Office	150,000	500,000	775,873	5,400	
<b>Total: Facilities</b>		<b>150,000</b>	<b>500,000</b>	<b>775,873</b>	<b>5,400</b>	-
<b>433 Traffic Control Devices</b>						
433.03	Upgraded Intersections	15,250		21,255	5,806	
<b>Total: Traffic Control Devices</b>		<b>15,250</b>	-	<b>21,255</b>	<b>5,806</b>	-
<b>439 Road Construction, Paving &amp; Resurfacing</b>						
439.01	Road Construction, Paving & Resur	250,000	300,000	136,486	442,278	246,098
439.03	Sidewalk Improvements	15,000		8,800		
<b>Total: Road Construction</b>		<b>265,000</b>	<b>300,000</b>	<b>145,286</b>	<b>442,278</b>	<b>246,098</b>
<b>Total Expenditures: Capital Reserve</b>		<b>430,250</b>	<b>800,000</b>	<b>942,414</b>	<b>453,484</b>	<b>246,098</b>
<b>CAPITAL RESERVE FUND BAL. - CARRYOVER \$</b>		<b>447,250 \$</b>	<b>140,040 \$</b>	<b>851,687 \$</b>	<b>240,245 \$</b>	<b>193,661</b>
<i>(No cap to carryover percentage for CAP Reserve Fund)</i>						

## CAPITAL RESERVE FUND - OPEN SPACE

Capital Reserve Fund Revenue			thru 10/31/22			
Acct #	Category	Capital Reserve - Open Space Budget 2023	Capital Reserve - Open Space Budget 2022	Actual 2022	Actual 2021	Actual 2020
120.11	Beginning Balance	13,350,000	12,040,000	12,039,847	12,136,420	9,319,472
310.21	Earned Income Taxes	2,600,000	2,400,000	2,321,453	1,903,356	2,233,790
310.21	Earned Income Tax - Open Space F	2,300,000	2,200,000	2,139,161	2,489,912	2,034,873
310.22	Earned Income - Prior Year	20,000	20,000	15,200	22,100	
341.20	Dividends Earned	100,000	20,000	62,526	43,556	89,413
357.410	DCNR Grant - Devault Trail			34,602	28,721	
<b>391.10</b>	<b>Sale of General Fixed Assets</b>	-	-	-		-
	<b>Net Transfers</b>				<b>836,685</b>	
	<b>Total Revenue: Cap Reserve Fund</b>	<b>5,020,000</b>	<b>4,640,000</b>	<b>4,572,942</b>	<b>5,324,330</b>	<b>4,358,076</b>
Capital Reserve Fund - Open Space - Expenditures			thru 10/31/22			
Acct #	Category	Capital Reserve - Open Space Budget 2023	Capital Reserve - Open Space Budget 2022	Actual 2022	Actual 2021	Actual 2020
<b>454</b>	<b>Parks &amp; Recreation</b>					
454.15	Charlestown Park Improvements	50,000	25,000	2,573	139,845	45,225
454.21	Community Garden Improvements	36,000	25,000			
454.25	Brightside Farm Improvements Basin, Trails & Open Space	90,000	25,000		134,477	154,100
454.41	Improvements	80,000	40,000	35,820	32,014	18,470
454.75	Jenkins Park Improvements	50,000	50,000	69,125	3,472	
454.90	Nature Center Acquisition	425,000	250,000	769	512	
454.93	Swiss Pines	5,000	5,000			
	<b>Total: Parks</b>	<b>736,000</b>	<b>420,000</b>	<b>108,287</b>	<b>310,320</b>	<b>217,795</b>

<b>459</b>	<b>Historical</b>					
459.35	Cemetery Improvements (Wall)	200,000	200,000	-	-	855
459.65	Mill Improvements	5,000	5,000	-	-	948
	<b>Total: Historical</b>	<b>205,000</b>	<b>205,000</b>	<b>-</b>	<b>-</b>	<b>1,803</b>
<hr/>						
	<b>Conservation of Natural</b>					
<b>461</b>	<b>Resources</b>					
461.40	Easement Prep Fees	30,000	20,000	23,860		35,000
	Consultants - Specific to					
461.50	Acquisition	12,000	12,000	10,661	11,248	
461.60	Title Insurance	10,000	10,000	6,713		
461.70	Easement & Acquisitions	5,000,000	5,000,000	1,455,000	3,574,596	425,000
461.71	Land Appraisals, Plans & Surveys	20,000	24,000	14,800	8,600	3,000
461.73	Settlement Charges	10,000	15,000	1,481	6,206	3,108
	<b>Total: Conservation of Natural Resources</b>	<b>5,082,000</b>	<b>5,081,000</b>	<b>1,512,515</b>	<b>3,600,650</b>	<b>466,108</b>
<hr/>						
<b>470</b>	<b>Bonds &amp; Notes</b>					
472.101	General Oblig. Note 2020 - Principal	1,005,450	35,000	90,750	35,000	710,000
472.102	General Oblig. Note 2020 - Interest	181,500	181,500		182,550	143,614
472.101	Bond Series 2015 Principal	-	-		760,000	
472.102	Bond Series 2015 Interest	-	-	7,750	30,700	
475.102	General Obligation Notes - Agent's Interest	808	808	1,616	1,616	1,808
	<b>Total: Bonds &amp; Notes</b>	<b>1,187,758</b>	<b>217,308</b>	<b>100,116</b>	<b>1,009,866</b>	<b>855,422</b>
<hr/>						
<b>492.10</b>	<b>Transfer to General Capital Improvements</b>	<b>500,000</b>	<b>700,000</b>	<b>1,550,000</b>	<b>500,000</b>	<b>-</b>
	<b>Total Expenditures: Open Space Capital Reserve</b>	<b>7,710,758</b>	<b>6,623,308</b>	<b>3,270,918</b>	<b>5,420,836</b>	<b>1,541,128</b>
<b>OPEN SPACE CAPITAL RESERVE FUND BAL.</b>	<b>\$</b>	<b>10,659,242</b>	<b>\$</b>	<b>10,056,692</b>	<b>\$</b>	<b>13,341,871</b>
					<b>\$</b>	<b>12,039,914</b>
						<b>12,136,420</b>

## TRANSPORTATION FUND (ACT 209)

Transportation Fund - Revenue				thru 10/31/22		
Acct #	Category	Act 209 Fund Budget 2023	Act 209 Fund Budget 2022	Actual 2022	Actual 2021	Actual 2020
120.102	Beginning Balance	133,300	131,860	131,870	131,854	131,228
<b>Transportation Fund Revenue</b>						
383.10	Act 209 Traffic Impact Fees	-	-		-	
342.102	Dividends	2,250	5	766	16	
<b>Total Revenue: Act 209 Fund</b>		<b>2,250</b>	<b>5</b>	<b>766</b>	<b>16</b>	<b>-</b>
<b>Transportation Fund Expenditures</b>						
Acct #	Category	Transporation Fund Budget 2023	Transporation Fund Budget 2022	thru 10/31/22 Actual 2022	Actual 2021	Actual 2020
439	Road Improvements	134,750				
<b>Total: Road Improvements</b>		<b>134,750</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>Total Expenditures: Transportatic</b>		<b>134,750</b>	<b>-</b>		<b>-</b>	<b>-</b>
<b>TRANSPORTATION FUND BAL. - CARRYOVER TO 2024</b>		<b>800</b>	<b>131,865</b>	<b>132,636</b>	<b>131,870</b>	<b>131,228</b>



## STORMWATER FUND

Stormwater Fund - Revenue		thru 10/31/22				
Acct #	Category	Stormwater Fund Budget 2023	Stormwater Fund Budget 2022	Actual 2022	Actual 2021	Actual 2020
120.11	Stormwater Management Account	72,500	71,740	71,746	71,720	71,317
342.110	Dividends	1,250	7	460	25	-
	<b>Total Revenue: Stormwater Fund</b>	<b>1,250</b>	<b>7</b>	<b>460</b>	<b>25</b>	<b>-</b>
Stormwater Fund Expenditures						
Acct #	Category	Stormwtr Fund Budget 2023	Stormwtr Fund Budget 2022	thru 10/31/22 Actual 2022	Actual 2021	Actual 2020
	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>73,750</b>	<b>71,747</b>	<b>72,206</b>	<b>71,745</b>	<b>71,317</b>

## RECREATIONAL FEE-IN-LIEU FUND

		Capital Reserve Fee-in-Lieu Fund Revenue		thru 10/31/22		
Acct #	Category	Capital Reserve Fee-in-Lieu Budget 2023	Capital Reserve Fee-in-Lieu Budget 2022	Actual 2022	Actual 2021	Actual 2020
120.102	Beginning Balance	24,500	24,326	24,327	-	
341.102	Dividends	500	2	141	4	
367.180	Fee-in-Lieu Contributions	-	-		24,325	
	<b>Total Revenue: Fee-in-Lieu Fund</b>	<b>500</b>	<b>2</b>	<b>141</b>	<b>24,329</b>	-
		<b>Fee-in-Lieu Fund Expenditures</b>		thru 10/31/22		
Acct #	Category	Capital Reserve Fee-in-Lieu Budget 2023	Capital Reserve Fee-in-Lieu Budget 2022	Actual 2022	Actual 2021	Actual 2020
454	Recreation Improvements - none	0	0			
	<b>Total: Recreation Improvements</b>	-	-	-	-	-
	<b>Total Expenditures: Fee-in-Lieu F</b>	-	-	-	-	-
	<b>FEE-IN-LIEU FUND BAL. - CARRYOVER TO 2024</b>	<b>\$ 25,000</b>	<b>\$ 24,328</b>	<b>\$ 24,468</b>	<b>\$ 24,329</b>	-