



CHARLESTOWN TOWNSHIP

Proposed Budget 2023

Draft last revised: 10/31/2022
 Adopted: 12/5/2022
 Revised: 5/1/2023

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: 736,787,614
 Beginning Assessment 2023: 736,787,614

Summary of Operating, Capital, and Special Revenue Funds

	BEGINNING BALANCE*	2023 RECEIPTS	2023 EXPENDITURES	FUND BALANCE CHANGE	ENDING BALANCE
<u>Operating</u>					
General Fund	\$ 883,800.00	\$ 1,916,461.00	\$ 2,682,855.00	\$ (766,394.00)	\$ 117,406.00
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
	\$ 1,635,300.00	\$ 2,115,404.00	\$ 3,082,855.00	\$ (967,451.00)	\$ 667,849.00
<u>Capital Funds</u>					
General Projects	\$ 133,207.00	\$ 1,002,500.00	\$ 535,250.00	\$ 2,500.00	\$ 600,457.00
Open Space Projects	\$ 13,310,875.00	\$ 5,120,000.00	\$ 8,210,758.00	\$ (3,090,758.00)	\$ 10,220,117.00
	\$ 13,444,082.00	\$ 6,122,500.00	\$ 8,746,008.00	\$ (3,088,258.00)	\$ 10,820,574.00
<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
	\$ 230,300.00	\$ 4,000.00	\$ 134,750.00	\$ (130,750.00)	\$ 99,550.00
Total All Funds	\$ 15,309,682.00	\$ 8,241,904.00	\$ 11,963,613.00	\$ (4,186,459.00)	\$ 11,587,973.00

* Projections

GENERAL FUND 01

Acct #	Category	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	28,300	17,000	16,946	20,010	50
120.101	Operating Fund	325,000	315,000	317,983	323,680	260,435
120.102	Operating Fund Reserve	530,000	475,000	472,831	172,789	906,355
	Beginning Balance	883,800	807,800	809,040	517,875	1,169,175
301	Real Property Taxes					
301.10	Real Estate Taxes - Current Year	540,000	520,000	530,460	516,923	497,357
301.20	Real Estate Taxes - Prior Years	10,000	25,000	8,780	24,333	24,375
	Total Real Property Taxes	550,000	545,000	539,240	541,256	521,732
310	Local Tax Enabling Act (Act 511) Taxes					
310.10	Real Estate Transfer Tax	400,000	525,000	715,313	1,015,024	519,294
310.21	Earned Income Tax	0	0		800,000	
310.51	Local Services Tax	115,000	110,000	121,896	111,214	117,756
	Local Tax Enabling Act (Act 511)	515,000	635,000	837,209	1,926,238	637,050
321	Business Licenses and Permits					
321.60	Contractors' Registration	5,000	5,000	4,800	5,925	4,950
321.61	Transient Retailers	200	300	55	675	
321.80	Cable Television Franchises	120,000	120,000	117,481	119,851	123,785
321.90	Underground Utility Lease	200	200	430	425	229
321.91	Sign Permits	50	50		100	50
	Total: Business Licenses & Permits	125,450	125,550	122,766	126,976	129,014
322	Non-Business Licenses and Permits					
322.20	Demolition Permits	1,000	1,000	992	2,524	10,000
322.50	Street Opening Permits	500	500	70	930	780
322.84	Grading (E & S) Permits	20,000	8,000	15,200	13,350	3,050

322.85	Haz Materials & Fire Alarm Registr.	1,000	750	1,100	855	500
Total: Non-Business Licenses & I		22,500	10,250	17,362	17,659	14,330
331 Fines						
331.10	Court - District Magistrate	1,000	1,000	3,612	1,738	1,110
Total: Fines & Forfeits		1,000	1,000	3,612	1,738	1,110
341 Interest Earnings						
341.10	Interest on Investments	30,000	100	16,653	133	7,099
Total: Interest on Investments		30,000	100	16,653	133	7,099
342 Rents and Royalties						
342.20	Rent - Brightside Farm	10,800	10,800	10,800	10,800	10,300
Total: Rents and Royalties		10,800	10,800	10,800	10,800	10,300
354 State Capital and Operating Grants						
354.03	PEMA/FEMA relief			16,560		
354.15	Act 101 Recycling Grant	5,000	5,000		5,819	-
Total: State Capital and Operatin		5,000	5,000	16,560	5,819	
355 State Shared Revenue and Entitlements						
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 Sta	-	-	-	4,797	4,924
355.99	Firefighters' Insurance Fund	70,000	55,000	68,785	54,964	61,410
Total: State Shared Revenue and		77,091	60,800	75,876	65,176	71,886
357 Local Govt Units Capital & Operating Grants						
357.15	County Hazardous Waste Grant	800	800	769	894	1,167
357.07	County Grants	-	-	3,842	-	15,436
Total: Local Govt Units Capital &		800	800	4,611	894	16,603

361	Charges for Services (Departmental Earnings)					
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	26	100	207
	Total: Charges for Services	3,520	3,600	3,626	7,400	3,010
362	Public Safety					
362.41-44	Building Permit Fees	375,000	315,000	393,173	343,604	384,743
362.45	Use & Occupancy Fees	7,000	5,000	8,500	9,050	10,459
362.46	State Permit Fees (L & I)	800	1,250	1,049	1,688	1,086
	Total: Public Safety	382,800	321,250	402,722	354,342	396,288
367	Culture - Recreation					
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
	Total: Culture - Recreation	6,500	6,500	7,040	7,300	2,225
380	Miscellaneous Revenues					
380.31	Subdivision & L.D. Escrows	80,000	100,000	103,129	139,892	61,848
380.32	Zoning Hearing Board Escrows	2,000	4,000	(243)	6,225	1,287
380.33	Conditional Use Applic. Escrows	4,000	2,000	4,000	2,385	302
	Total: Miscellaneous Revenues	86,000	106,000	106,886	148,502	63,437
383	Special Assessments & Contrib.	-	-	-		92,022
392.000	Transfer from Other Funds	-	-	311,598		-
	Transfer from Covid Fund	100,000				
	Total: Interfund Transfers	100,000	-	311,598		-
	TOTAL: GENERAL FUND REVENUE	1,916,461	1,831,650	2,476,561	3,214,233	1,966,106

GENERAL FUND 01

Acct #	General Fund Expenditures Category	General Fund Budget 2023	General Fund Budget 2022	Actual 2022	Actual 2021	Actual 2020
400-409	General Government					
400	Legislative Body					
400.01	Supervisors - Salary	2,600	2,600	2,600	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
	Total: Legislative Body	11,100	7,600	5,756	5,292	5,039
402	Financial Administration					
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	7,858	3,906	2,350
402.52	Bank fees	100	25	81	6	6
	Total: Financial Administration	17,800	15,025	17,534	12,634	11,130
404	Solicitor/Legal Services					
404.11	Township Solicitor	75,000	100,000	71,495	109,014	119,519
404.115	Codification Services	5,000	2,000	1,195	4,742	1,195
404.12	Zoning Hearing Board Solicitor	5,000	18,000	10,992	14,378	10,636
404.15	Court Reporter	1,500	1,200	1,626	1,395	757
	Total: Solicitor/Legal Fees	86,500	121,200	85,308	129,529	132,107
405	General Administration					
405.05	Employee Hiring/Human Resources	-	6,600	8,690	-	-
405.10	Administrative Salaries	215,000	175,000	203,329	123,623	128,320
405.30	Office Supplies	4,000	6,000	3,144	3,709	2,807
405.31	Advertising	8,000	10,000	4,734	8,861	11,237
405.32	Minor Equipment	10,000	7,500	8,170	5,120	4,234
405.33	Document Management Services	20,000	25,000	30,236	27,314	22,044
405.34	Postage	7,500	4,000	7,178	2,915	2,938
405.35	Printing	15,000	13,000	8,896	13,129	10,716
405.37	Telephone	5,000	5,000	2,976	2,532	2,462
405.40	Custodian & maintenance	7,500	6,000	1,262	1,196	1,216
405.50	Donations	106,500	6,171	6,501	6,171	6,171

Total: General Administration		398,500	264,271	285,116	194,570	192,145
407	IT - Networking Services - Data Processing					
407	IT - Networking Services -Website	35,000	35,000	40,296	26,727	22,945
Total: IT-Networking Services-Data Processing		35,000	35,000	40,296	26,727	22,945
408	Engineering Services					
408.10	Engineering	90,000	110,000	88,927	103,824	145,245
408.12	Sound Engineering	-	50,000	21,755	47,100	
408.36	Municipal Separate Storm Sewer System	25,000	15,000	19,178	19,913	20,589
408.37	MS4 Programs (Earth Day, Cleanup)	4,000	1,000	2,060	150	
Total: Engineering Services		119,000	176,000	131,920	170,987	165,834
409	General Government Buildings & Plant					
409.10	Township Office Rental	106,575	35,000	81,317	29,626	18,676
409.101	Township Office Electric	15,000	12,000	4,016		
409.11	Township Office Security Access System	5,000	2,500		1,614	497
409.12	Township Office Relocation	-	10,000		-	
Total: General Government Buildings & Plant		126,575	59,500	85,333	31,240	19,173
410-419	Public Safety (Protections to Persons and Property)					
411	Fire					
411.10	Fire Marshal - Salary	12,200	11,845	11,845	14,425	10,625
411.15	Fire Marshal - Expenses	1,000	1,500	936	764	1,037
411.31	Fire Hydrants	21,600	20,000	20,295	19,550	19,194
411.32	Fire Protection - contribution to EW	306,530	59,880	306,530	306,530	306,530
411.32	Fire Protection - Capital Contrib. EV	-	150,000	150,000	-	100,000
411.32	Fire Protection - contribution to Kim	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
Total: Fire		504,430	391,175	651,439	537,468	650,087

413 Building Code Enforcement & Zoning						
413.30	Zoning Officer	70,000	90,000	63,724	79,798	107,715
413.31	Building Permit Inspection & Review	90,000	100,000	98,913	195,639	170,560
413.32	L & I Fees	500	500	523	513	576
Total: Building Code Enforcement & Zoning		160,500	190,500	163,160	275,950	278,851
414 Planning						
414.10	Planning Consultant	30,000	30,000	13,595	36,725	41,073
414.100	Staff Planner	10,000	7,500	4,506	6,808	4,740
414.15	Plan. Comm./Alternate Solicitor	12,000	15,000	16,076	2,911	6,806
414.16	Plan. Comm - Regional Planning	2,500	6,000	2,368	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
Total: Planning		57,000	61,500	36,645	51,784	62,197
415 Emergency Management & Comm						
415.50	Emergency Services	1,800	1,000	-	860	1,182
Total: Emergency Management		1,800	1,000	-	860	1,182
419 Other Public Safety						
419.50	PA One Call	500	500	227	513	157
Total: Other Public Safety		500	500	227	513	157
420-425 Health & Human Services						
422	Animal Control	4,000	3,000	4,082	3,013	2,160
Total: Animal Control		4,000	3,000	4,082	3,013	2,160
426-429 Public Works - Sanitation						
427	Hazardous Waste Collection	2,500	1,700	2,027	2,349	1,105
Total: Public Works: Sanitation		2,500	1,700	2,027	2,349	1,105

430-439 Public Works - Highways, Roads and Streets						
430 General Services						
430.101	Roadmaster Salary incl. Project Mg	48,000	40,685	43,399	43,683	38,335
430.102	Roadmaster Expenses	7,000	4,500	5,578	3,768	4,889
430.20	Road Maintenance: Contracted Lab	225,000	75,000	127,945	71,427	74,796
430.21	Road Maintenance: Materials	35,000	25,000	30,592	9,555	16,285
430.22	Road Maintenance: Tree Maintenan	100,000	60,000	75,331	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	125,000	85,000	51,760	12,800	56,696
Total: General Services		547,000	297,185	334,605	178,212	279,420
431 Cleaning of Streets and Gutters						
431	Road Maintenance:Leaf, Sweeping,	5,000	10,000			15,000
Total: Cleaning of Streets and Gu		5,000	10,000	-	-	15,000
432 Winter Maintenance - Snow Removal						
432	Snow Removal	1,000	3,000	104	275	-
Total: Winter Maintenance - Snow		1,000	3,000	104	275	-
433 Traffic Control Devices						
433.01	Traffic Lights Maint & Repair	15,000	10,000	10,277	5,330	17,313
433.02	Traffic Lights Electricity	1,600	1,600	1,624	1,436	1,498
433.03	Road Signs	3,500	3,000	2,425	4,317	1,441
Total: Traffic Control Devices		20,100	14,600	14,326	11,083	20,252
435 Traffic Consultant and Studies						
435	Traffic Consultant & Studies	15,000	20,000	2,539	18,566	25,268
Total: Traffic Consultant & Studie		15,000	20,000	2,539	18,566	25,268
436-437 Machinery & Equipment						
436	Purchase of Machinery & Equipment	1,000	1,000			-
Total: Machinery & Equipment		1,000	1,000	-	-	-

450-459	Culture-Recreation					
454	Parks					
454	Parks & Recreation Board	100	100	20	20	296
454.01/2	Parks Assistant Labor & Expenses	25,000	25,000	21,024	24,535	18,392
454.03/4	Property Mgmt Salary & Expenses	50,000	45,000	55,954	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	91,762	48,481	73,405
454.20	Brightside Farm Maintenance	30,000	20,000	14,451	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	45,000	20,000	12,284	14,664	1,390
454.43	PennDOT Basin Maintenance	7,500	32,000	3,698	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			
	Total: Parks	285,100	278,100	215,375	178,867	181,211
459	Historical Commission					
459.10	Historical Comm - Operations	250	250	1,581	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	32,016	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	16,753	10,486	11,006
	Total: Historical Commission	34,950	33,950	51,788	16,079	27,024
461	Environmental Advisory Committee					
461.10	EAC Operations	2,500	4,000	709	250	203
	Total: EAC Expenses	2,500	4,000	709	250	203
462	Open Space Consulting					
461.40	Easement Monitoring	20,000	20,000	16,226	17,588	15,529
462.50	Open Space Consultants - Project S	5,000	5,000	1,700		12,264
	Total: EAC Open Space Consulti	25,000	25,000	17,926	17,588	27,793
480	Miscellaneous Expenses					

480.31	SLDO & DRC Review Expenses	80,000	100,000	121,368	118,696	117,456
480.32	Hearing Expenses	6,000	6,000	1,953	1,922	230
Total: Miscellaneous Expenses		86,000	106,000	123,321	120,618	117,686
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481-484	Employer Paid Benefits and Withholding Items					
481	Payroll Taxes	30,000	25,000	27,261	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	44,304	13,152	12,964
Total: Employer Paid Benefits and Withholding Items		64,000	65,000	73,520	38,283	47,285
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486-488	Insurance, Casualty and Surety					
486	Insurance	70,000	75,000	58,527	64,434	67,262
486.75	Insurance Appraisals	1,000	1,000	-	-	-
Total: Insurance, Casualty and Surety		71,000	76,000	58,527	64,434	67,262
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492	Transfer to Other Funds					
492.101	Transfer to General Fund Capital Reserve	-	-	-	-	250,000
492.106	Transfer to Open Space Capital Reserve	-	-	-	836,685	-
Total: Transfer to Other Funds		-	-	-	836,685	250,000
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TOTAL: GENERAL FUND EXPENSES		2,682,855	2,261,806	2,401,583	2,923,856	2,602,516
GENERAL FUND BALANCE - CARRYOVER TO		\$ 117,406	\$ 377,644	\$ 884,018	\$ 808,252	\$ 532,765
Carryover Percentage (goal is 15%)		4%	17%	37%	28%	20%
<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	Actual 2022	Actual 2021	Actual 2020
120.35	Beginning Balance	402,000	367,000	367,368	418,969	238,885
341.35	Dividends	5,000	20	5,965	51	1,592
355.02	Liquid Fuel Tax	189,693	180,364	187,787	182,492	197,249
Total Revenue		194,693	180,384	193,752	182,543	198,841

State Fund Expenditures

Acct #	Category	State Fund Budget 2023	State Fund Budget 2022	Actual 2022	Actual 2021	Actual 2020
432	Snow Removal	300,000	300,000	157,919	234,144	18,758
Total Expenditures: State Fund		300,000	300,000	157,919	234,144	18,758
STATE FUND BALANCE - CARRYOVER TO 2023		\$ 296,693	\$ 247,384	\$ 403,201	\$ 367,368	\$ 418,968
Carryover Percentage (goal is 15%)		99%	82%	255%	157%	2234%
<i>There is no cap on carryover for this fund.</i>						

ARPA (FEDERAL COVID RELIEF) FUND

Covid Relief Funds - Revenue						
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	3,995	19	
	Total Revenue: Covid Fund	4,250	330,426	334,418	328,366	-
Covid Fund Expenditures						
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		
	Total Transfers:	100,000	311,598	311,598	-	-
	Total Expenditures: Covid Fund	100,000	311,598	311,598	-	-
	COVID FUND BAL. - CARRYOVER	253,750	347,194	351,186	328,366	

CAPITAL RESERVE FUND - GENERAL

Capital Reserve Fund Revenue						
Acct #	Category	Capital Reserve General Fund Budget 2023	Capital Reserve General Fund Budget 2022	Actual 2022	Actual 2021	Actual 2020
120.102	Beginning Balance	133,207	240,000	240,244	193,661	188,766
Capital Reserve Fund Revenue						
341.102	Dividends	2,500	40	7,937	68	993
392.10	Transfer from Open Space Fund	1,000,000	700,000	1,550,000	500,000	250,000
Total Revenue: Cap Reserve Fund		1,002,500	700,040	1,557,937	500,068	250,993
Capital Reserve Fund Expenditures						
Acct #	Category	Capital Reserve General Fund Budget 2023	Capital Reserve General Fund Budget 2022	Actual 2022	Actual 2021	Actual 2020
409 Facilities						
409.12	New Township Office	180,000	500,000	775,873	5,400	
Total: Facilities		180,000	500,000	775,873	5,400	-
433 Traffic Control Devices						
433.03	Upgraded Intersections	15,250		21,255	5,806	
Total: Traffic Control Devices		15,250	-	21,255	5,806	-
439 Road Construction, Paving & Resurfacing						
439.01	Road Construction, Paving & Resurfacing	325,000	300,000	136,486	442,278	246,098
439.03	Sidewalk Improvements	15,000		8,800		
Total: Road Construction		340,000	300,000	145,286	442,278	246,098
Total Expenditures: Capital Reserve Fund		535,250	800,000	942,414	453,484	246,098
CAPITAL RESERVE FUND BAL. - CARRYOVER		\$ 600,457	\$ 140,040	\$ 855,767	\$ 240,245	\$ 193,661
<i>(No cap to carryover percentage for CAP Reserve Fund)</i>						

CAPITAL RESERVE FUND - OPEN SPACE

Capital Reserve Fund Revenue						
Acct #	Category	Capital Reserve - Open Space Budget 2023	Capital Reserve - Open Space Budget 2022	Actual 2022	Actual 2021	Actual 2020
120.11	Beginning Balance	13,310,875	12,040,000	12,039,847	12,136,420	9,319,472
310.21	Earned Income Taxes	2,600,000	2,400,000	2,760,842	1,903,356	2,233,790
310.21	Earned Income Tax - Open Space F	2,300,000	2,200,000	2,527,586	2,489,912	2,034,873
310.22	Earned Income - Prior Year	20,000	20,000	15,200	22,100	
341.20	Dividends Earned	200,000	20,000	164,745	43,556	89,413
357.410	DCNR Grant - Devault Trail			34,602	28,721	
391.10	Sale of General Fixed Assets	-	-	-		-
	Net Transfers				836,685	
	Total Revenue: Cap Reserve Fund	5,120,000	4,640,000	5,502,975	5,324,330	4,358,076
Capital Reserve Fund - Open Space - Expenditures						
Acct #	Category	Capital Reserve - Open Space Budget 2023	Capital Reserve - Open Space Budget 2022	Actual 2022	Actual 2021	Actual 2020
454	Parks & Recreation					
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	64,020	32,014	18,470
454.75	Jenkins Park Improvements	50,000	50,000	81,009	3,472	
454.90	Nature Center Acquisition	425,000	250,000	769	512	
454.93	Swiss Pines	5,000	5,000	2,929		
	Total: Parks	736,000	420,000	151,300	310,320	217,795

459	Historical						
459.35	Cemetery Improvements (Wall)	200,000	200,000	-	-	855	
459.65	Mill Improvements	5,000	5,000	-	-	948	
	Total: Historical	205,000	205,000	-	-	1,803	
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	Conservation of Natural						
461	Resources						
461.40	Easement Prep Fees	30,000	20,000	23,860		35,000	
	Consultants - Specific to						
461.50	Acquisition	12,000	12,000	15,673	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	19,318	8,600	3,000	
461.73	Settlement Charges	10,000	15,000	1,481	6,206	3,108	
	Total: Conservation of Natural Resources	5,082,000	5,081,000	1,522,045	3,600,650	466,108	
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470	Bonds & Notes						
472.101	General Oblig. Note 2020 - Principal	1,005,450	35,000	35,000	35,000	710,000	
472.102	General Oblig. Note 2020 - Interest	181,500	181,500	197,000	182,550	143,614	
472.101	Bond Series 2015 Principal	-	-	775,000	760,000		
472.102	Bond Series 2015 Interest	-	-	-	30,700		
475.102	General Obligation Notes - Agent's	808	808	1,601	1,616	1,808	
	Total: Bonds & Notes	1,187,758	217,308	1,008,601	1,009,866	855,422	
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492.10	Transfer to General Capital Improvements	1,000,000	700,000	1,550,000	500,000	-	
	Total Expenditures: Open Space Capital Reserve	8,210,758	6,623,308	4,231,946	5,420,836	1,541,128	
OPEN SPACE CAPITAL RESERVE FUND BAL.	\$	10,220,117	\$	10,056,692	\$	13,310,876	\$
						12,039,914	\$
							12,136,420

TRANSPORTATION FUND (ACT 209)

Transportation Fund - Revenue		Act 209 Fund	Act 209 Fund	Actual	Actual	Actual
Acct #	Category	Budget 2023	Budget 2022	2022	2021	2020
120.102	Beginning Balance	133,300	131,860	131,870	131,854	131,228
Transportation Fund Revenue						
383.10	Act 209 Traffic Impact Fees	-	-		-	
342.102	Dividends	2,250	5	1,902	16	
Total Revenue: Act 209 Fund		2,250	5	1,902	16	-
Transportation Fund Expenditures						
Acct #	Category	Transportation Fund	Transportation Fund	Actual	Actual	Actual
		Budget 2023	Budget 2022	2022	2021	2020
439	Road Improvements	134,750				
Total: Road Improvements		134,750	-		-	-
Total Expenditures: Transportation Fund		134,750	-		-	-
TRANSPORTATION FUND BAL. - CARRYOVER TO 2024		800	131,865	133,772	131,870	131,228

STORMWATER FUND

Stormwater Fund - Revenue		Stormwater Fund	Stormwater Fund	Actual	Actual	Actual
Acct #	Category	Budget 2023	Budget 2022	2022	2021	2020
120.11	Stormwater Management Account	72,500	71,740	71,746	71,720	71,317
342.110	Dividends	1,250	7	1,099	25	-
	Total Revenue: Stormwater Fund	1,250	7	1,099	25	-
Stormwater Fund Expenditures		Stormwtr Fund	Stormwtr Fund	Actual	Actual	Actual
Acct #	Category	Budget 2023	Budget 2022	2022	2021	2020
	Stormwater Improvements					
	Total: Road Improvements	-	-	-	-	-
	Total Expenditures: Stormwater F	-	-	-	-	-
	STORMWATER FUND BAL. - CAR	73,750	71,747	72,845	71,745	71,317

RECREATIONAL FEE-IN-LIEU FUND

Capital Reserve Fee-in-Lieu Fund Revenue		Capital Reserve Fee-in-Lieu		Actual	Actual	Actual
Acct #	Category	Budget 2023	Budget 2022	2022	2021	2020
120.102	Beginning Balance	24,500	24,326	24,327	-	
341.102	Dividends	500	2	351	4	
367.180	Fee-in-Lieu Contributions	-	-		24,325	
Total Revenue: Fee-in-Lieu Fund		500	2	351	24,329	-
Fee-in-Lieu Fund Expenditures						
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			
Total: Recreation Improvements		-	-	-	-	-
Total Expenditures: Fee-in-Lieu F		-	-	-	-	-
FEE-IN-LIEU FUND BAL. - CARRYOVER TO 2024		\$ 25,000	\$ 24,328	\$ 24,678	\$ 24,329	\$ -