


RESOLUTION NO. 2023-05

This Resolution is made on the 13th day of December 2023, by the Board of Supervisors of Freedom Township in a regular meeting of said Board of Supervisors, the said Resolution stating as follows:


The Board of Supervisors hereby adopts the 2024 budget for Freedom Township, said budget attached hereto, and further adopts the tax millage rates as set forth in said budget.

ATTEST:

BOARD OF SUPERVISORS OF
FREEDOM TOWNSHIP


Zach Gulden, Secretary


Matt Young, Chairman


Paul Kellett, Vice-Chairman


Brett Johnston, Supervisor

**Freedom Township,
Adams County,
Commonwealth of Pennsylvania**

2024 FINAL BUDGET

- 01. General Fund
- 18. Park & Recreation Fund
- 30. Capital Reserve Fund
- 35. Highway Aid Fund

2024 FUNDING SOURCES

- 0.6058 Mill Real-Estate Tax
- 5% Amusement Tax
- 0.5% Earned Income Tax
- 0.5% Real Estate Transfer Tax
- \$5.00 Per Capita Tax

General Fund (01)

Account # Description		2021			2022			2023			2024
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 11/30	Difference	Budget
Revenues											
Real Property Taxes											
01-301-100	Real Estate Taxes - Current Year	61,000.00	64,088.44	3,088.44	62,000.00	64,450.42	2,450.42	63,000.00	65,103.28	2,103.28	65,000.00
01-301-200	Real Estate Taxes - Prior Year	750.00	1,144.27	394.27	800.00	352.45	(447.55)	500.00	1,536.55	1,036.55	1,000.00
01-301-400	Real Estate Taxes - Delinquent	800.00	1,774.52	974.52	1,000.00	1,100.15	100.15	1,000.00	1,412.51	412.51	1,200.00
Subtotal		62,550.00	67,007.23	4,457.23	63,800.00	65,903.02	2,103.02	64,500.00	68,052.34	3,552.34	67,200.00
Local Tax Enabling Act											
01-310-010	Per Capita Taxes - Current Year	2,800.00	3,001.30	201.30	2,850.00	2,893.30	43.30	2,900.00	2,950.20	50.20	2,900.00
01-310-020	Per Capita Taxes - Prior Year	100.00	16.50	(83.50)	50.00	71.50	21.50	50.00	247.50	197.50	100.00
01-310-030	Per Capita Taxes - Delinquent	150.00	407.00	257.00	200.00	126.50	(73.50)	200.00	176.00	(24.00)	150.00
01-310-100	Real Estate Transfer Taxes	20,000.00	34,197.76	14,197.76	15,000.00	53,674.50	38,674.50	25,000.00	24,512.97	(487.03)	25,000.00
01-310-200	Earned Income Tax	45,000.00	66,679.86	21,679.86	45,000.00	73,998.22	28,998.22	65,000.00	72,563.90	7,563.90	68,000.00
01-310-220	Earned Income Tax Prior Years	70,000.00	57,004.64	(12,995.36)	70,000.00	57,201.06	(12,798.94)	60,000.00	58,035.67	(1,964.33)	57,000.00
01-310-600	Amusement Taxes	-	20.00	20.00	-	633.50	633.50	150.00	268.97	118.97	250.00
Subtotal		138,050.00	161,327.06	23,277.06	133,100.00	188,598.58	55,498.58	153,300.00	158,755.21	5,455.21	153,400.00
Business License & Permits											
01-321-800	Cable Television Franchise	6,100.00	15,810.94	9,710.94	12,000.00	12,535.79	535.79	13,000.00	11,830.01	(1,169.99)	12,000.00
Subtotal		6,100.00	15,810.94	9,710.94	12,000.00	12,535.79	535.79	13,000.00	11,830.01	(1,169.99)	12,000.00
Fines											
01-331-110	State & County Collections	500.00	1,037.25	537.25	600.00	1,474.94	874.94	1,000.00	1,265.63	265.63	1,000.00
01-331-120	District Magistrate Collections	500.00	7,246.72	6,746.72	5,000.00	7,517.79	2,517.79	7,500.00	7,001.41	(498.59)	7,500.00
Subtotal		1,000.00	8,283.97	7,283.97	5,600.00	8,992.73	3,392.73	8,500.00	8,267.04	(232.96)	8,500.00
Interest Earnings											
01-341-010	Interest on Checking	175.00	424.43	249.43	350.00	417.47	67.47	350.00	360.39	10.39	350.00
01-341-030	Interest on Certificate of Deposit	1,180.00	574.41	(605.59)	-	-	-	-	2,644.11	2,644.11	12,500.00
Subtotal		1,355.00	998.84	(356.16)	350.00	417.47	67.47	350.00	3,004.50	2,654.50	12,850.00
Intergovernmental Revenues											
01-350-000	Intergovernmental Revenues	-	44,170.41	44,170.41	100,170.41	51,310.07	(48,860.34)	-	63,765.65	63,765.65	-
Subtotal		-	44,170.41	44,170.41	100,170.41	51,310.07	(48,860.34)	-	63,765.65	63,765.65	-
State Shared Revenues											
01-355-010	Public Utility Realty Tax (PURTA)	225.00	244.63	19.63	250.00	221.68	(28.32)	250.00	227.66	(22.34)	225.00
01-355-040	Alcoholic Beverages Licenses	300.00	-	(300.00)	300.00	150.00	(150.00)	300.00	150.00	(150.00)	150.00

General Fund (01)

Account # Description		2021			2022			2023			2024
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 11/30	Difference	Budget
01-355-070	Foreign Fire Insurance Premium Tax	7,400.00	6,495.47	(904.53)	6,500.00	8,031.80	1,531.80	8,000.00	7,924.86	(75.14)	8,000.00
Subtotal		7,925.00	6,740.10	(1,184.90)	7,050.00	8,403.48	1,353.48	8,550.00	8,302.52	(247.48)	8,375.00
General Government											
01-361-000	General Services	3,500.00	1,988.46	(1,511.54)	1,500.00	1,700.00	200.00	2,000.00	900.00	(1,100.00)	1,750.00
01-361-310	Subdivision & Land Development Fees	5,000.00	4,307.35	(692.65)	2,500.00	3,050.00	550.00	2,000.00	900.00	(1,100.00)	2,000.00
01-361-330	Zoning Permits	735.00	770.00	35.00	700.00	1,055.00	355.00	700.00	1,250.00	550.00	1,100.00
01-361-340	Hearing Fees	400.00	-	(400.00)	-	750.00	750.00	-	-	-	-
01-361-400	Reimbursement for Engineer Plan Review	-	-	-	-	2,625.00	2,625.00	2,000.00	4,709.10	2,709.10	5,000.00
01-361-530	Sale of Solar Renewable Energy Certificates	-	-	-	-	205.00	205.00	500.00	585.46	85.46	500.00
Subtotal		9,635.00	7,065.81	(2,569.19)	4,700.00	9,385.00	4,685.00	7,200.00	8,344.56	1,144.56	10,350.00
Public Safety											
01-362-410	Driveway Permits	-	50.00	50.00	-	150.00	150.00	50.00	50.00	-	55.00
01-362-420	Well Permits	-	35.00	-	-	300.00	300.00	50.00	50.00	-	55.00
01-362-430	Special Event Permits	-	-	-	300.00	600.00	300.00	300.00	350.00	50.00	385.00
01-362-440	Sewage Permits (SEO Fees)	3,500.00	3,950.00	450.00	2,500.00	6,350.00	3,850.00	3,500.00	982.10	(2,517.90)	3,500.00
Subtotal		3,500.00	4,035.00	500.00	2,800.00	7,400.00	4,600.00	3,900.00	1,432.10	(2,467.90)	3,995.00
Miscellaneous Revenue											
01-380-000	Miscellaneous Revenue	500.00	738.38	238.38	700.00	393.60	(306.40)	500.00	152.68	(347.32)	500.00
Subtotal		500.00	738.38	238.38	700.00	393.60	(306.40)	500.00	152.68	(347.32)	500.00
Contributions & Donations from Private Sources											
01-387-000	Contributions & Donations from Private Sources	-	-	-	-	-	-	-	-	-	-
Subtotal		-	-	-	-	-	-	-	-	-	-
Interfund Operating Transfers											
01-392-010	Transfer from General Fund Unallocated Monies	-	-	-	-	-	-	54,259.00	-	(54,259.00)	2,353.00
01-392-400	Transfer from Certificate of Deposit	-	50,574.41	50,574.41	-	-	-	-	-	-	-
Subtotal		-	121,936.90	50,574.41	-	-	-	54,259.00	-	(54,259.00)	2,353.00
Refunds of Prior Year Expenditures											
01-395-000	Refunds of Prior Year	500.00	1,427.45	927.45	500.00	618.14	118.14	500.00	1,531.30	1,031.30	1,000.00
Subtotal		500.00	1,427.45	927.45	500.00	618.14	118.14	500.00	1,531.30	1,031.30	1,000.00
Total Revenue		231,115.00	439,542.09	137,029.60	331,270.41	354,576.02	23,305.61	315,059.00	334,969.21	19,910.21	281,523.00

General Fund (01)

Account # Description		2021			2022			2023			2024
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 11/30	Difference	Budget
Expenditures											
Governing Body											
01-400-105	Legislative Body - Board of Supervisors	3,750.00	3,750.00	-	3,750.00	5,761.83	3,750.00	5,625.00	5,468.75	156.25	5,625.00
01-400-420	Dues/Subscriptions/Memberships	600.00	515.76	84.24	600.00	585.76	14.24	600.00	585.76	14.24	600.00
01-400-460	Continuing Education/Conferences	100.00	-	100.00	100.00	20.00	80.00	100.00	100.00	-	100.00
Subtotal		4,450.00	4,265.76	184.24	4,450.00	6,367.59	3,844.24	6,325.00	6,154.51	170.49	6,325.00
Executive											
01-401-110	Manager, RTK Officer, Secretary, Treasurer, & Zoning Officer Salary	21,200.00	21,200.00	-	23,100.00	23,100.00	-	25,100.00	25,100.00	-	27,500.00
01-401-150	Employee Appreciation	-	200.00	-	200.00	250.00	-	200.00	-	-	300.00
01-401-210	Office Supplies	1,500.00	831.91	668.09	1,500.00	2,140.70	(640.70)	1,500.00	292.57	1,207.43	1,500.00
01-401-341	Advertising - General	1,000.00	416.04	583.96	1,000.00	2,111.67	(1,111.67)	1,000.00	815.49	184.51	1,000.00
01-401-350	Manager & Treasurer Bond	556.00	734.00	(178.00)	734.00	734.00	-	734.00	734.00	-	750.00
01-401-460	Continuing Education/Conferences	-	77.50	(77.50)	100.00	514.20	(414.20)	100.00	-	100.00	100.00
Subtotal		24,256.00	23,459.45	996.55	26,634.00	28,850.57	(2,166.57)	28,634.00	26,942.06	1,491.94	31,150.00
Financial Administration											
01-402-311	Accounting & Auditing Services	1,100.00	1,100.00	-	1,500.00	1,120.00	380.00	1,500.00	30.00	1,470.00	1,500.00
Subtotal		1,100.00	1,100.00	-	1,500.00	1,120.00	380.00	1,500.00	30.00	1,470.00	1,500.00
Tax Collection											
01-403-116	Tax Collector Commission @ 5%	3,230.00	3,379.59	(149.59)	3,285.00	3,388.39	(103.39)	3,323.00	3,490.44	(167.44)	3,450.00
01-403-117	Volunteer EMS / Fire Real Estate Tax Credit	-	-	-	-	-	-	-	-	-	2,500.00
01-403-118	Volunteer EMS / Fire Earned Income Tax Credit	-	-	-	-	-	-	-	-	-	2,500.00
01-403-210	Supplies	500.00	357.83	142.17	800.00	536.17	263.83	500.00	651.08	(151.08)	750.00
01-403-750	Real Estate Delinquent Tax Commission @ 5%	50.00	88.78	-	50.00	54.98	-	50.00	70.64	(20.64)	60.00
01-403-760	Real Estate Transfer Tax Commission @ 2%	400.00	683.96	-	300.00	1,073.49	-	500.00	490.26	9.74	500.00
01-403-770	YATB Earned Income Tax Commission @ 1.85%	2,129.00	2,288.17	(159.17)	2,128.00	2,427.17	(299.17)	2,313.00	2,402.09	(89.09)	2,313.00
Subtotal		6,309.00	6,798.33	(166.59)	6,563.00	7,480.20	(138.73)	6,686.00	7,104.51	(418.51)	12,073.00
Law											
01-404-317	Solicitor Fees	8,000.00	7,113.90	886.10	8,000.00	9,677.02	(1,677.02)	9,000.00	7,746.50	1,253.50	10,000.00
Subtotal		8,000.00	7,113.90	886.10	8,000.00	9,677.02	(1,677.02)	9,000.00	7,746.50	1,253.50	10,000.00
IT/Networking											
01-407-310	Professional Services	2,000.00	2,563.41	(563.41)	5,000.00	3,903.63	1,096.37	3,000.00	1,961.20	1,038.80	3,000.00
Subtotal		2,000.00	2,563.41	(563.41)	5,000.00	3,903.63	1,096.37	3,000.00	1,961.20	1,038.80	3,000.00

General Fund (01)

Account # Description		2021			2022			2023			2024
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 11/30	Difference	Budget
General Government Building											
01-409-260	Maintenance Services - Minor Equipment	500.00	13.55	486.45	500.00	123.70	376.30	500.00	-	500.00	500.00
01-409-300	Maintenance Services - Equipment	2,000.00	-	2,000.00	1,000.00	2,003.25	(1,003.25)	1,000.00	111.63	888.37	1,000.00
01-409-310	Cleaning Services	1,000.00	650.00	350.00	720.00	720.00	-	720.00	660.00	60.00	800.00
01-409-318	Other Services	500.00	80.00	420.00	500.00	-	500.00	500.00	713.25	(213.25)	1,500.00
01-409-360	Utilities	3,000.00	3,198.71	(198.71)	2,000.00	3,043.78	(1,043.78)	3,000.00	2,260.20	739.80	3,000.00
01-409-373	Building Repair & Maintenance	5,000.00	4,185.84	814.16	7,500.00	10,201.75	(2,701.75)	2,500.00	2,313.10	186.90	5,000.00
01-409-380	Garage Addition Project	-	-	-	-	-	-	104,520.00	72,575.46	31,944.54	-
Subtotal		12,000.00	8,128.10	3,871.90	12,220.00	16,092.48	(3,872.48)	112,740.00	78,633.64	34,106.36	11,800.00
Police											
01-410-114	Police Protection	16,500.00	17,000.00	(500.00)	18,000.00	18,000.00	-	18,900.00	19,215.00	(315.00)	28,000.00
Subtotal		-	17,000.00	(500.00)	18,000.00	18,000.00	-	18,900.00	19,215.00	(315.00)	28,000.00
Fire											
01-411-000	Foreign Fire Insurance Premium	7,400.00	6,495.47	904.53	6,500.00	8,031.80	(1,531.80)	8,000.00	7,924.86	75.14	8,000.00
01-411-540	Greenmount Fire Department Donation	22,650.00	19,148.60	3,501.40	19,875.00	18,300.00	1,575.00	20,000.00	18,663.26	1,336.74	50,000.00
Subtotal		30,050.00	25,644.07	4,405.93	26,375.00	26,331.80	43.20	28,000.00	26,588.12	1,411.88	58,000.00
Planning and Zoning											
01-414-110	Planning Commission Salaries	500.00	250.00	250.00	500.00	735.00	(235.00)	500.00	140.00	360.00	500.00
01-414-200	Planning & Zoning Supplies	500.00	-	500.00	500.00	70.00	430.00	500.00	-	500.00	500.00
01-414-310	Sewage Enforcement Services	2,500.00	5,183.70	(2,683.70)	2,500.00	6,186.43	(3,686.43)	3,500.00	334.98	3,165.02	5,000.00
01-414-313	Engineering Services	10,000.00	2,516.42	7,483.58	5,000.00	4,628.00	372.00	5,000.00	22,623.40	(17,623.40)	10,000.00
01-414-314	Zoning Hearing Board Legal Services	-	-	-	-	-	-	-	-	-	-
01-414-317	Code Revision / Codification Services	8,500.00	8,094.20	405.80	500.00	-	500.00	500.00	1,728.00	(1,228.00)	1,500.00
01-414-318	Planning & Zoning Misc.	1,500.00	100.00	1,400.00	500.00	185.00	315.00	500.00	175.00	325.00	500.00
01-414-341	Advertising Planning Commission / ZHB	750.00	-	750.00	500.00	1,243.35	(743.35)	750.00	264.17	485.83	500.00
Subtotal		24,250.00	16,144.32	8,105.68	10,000.00	13,047.78	(3,047.78)	11,250.00	25,265.55	(14,015.55)	18,500.00
Emergency Management											
01-415-120	Emergency Management Salary	-	-	-	-	-	-	500.00	75.00	425.00	500.00
01-415-242	Emergency Management Supplies/Misc.	100.00	-	100.00	100.00	-	100.00	500.00	205.99	294.01	500.00
Subtotal		100.00	-	100.00	100.00	-	100.00	1,000.00	280.99	719.01	1,000.00
Highway General											
01-430-115	Wages	40,000.00	47,158.33	(7,158.33)	43,000.00	41,537.50	1,462.50	45,000.00	34,778.50	10,221.50	46,000.00
01-430-200	Liberty Township Contracted Road Services	-	-	-	-	-	-	-	-	-	2,500.00
01-430-260	Small Tools & Equipment	1,500.00	4,474.83	(2,974.83)	2,500.00	788.92	1,711.08	2,500.00	1,129.27	1,370.73	2,500.00

General Fund (01)

		2021			2022			2023			2024
Account #	Description	Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 11/30	Difference	Budget
01-430-317	Fuel & Misc. Expenses	2,000.00	3,579.45	(1,579.45)	3,000.00	5,341.60	(2,341.60)	5,000.00	3,496.90	1,503.10	5,000.00
01-430-331	Travel Reimbursement	50.00	74.48	(24.48)	100.00	18.75	81.25	100.00	43.23	56.77	100.00
Subtotal		43,550.00	55,287.09	(11,737.09)	48,600.00	47,686.77	913.23	52,600.00	39,447.90	13,152.10	56,100.00
Snow and Ice Removal											
01-432-245	Anti-Skid & Other Materials	5,500.00	5,988.68	(488.68)	5,000.00	2,539.06	2,460.94	5,000.00	5,542.40	(542.40)	5,000.00
Subtotal		5,500.00	5,988.68	(488.68)	5,000.00	2,539.06	2,460.94	5,000.00	5,542.40	(542.40)	5,000.00
Street Signs											
01-433-245	Signs & Materials	500.00	128.85	371.15	500.00	1,095.29	(595.29)	1,000.00	761.95	238.05	1,000.00
Subtotal		500.00	128.85	371.15	500.00	1,095.29	(595.29)	1,000.00	761.95	238.05	1,000.00
Repair of Tools and Machinery											
01-437-451	Repair of Tools & Machinery	5,000.00	3,373.61	1,626.39	5,000.00	1,756.77	3,243.23	3,500.00	2,267.07	1,232.93	5,000.00
Subtotal		5,000.00	3,373.61	1,626.39	5,000.00	1,756.77	3,243.23	3,500.00	2,267.07	1,232.93	5,000.00
Bridge & Highway Construction											
01-439-370	Bridge & Highway Construction	-	-	-	-	-	-	-	2,297.85	(2,297.85)	5,000.00
Subtotal		-	-	-	-	-	-	-	2,297.85	(2,297.85)	5,000.00
Culture / Recreation Contributions											
01-451-539	Adams County Historical Society (new building donation)	-	-	-	1,000.00	1,000.00	-	-	-	-	-
01-451-540	Adams County SPCA	250.00	250.00	-	250.00	250.00	-	250.00	250.00	-	250.00
01-451-541	Adams County Office for Aging	250.00	250.00	-	250.00	250.00	-	250.00	250.00	-	250.00
01-451-542	Community Media of South Central PA	1,000.00	1,000.00	-	250.00	250.00	-	250.00	250.00	-	250.00
01-451-543	Gettysburg Area Recreation Authority	250.00	250.00	-	-	-	-	-	-	-	-
01-451-544	Rabbit Transit	250.00	250.00	-	250.00	250.00	-	250.00	250.00	-	250.00
01-451-545	Land Conservancy of Adams County	-	-	-	-	-	-	-	-	-	250.00
Subtotal		2,000.00	2,000.00	-	2,000.00	2,000.00	-	1,000.00	1,000.00	-	1,250.00
Employer Paid Benefits and Withholding Items											
01-481-192	FICA & Medicare @ 7.65%	5,025.00	6,268.05	(1,243.05)	5,635.00	5,525.68	109.32	6,124.00	5,148.98	975.02	6,325.00
01-481-194	Unemployment Compensation	1,500.00	992.77	507.23	800.00	772.03	27.97	800.00	182.02	617.98	500.00
Subtotal		6,525.00	7,260.82	(735.82)	6,435.00	6,297.71	137.29	6,924.00	5,331.00	1,593.00	6,825.00
Insurance											
01-486-195	Worker's Compensation	10,750.00	10,928.00	(178.00)	11,000.00	9,561.00	1,439.00	10,000.00	11,055.00	(1,055.00)	11,500.00
01-486-351	Property Insurance / Liability	6,575.00	6,604.00	(29.00)	6,600.00	7,689.00	(1,089.00)	8,000.00	8,277.00	(277.00)	8,500.00
Subtotal		17,325.00	17,532.00	(207.00)	17,600.00	17,250.00	350.00	18,000.00	19,332.00	(1,332.00)	20,000.00

General Fund (01)

Account # Description		2021			2022			2023			2024
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 11/30	Difference	Budget
Refund of Prior Year Revenue											
01-491-000	Refund of Prior Year Revenue	-	-	-	-	-	-	-	3,876.28	(3,876.28)	-
Subtotal		-	-	-	-	-	-	-	3,876.28	(3,876.28)	-
Interfund Operating Transfer											
01-492-010	Transfer CD to General Fund Unallocated Monies	-	50,574.41	(50,574.41)	-	-	-	-	-	-	-
01-492-030	Transfer to Capital Reserve Fund	22,200.00	23,000.00	(800.00)	50,623.00	21,000.00	29,623.00	-	56,000.00	(56,000.00)	-
01-492-040	Transfer to COVID-19 Relief Fund	-	44,170.41	(44,170.41)	44,170.41	44,310.07	(139.66)	-	-	-	-
01-492-096	Transfer to Park and Recreation Fund	-	32,500.00	(32,500.00)	32,500.00	52,000.00	(19,500.00)	-	25.00	(25.00)	-
Subtotal		22,200.00	150,244.82	(128,044.82)	127,293.41	117,310.07	9,983.34	-	56,025.00	(56,025.00)	-
Total Expenditures		215,115.00	354,033.21	(121,895.47)	331,270.41	326,806.74	11,053.97	315,059.00	335,803.53	(20,944.53)	281,523.00
Total Revenues		231,115.00	439,542.09	137,029.60	331,270.41	354,576.02	23,305.61	315,059.00	334,969.21	19,910.21	281,523.00
Total Expenditures		215,115.00	354,033.21	(121,895.47)	331,270.41	326,806.74	11,053.97	315,059.00	335,803.53	(20,944.53)	281,523.00
Excess Year End Fund Balance		16,000.00	85,508.88	69,508.88	-	27,769.28	27,769.28	-	(834.32)	(834.32)	-

Park and Recreation Fund (18)

Account # Description		2021			2022			2023			2024
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 10/01	Difference	Budget
Revenues											
	Fund Balance	3,100.00	3,100.00	-	30,500.00	25,907.60	(4,592.40)	10,000.00	15,310.76	5,310.76	15,325.00
18-341-010	Interest on Checking	-	19.28	19.28	-	5.07	5.07	-	5.73	5.73	10.00
18-350-000	Intergovernmental Revenues (Grants)	95,000.00	85,500.00	(9,500.00)	9,500.00	9,500.00	-	125,000.00	-	(125,000.00)	237,500.00
18-387-100	Contributions & Donations from Private Sources	-	6,500.00	6,500.00	-	676.00	676.00	5,000.00	-	(5,000.00)	-
18-387-800	Park & Recreation Impact Fees	-	-	-	-	5,427.57	5,427.57	-	-	-	-
18-392-010	Transfer from General Fund	-	32,500.00	32,500.00	32,500.00	45,000.00	12,500.00	-	-	-	-
Subtotal		98,100.00	127,619.28	29,519.28	72,500.00	86,516.24	14,016.24	140,000.00	15,316.49	(124,683.51)	252,835.00
Expenditures											
18-452-010	Community Park Construction & Maintenance	98,050.00	101,711.68	(3,661.68)	71,950.00	71,205.48	744.52	130,000.00	-	130,000.00	250,000.00
Subtotal		98,050.00	101,711.68	(3,661.68)	71,950.00	71,205.48	744.52	130,000.00	-	130,000.00	250,000.00
Total Revenues		98,100.00	127,619.28	29,519.28	72,500.00	86,516.24	14,016.24	140,000.00	15,316.49	(124,683.51)	252,835.00
Total Expenditures		98,050.00	101,711.68	(3,661.68)	71,950.00	71,205.48	744.52	130,000.00	-	130,000.00	250,000.00
Fund Balance		50.00	25,907.60	33,180.96	550.00	15,310.76	14,760.76	10,000.00	15,316.49	5,316.49	2,835.00

Capital Reserve Fund (30)

Account # Description		2021			2022			2023			2024
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 10/01	Difference	Budget
Revenues											
	Fund Balance	75,352.94	75,352.94	-	1,141.89	1,142.09	0.20	57,199.32	1,199.52	(55,999.80)	199.32
30-341-010	Interest on Checking	-	4.15	4.15	-	2.93	2.93	-	16.03	16.03	10.00
30-392-010	Transfer from General Fund	22,200.00	23,000.00	800.00	50,623.00	21,000.00	(29,623.00)	-	56,000.00	56,000.00	-
30-392-020	Transfer from Unallocated General Fund Monies	-	-	-	-	-	-	-	-	-	-
	Subtotal	97,552.94	98,357.09	804.15	51,764.89	22,145.02	(29,619.87)	57,199.32	57,215.55	16.23	209.32
Expenditures											
30-409-750	Capital Purchase - Truck	90,000.00	97,215.00	(7,215.00)	-	-	-	-	-	-	-
30-409-760	Capital Purchase - Roof Mounted Solar	-	-	-	21,000.00	20,945.50	54.50	-	-	-	-
30-409-770	Capital Purchase - Garage Addition	-	-	-	-	-	-	57,000.00	57,000.00	-	-
	Subtotal	90,000.00	97,215.00	-	21,000.00	20,945.50	54.50	57,000.00	57,000.00	-	-
	Total Revenues	97,552.94	98,357.09	804.15	51,764.89	22,145.02	(29,619.87)	57,199.32	57,215.55	16.23	209.32
	Total Expenditures	90,000.00	97,215.00	-	21,000.00	20,945.50	54.50	57,000.00	57,000.00	-	-
	Fund Balance	7,552.94	1,142.09	804.15	30,764.89	1,199.52	(29,674.37)	199.32	215.55	(16.23)	209.32

Highway Aid Fund (35)

Account # Description		2021			2022			2023			2024
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 10/01	Difference	Budget
Revenues											
35-341-020	Fund Balance	117,300.00	117,135.41	(164.59)	62,200.00	48,543.91	(13,656.09)	105,200.00	105,202.12	2.12	78,100.00
35-341-020	Interest	300.00	142.43	(157.57)	250.00	92.07	(157.93)	100.00	97.37	(2.63)	100.00
35-355-020	PA Liquid Fuel's Tax Deposit	55,000.34	56,645.45	1,645.11	55,793.47	56,566.14	772.67	57,140.49	59,647.98	2,507.49	58,660.74
Subtotal		172,600.34	173,923.29	1,322.95	118,243.47	105,202.12	(13,041.35)	162,440.49	164,947.47	2,506.98	136,860.74
Expenditures											
35-409-710	Highway Repair & Maintenance	100,000.00	125,379.38	(25,379.38)	-	-	-	100,000.00	86,887.53	13,112.47	50,000.00
Subtotal		100,000.00	125,379.38	(25,379.38)	-	-	-	100,000.00	86,887.53	13,112.47	50,000.00
Total Revenues		172,600.34	173,923.29	1,322.95	118,243.47	105,202.12	(13,041.35)	162,440.49	164,947.47	2,506.98	136,860.74
Total Expenditures		100,000.00	125,379.38	(25,379.38)	-	-	-	100,000.00	86,887.53	13,112.47	50,000.00
Fund Balance		72,600.34	48,543.91	26,702.33	118,243.47	105,202.12	(13,041.35)	62,440.49	78,059.94	(10,605.49)	86,860.74