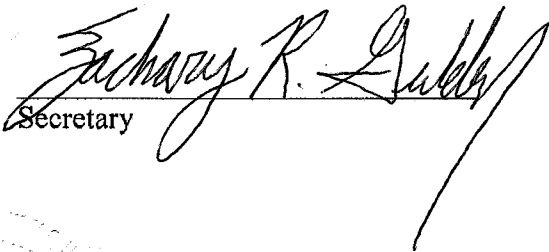


RESOLUTION NO. 2018-10

This Resolution is made on the 12th day of December, 2018, 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 2019 budget for Freedom Township, said budget attached hereto, and further adopts the tax millage rates as set forth in said budget.


ATTEST:

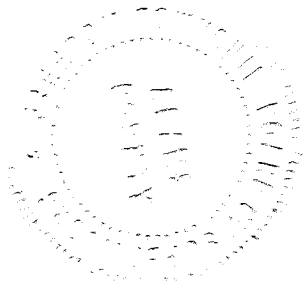

Secretary

FREEDOM TOWNSHIP


Allen Beckett, Chairman


Paul Kellett, Vice-Chairman


Matt Young, Supervisor



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

2019 FINAL BUDGET

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

2019 FUNDING SOURCES

- 0.6058 Mill Real-Estate Tax
- ½ % Earned Income Tax
- ½ % Real Estate Transfer Tax
- \$5.00 Per Capita Tax

General Fund (01)

Account # Description		2016			2017			2018			2019
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	Actual	Difference	Final
Revenues											
Real Property Taxes											
01-301-100	Real Estate Taxes - Current Year	46,000.00	61,688.93	15,688.93	61,000.00	60,495.48	(504.52)	61,000.00	-	(61,000.00)	61,000.00
01-301-200	Real Estate Taxes - Prior Year	1,000.00	1,633.54	633.54	1,500.00	1,472.55	(27.45)	1,500.00	-	(1,500.00)	1,400.00
01-301-400	Real Estate Taxes - Delinquent	-	-	-	-	-	-	-	-	-	100.00
Subtotal		47,000.00	63,322.47	16,322.47	62,500.00	61,968.03	(531.97)	62,500.00	-	(62,500.00)	62,500.00
Local Tax Enabling Act											
01-310-010	Per Capita Taxes - Current Year	3,300.00	2,867.40	(432.60)	3,000.00	3,386.94	386.94	3,000.00	-	(3,000.00)	3,000.00
01-310-020	Per Capita Taxes - Prior Year	-	-	-	-	-	-	-	-	-	50.00
01-310-030	Per Capita Taxes - Delinquent	-	467.50	467.50	-	85.88	85.88	-	-	-	50.00
01-310-100	Real Estate Transfer Taxes	15,000.00	14,126.21	(873.79)	10,000.00	23,434.15	13,434.15	10,000.00	-	(10,000.00)	15,000.00
01-310-200	Earned Income Tax	100,000.00	120,043.56	20,043.56	110,000.00	116,583.25	6,583.25	110,000.00	-	(110,000.00)	115,000.00
01-310-220	Earned Income Tax Prior Year	-	-	-	-	-	-	-	-	-	500.00
01-310-600	Amusement / Admission Taxes	12,000.00	10,775.76	(1,224.24)	11,000.00	11,659.46	659.46	11,000.00	-	(11,000.00)	11,000.00
Subtotal		130,300.00	148,280.43	17,980.43	134,000.00	155,149.68	21,149.68	134,000.00	-	(134,000.00)	144,600.00
Business License & Permits											
01-321-800	Cable Television Franchise	4,600.00	5,099.68	499.68	5,000.00	5,655.47	655.47	5,000.00	-	(5,000.00)	5,500.00
Subtotal		4,600.00	5,099.68	499.68	5,000.00	5,655.47	655.47	5,000.00	-	(5,000.00)	5,500.00
Fines											
01-331-110	State & County Collections	450.00	1,355.12	905.12	1,000.00	1,623.70	623.70	1,000.00	-	(1,000.00)	1,000.00
01-331-120	District Magistrate Collection	2,000.00	1,687.13	(312.87)	-	3,461.20	3,461.20	-	-	-	1,500.00
Subtotal		2,450.00	3,042.25	592.25	1,000.00	5,084.90	4,084.90	1,000.00	-	(1,000.00)	2,500.00
Interest Earnings											
01-341-010	Interest on Checking	70.00	63.91	(6.09)	70.00	91.98	21.98	70.00	-	(70.00)	110.00
01-341-030	Interest on Certificate of Deposits	-	1,040.00	1,040.00	1,040.00	1,053.59	13.59	1,040.00	-	34.41	1,100.00
Subtotal		70.00	1,103.91	1,033.91	1,110.00	1,145.57	35.57	1,110.00	-	(35.59)	1,210.00
Intergovernmental Revenues											
01-350-000	Intergovernmental Revenues	-	3,919.99	3,919.99	-	-	-	-	-	-	-
01-350-010	Liquid Fuels (moved to Fund 35 for 2019)	54,482.61	55,906.43	1,423.82	57,275.31	58,473.55	1,198.24	60,264.21	-	(60,264.21)	-
01-350-020	Liquid Fuels Interest (moved to Fund 35 for 2019)	80.00	76.35	(3.65)	80.00	184.80	104.80	80.00	-	(80.00)	-
Subtotal		54,562.61	59,902.77	5,340.16	57,355.31	58,658.35	1,303.04	60,344.21	-	(60,344.21)	-
State Shared Revenues											
01-355-010	Public Utility Realty Tax (PURTA)	200.00	210.50	10.50	200.00	217.93	17.93	200.00	-	(200.00)	225.00
01-355-040	Alcoholic Beverages Licenses	300.00	300.00	-	300.00	300.00	-	300.00	-	(300.00)	300.00
01-355-070	Foreign Fire Insurance Premium Tax	7,000.00	6,914.72	(85.28)	7,000.00	7,854.28	854.28	7,000.00	-	(7,000.00)	7,100.00
Subtotal		7,500.00	7,425.22	(74.78)	7,500.00	8,372.21	872.21	7,500.00	-	(7,500.00)	7,625.00
General Government											
01-361-000	General Services	250.00	-	(250.00)	250.00	1,050.00	800.00	250.00	-	(250.00)	250.00
01-361-310	Preliminary / Final Subdivision & Land Development Fees	1,500.00	1,361.50	(138.50)	1,500.00	4,051.98	2,551.98	1,500.00	-	(1,500.00)	1,500.00
01-361-330	Zoning Permits	-	-	-	-	-	-	-	-	-	525.00
01-361-340	Hearing Fees	-	-	-	-	-	-	-	-	-	400.00
01-361-530	Sale of Subdivision & Land Development Ordinance	-	-	-	-	-	-	-	-	-	-
01-361-540	Sale of Zoning Ordinance	-	-	-	-	-	-	-	-	-	-
01-361-560	Photocopies	-	-	-	-	-	-	-	-	-	-
Subtotal		1,750.00	1,361.50	(388.50)	1,750.00	5,101.98	3,351.98	1,750.00	-	(1,750.00)	2,675.00
Public Safety											
01-362-410	Driveway Permits	50.00	477.00	427.00	450.00	1,785.00	1,335.00	450.00	-	(450.00)	100.00
01-362-440	Sewage Permits (SEO Fees)	1,000.00	3,865.00	2,865.00	2,000.00	2,555.00	555.00	2,000.00	-	(2,000.00)	2,000.00
Subtotal		1,050.00	4,342.00	3,292.00	2,450.00	4,340.00	1,890.00	2,450.00	-	(2,450.00)	2,100.00
Miscellaneous Revenue											
01-380-000	Miscellaneous Revenue	-	-	-	-	1,246.50	1,246.50	-	-	-	-
Subtotal		-	-	-	-	1,246.50	1,246.50	-	-	-	-
Refunds of Prior Year Expenditures											
01-395-000	Refunds of Prior Year	20.00	886.85	866.85	20.00	841.77	821.77	20.00	-	(20.00)	100.00
Subtotal		20.00	886.85	866.85	20.00	841.77	821.77	20.00	-	(20.00)	100.00
Total Revenue		249,302.61	294,767.08	45,464.47	272,685.31	307,564.46	34,879.15	275,674.21	-	(275,674.21)	228,810.00

General Fund (01)

		2016			2017			2018			2019
Account #	Description	Budget	Actual	Difference	Budget	Actual	Difference	Budget	Actual	Difference	Final
Expenditures											
Governing Body											
01-400-105	Legislative Body - Board of Supervisors	5,625.00	5,625.00	-	5,625.00	5,625.00	-	5,625.00	-	5,625.00	5,625.00
01-400-420	Dues/Subscriptions/Memberships	-	-	-	-	75.00	(75.00)	-	-	-	850.00
01-400-460	Continuing Education/Conferences	100.00	-	100.00	96.00	-	96.00	96.00	-	96.00	100.00
Subtotal		5,725.00	5,625.00	100.00	5,721.00	5,700.00	21.00	5,721.00	-	5,721.00	6,575.00
Executive											
01-401-110	Manager, RTK Officer, Secretary, Treasurer, & Zoning Officer Salary	14,000.00	14,000.04	(0.04)	14,000.00	15,991.11	(1,991.11)	16,666.40	-	16,666.40	18,200.00
01-401-210	Office Supplies	1,500.00	405.60	1,094.40	1,500.00	1,136.67	363.33	1,500.00	-	1,500.00	1,500.00
01-401-341	Advertising - General	550.00	507.50	42.50	600.00	691.79	(91.79)	600.00	-	600.00	800.00
01-401-350	Manager & Treasurer Bond	456.00	-	456.00	456.00	-	456.00	456.00	-	456.00	556.00
01-401-460	Continuing Education/Conferences	-	-	-	100.00	56.00	44.00	100.00	-	100.00	100.00
Subtotal		16,506.00	14,913.14	1,592.86	16,656.00	17,875.57	(1,219.57)	19,322.40	-	19,322.40	21,156.00
Financial Administration											
01-402-311	Accounting & Auditing Services	660.00	675.00	(15.00)	675.00	675.00	-	675.00	-	675.00	725.00
Subtotal		660.00	675.00	(15.00)	675.00	675.00	-	675.00	-	675.00	725.00
Tax Collection											
01-403-116	Tax Collector Commission	2,800.00	3,269.29	(469.29)	3,200.00	3,315.00	(115.00)	3,200.00	-	3,200.00	3,200.00
01-403-210	Supplies	-	35.26	-	-	506.34	(506.34)	-	-	-	500.00
01-403-770	YATB Earned Income Tax Commission	-	-	-	-	2,156.79	(2,156.79)	-	-	-	2,127.50
Subtotal		2,800.00	3,304.55	(469.29)	3,200.00	5,978.13	(2,778.13)	3,200.00	-	3,200.00	5,827.50
Law											
01-404-317	Solicitor Fees	8,000.00	4,735.00	3,265.00	5,000.00	6,540.00	(1,540.00)	5,000.00	-	5,000.00	15,400.00
Subtotal		8,000.00	4,735.00	3,265.00	5,000.00	6,540.00	(1,540.00)	5,000.00	-	5,000.00	15,400.00
IT/Networking											
01-407-310	Professional Services	-	-	-	-	-	-	-	-	-	1,400.00
Subtotal		-	-	-	-	-	-	-	-	-	1,400.00
General Government Building											
01-409-260	Maintenance Services - Minor Equipment	500.00	441.79	58.21	500.00	64.72	435.28	500.00	-	500.00	500.00
01-409-300	Maintenance Services - Equipment	1,000.00	948.49	51.51	2,500.00	1,790.81	709.19	2,500.00	-	2,500.00	2,500.00
01-409-310	Cleaning Services	600.00	100.00	500.00	600.00	-	600.00	600.00	-	600.00	600.00
01-409-360	Utilities	2,600.00	2,571.27	28.73	2,600.00	3,457.28	(857.28)	2,600.00	-	2,600.00	3,000.00
01-409-373	Building Repair & Maintenance	-	251.13	(251.13)	500.00	504.95	(4.95)	500.00	-	500.00	500.00
01-409-317	Personal Services	500.00	596.12	(96.12)	500.00	735.00	(235.00)	500.00	-	500.00	-
01-409-318	Other Services	1,500.00	1,924.13	(424.13)	2,000.00	3,071.52	(1,071.52)	2,000.00	-	2,000.00	500.00
Subtotal		6,700.00	6,832.93	(132.93)	9,200.00	9,624.28	(424.28)	9,200.00	-	9,200.00	7,600.00
Police											
01-410-114	Police Protection	49,169.00	36,876.00	12,293.00	-	-	-	-	-	-	-
Subtotal		49,169.00	36,876.00	12,293.00	-	-	-	-	-	-	-
Fire											
01-411-000	Foreign Fire Insurance Premium	7,000.00	6,914.72	85.28	7,000.00	6,854.28	145.72	7,000.00	-	7,000.00	7,100.00
01-411-540	Greenmount Fire Department Donation	18,000.00	14,400.00	3,600.00	14,400.00	14,400.00	-	14,400.00	-	14,400.00	14,400.00
Subtotal		25,000.00	21,314.72	3,685.28	21,400.00	21,254.28	145.72	21,400.00	-	21,400.00	21,500.00
Planning and Zoning											
01-414-110	Planning Commission Salaries	250.00	250.00	-	250.00	825.00	(575.00)	250.00	-	250.00	500.00
01-414-200	Planning & Zoning Supplies	-	-	-	-	-	-	-	-	-	450.00
01-414-310	Sewage Enforcement Services	-	-	-	-	-	-	-	-	-	2,000.00
01-414-313	Engineering Services	8,000.00	11,418.32	(3,418.32)	10,000.00	12,718.81	(2,718.81)	10,000.00	-	10,000.00	10,000.00
01-414-314	Zoning Hearing Board Legal Services	-	-	-	-	-	-	-	-	-	500.00
01-414-317	Zoning Code Revision	-	-	-	-	-	-	-	-	-	5,000.00
01-414-318	Planning & Zoning Misc.	6,000.00	-	6,000.00	6,000.00	250.00	5,750.00	6,000.00	-	6,000.00	1,500.00
01-414-341	Advertising Planning Commission / ZHB	-	-	-	-	-	-	-	-	-	500.00
Subtotal		14,250.00	11,668.32	2,581.68	16,250.00	13,793.81	2,456.19	16,250.00	-	16,250.00	20,450.00
Emergency Management											
01-415-120	Emergency Management Salary	-	-	-	200.00	-	200.00	200.00	-	200.00	200.00
01-415-242	Emergency Management Equipment - Radio	-	-	-	-	-	-	-	-	-	2,526.21
Subtotal		-	-	-	200.00	-	200.00	200.00	-	200.00	2,726.21
Highway General											
01-430-115	Wages	30,000.00	33,297.75	(3,297.75)	33,000.00	29,451.50	3,548.50	33,000.00	-	33,000.00	33,000.00
01-430-260	Small Tools & Equipment	1,000.00	103.15	896.85	1,000.00	1,307.89	(307.89)	1,000.00	-	1,000.00	1,100.00
01-430-317	Other Services	500.00	-	500.00	500.00	-	500.00	500.00	-	500.00	-
01-430-331	Travel Reimbursement	50.50	30.00	20.50	50.00	106.72	(56.72)	50.00	-	50.00	50.00
Subtotal		31,550.50	33,430.90	(1,880.40)	34,550.00	30,866.11	3,683.89	34,550.00	-	34,550.00	34,150.00

General Fund (01)

Account # Description		2016			2017			2018			2019
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	Actual	Difference	Final
Snow and Ice Removal											
01-432-245	Anti-Skid & Other Materials	4,000.00	1,466.31	2,533.69	4,000.00	1,706.23	2,293.77	4,000.00	-	4,000.00	4,000.00
Subtotal		4,000.00	1,466.31	2,533.69	4,000.00	1,706.23	2,293.77	4,000.00	-	4,000.00	4,000.00
Street Signs											
01-433-245	Signs & Materials	500.00	4,240.33	(3,740.33)	3,500.00	292.29	3,207.71	3,500.00	-	3,500.00	500.00
Subtotal		500.00	4,240.33	(3,740.33)	3,500.00	292.29	3,207.71	3,500.00	-	3,500.00	500.00
Repair of Tools and Machinery											
01-437-451	Repair of Tools & Machinery	1,500.00	2,275.27	(775.27)	2,000.00	1,666.36	333.64	6,000.00	-	6,000.00	5,000.00
Subtotal		1,500.00	2,275.27	(775.27)	2,000.00	1,666.36	333.64	6,000.00	-	6,000.00	5,000.00
Bridge & Highway Construction											
01-439-370	Bridge & Highway Construction	16,000.00	52,387.56	(36,387.56)	100,000.00	2,778.91	97,221.09	100,000.00	-	100,000.00	25,000.00
Subtotal		16,000.00	52,387.56	(36,387.56)	100,000.00	2,778.91	97,221.09	100,000.00	-	100,000.00	25,000.00
Culture / Recreation Contributions											
01-451-540	Adams County SPCA	540.66	540.66	-	540.66	540.66	-	540.66	-	540.66	250.00
01-451-541	Adams County Office for Aging	-	-	-	-	-	-	-	-	-	100.00
01-451-542	Community Media of South Central PA	-	-	-	-	-	-	-	-	-	250.00
01-451-543	Gettysburg Area Recreation Authority	-	-	-	-	-	-	-	-	-	250.00
01-451-544	Rabbit Transit	-	-	-	-	-	-	-	-	-	250.00
Subtotal		540.66	540.66	-	540.66	540.66	-	540.66	-	540.66	1,100.00
Employer Paid Benefits and Withholding Items											
01-481-192	FICA Expenses (Social Security & Medicare)	4,500.00	4,414.44	85.56	4,500.00	4,169.13	330.87	4,500.00	-	4,500.00	4,800.00
01-481-194	Unemployment Compensation	750.00	801.36	(51.36)	750.00	874.38	(124.38)	750.00	-	750.00	850.00
Subtotal		5,250.00	5,215.80	34.20	5,250.00	5,043.51	206.49	5,250.00	-	5,250.00	5,650.00
Insurance											
01-486-195	Workers Compensation	11,000.00	13,634.52	(2,634.52)	11,500.00	7,640.04	3,859.96	11,500.00	-	11,500.00	11,603.00
01-486-351	Property Insurance / Liability	9,600.00	9,165.00	435.00	9,600.00	-	9,600.00	9,600.00	-	9,600.00	8,138.00
Subtotal		20,600.00	22,799.52	(2,199.52)	21,100.00	7,640.04	13,459.96	21,100.00	-	21,100.00	19,741.00
Refund of Prior Year Revenue											
01-491-000	Refund of Prior Year Revenue	100.00	(60.00)	40.00	60.00	97.96	(37.96)	60.00	-	60.00	-
Subtotal		100.00	(60.00)	40.00	60.00	97.96	(37.96)	60.00	-	60.00	-
Interfund Operating Transfer											
01-492-005	Transfer To Credit Card Account	-	-	-	-	2,631.20	(2,631.20)	-	-	-	-
01-492-030	Transfer To Capital Reserve Fund	-	-	-	-	-	-	-	-	-	30,000.00
01-492-096	Transfer to Park and Recreation Fund	-	-	-	-	-	-	-	-	-	100.00
Subtotal		-	-	-	-	2,631.20	(2,631.20)	-	-	-	30,100.00
Total Expenditures		208,851.16	228,241.01	(19,389.85)	249,302.66	134,704.34	114,598.32	255,969.06	-	255,969.06	228,600.71
Total Revenues		249,302.61	294,767.08	45,464.47	272,685.31	307,564.46	34,879.15	275,674.21	-	(275,674.21)	228,810.00
Total Expenditures		208,851.16	228,241.01	(19,389.85)	249,302.66	134,704.34	114,598.32	255,969.06	-	255,969.06	228,600.71
Excess Year End Fund Balance		40,451.45	66,526.07	26,074.62	23,382.65	172,860.12	149,477.47	19,705.15	-	(19,705.15)	209.29

Park and Recreation Fund (18)

Account # Description		2019 <i>Final</i>
Revenues		
	01/01/2019 Fund Balance	-
18-341-200	Interest	-
18-387-800	Park & Rec Fees	-
18-392-010	Transfer from General Fund	100.00
Subtotal		100.00
Expenditures		
		-
Subtotal		-
Total Revenues		
		100.00
Total Expenditures		
		-
Estimated Fund Balance 12/31/2019		100.00

Capital Reserve Fund (30)

		2019
Account #	Description	<i>Final</i>
Revenues		
	01/01/2019 Fund Balance	1,524.53
30-341-020	Interest	50.00
30-392-880	Transfer from General Fund	30,000.00
30-392-890	Transfer from 2018 Fund Balance	24,925.47
Subtotal		56,500.00
Expenditures		
30-409-740	Capital Purchase - Lawn Mower	6,500.00
Subtotal		6,500.00
Total Revenues		56,500.00
Total Expenditures		6,500.00
Estimated Fund Balance 12/31/2019		50,000.00

Highway Aid Fund (35)

		2019
Account #	Description	<i>Final</i>
Revenues		
	01/01/2019 Fund Balance	135,000.00
35-341-020	Interest	100.00
35-355-020	PA Liquid Fuel's Tax Deposit	61,077.42
Subtotal		196,177.42
Expenditures		
35-409-710	Highway Repair & Maintenance	75,000.00
Subtotal		75,000.00
Total Revenues		196,177.42
Total Expenditures		75,000.00
Estimated Fund Balance 12/31/2019		121,177.42