

RESOLUTION NO. 2024-10

This Resolution is made on the 11th day of December 2024, 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 2025 budget for Freedom Township, said budget attached hereto, and further adopts the tax millage rates and confirms the other taxes as set forth herein:

0.6058 Mill Real-Estate Tax

0.35 Mill Fire Tax

5% Amusement Tax

0.5% Earned Income Tax

0.5% Real Estate Transfer Tax

\$5.00 Per Capita Tax

BOARD OF SUPERVISORS OF
FREEDOM TOWNSHIP



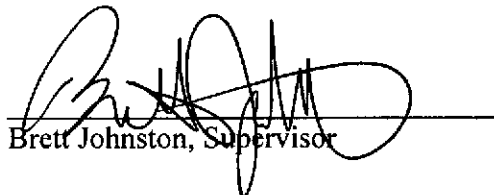
Zach Gulden, Secretary



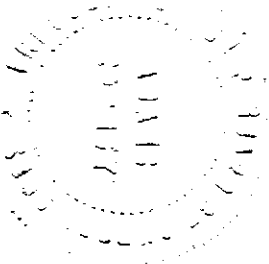
Matt Young, Chairperson



Paul Kellett, Vice-Chairperson



Brett Johnston, Supervisor



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

2025 BUDGET

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

2025 FUNDING SOURCES

- 0.6058 Mill Real-Estate Tax
- 0.35 Mill Fire 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		2022			2023			2024			2025
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 9/30	Difference	Proposed
Revenues											
Real Property Taxes											
01-301-100	Real Estate Taxes - Current Year (0.6058 Mills)	62,000.00	64,450.42	2,450.42	63,000.00	65,568.22	2,568.22	65,000.00	65,237.74	237.74	65,500.00
01-301-200	Real Estate Taxes - Prior Year	800.00	352.45	(447.55)	500.00	1,536.55	1,036.55	1,000.00	544.04	(455.96)	500.00
01-301-400	Real Estate Taxes - Delinquent	1,000.00	1,100.15	100.15	1,000.00	1,412.51	412.51	1,200.00	904.76	(295.24)	1,000.00
Subtotal		63,800.00	65,903.02	2,103.02	64,500.00	68,517.28	4,017.28	67,200.00	66,686.54	(513.46)	67,000.00
Local Tax Enabling Act											
01-310-010	Per Capita Taxes - Current Year (\$5.00 per adult resident)	2,850.00	2,893.30	43.30	2,900.00	3,060.20	160.20	2,900.00	2,782.50	(117.50)	3,000.00
01-310-020	Per Capita Taxes - Prior Year	50.00	71.50	21.50	50.00	247.50	197.50	100.00	170.50	70.50	150.00
01-310-030	Per Capita Taxes - Delinquent	200.00	126.50	(73.50)	200.00	198.00	(2.00)	150.00	104.50	(45.50)	100.00
01-310-100	Real Estate Transfer Taxes (0.5%)	15,000.00	53,674.50	38,674.50	25,000.00	27,242.97	2,242.97	25,000.00	8,835.00	(16,165.00)	18,500.00
01-310-200	Earned Income Taxes - Current Year (0.5%)	45,000.00	73,998.22	28,998.22	65,000.00	79,096.85	14,096.85	68,000.00	56,832.75	(11,167.25)	75,000.00
01-310-220	Earned Income Taxes Prior Years	70,000.00	57,201.06	(12,798.94)	60,000.00	58,232.74	(1,767.26)	58,000.00	60,865.72	2,865.72	58,500.00
01-310-600	Amusement Taxes (5%)	-	633.50	633.50	150.00	268.97	118.97	250.00	270.90	20.90	270.00
Subtotal		133,100.00	188,598.58	55,498.58	153,300.00	168,347.23	15,047.23	154,400.00	129,861.87	(24,538.13)	155,520.00
Business License & Permits											
01-321-800	Cable Television Franchise Fees (5%)	12,000.00	12,535.70	535.70	13,000.00	11,830.01	(1,169.99)	12,000.00	8,785.27	(3,214.73)	12,000.00
Subtotal		12,000.00	12,535.70	535.70	13,000.00	11,830.01	(1,169.99)	12,000.00	8,785.27	(3,214.73)	12,000.00
Fines											
01-331-110	County & State Collections	600.00	1,025.78	425.78	1,000.00	816.46	(183.54)	1,000.00	418.43	(581.57)	800.00
01-331-120	District Magistrate Collections	5,000.00	7,517.79	2,517.79	7,500.00	7,876.14	376.14	7,500.00	3,584.18	(3,915.82)	5,000.00
Subtotal		5,600.00	8,543.57	2,943.57	8,500.00	8,692.60	192.60	8,500.00	4,002.61	(4,497.39)	5,800.00
Interest Earnings											
01-341-010	Interest on Checking	350.00	417.47	67.47	350.00	403.06	53.06	350.00	126.41	(223.59)	300.00
01-341-030	Interest on Certificate of Deposit	-	-	-	-	4,814.78	4,814.78	12,500.00	9,982.64	(2,517.36)	11,250.00
Subtotal		350.00	417.47	67.47	350.00	5,217.84	4,867.84	12,850.00	10,109.05	(2,740.95)	11,550.00
Intergovernmental Revenues											
01-350-000	Intergovernmental Revenues	100,170.41	51,310.07	(48,860.34)	-	63,765.65	63,765.65	-	-	-	-
Subtotal		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)	250.00	221.68	(28.32)	250.00	227.66	(22.34)	225.00	-	(225.00)	230.00
01-355-040	Alcoholic Beverages Licenses	300.00	150.00	(150.00)	300.00	150.00	(150.00)	150.00	150.00	-	150.00
01-355-070	Foreign Fire Insurance Premium Tax	6,500.00	8,031.80	1,531.80	8,000.00	7,924.86	(75.14)	8,000.00	8,018.10	18.10	8,000.00

General Fund (01)

Account # Description		2022			2023			2024			2025
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 9/30	Difference	Proposed
Subtotal		7,050.00	8,403.48	1,353.48	8,550.00	8,302.52	(247.48)	8,375.00	8,168.10	(206.90)	8,380.00
State Payments in Lieu of Taxes											
01-356-020	Game Commission Lands (State Gamelands)	-	449.16	449.16	-	449.16	449.16	-	-	-	-
		-	449.16	449.16	-	449.16	449.16	-	-	-	-
General Government											
01-361-000	General Services	1,500.00	1,700.00	200.00	2,000.00	900.00	(1,100.00)	1,750.00	450.00	(1,300.00)	500.00
01-361-310	Subdivision & Land Development Fees	2,500.00	3,050.00	550.00	2,000.00	900.00	(1,100.00)	2,000.00	750.00	(1,250.00)	800.00
01-361-330	Zoning Permits	700.00	1,055.00	355.00	700.00	1,250.00	550.00	1,100.00	900.00	(200.00)	1,500.00
01-361-340	Hearing Fees	-	750.00	750.00	-	-	-	-	-	-	-
01-361-400	Reimbursement of Review Fees	-	2,625.00	2,625.00	2,000.00	5,408.60	3,408.60	5,000.00	4,605.34	(394.66)	5,000.00
01-361-530	Sale of Solar Renewable Energy Certificates / EV Station Electric	-	205.00	205.00	500.00	585.46	85.46	500.00	931.04	431.04	600.00
Subtotal		4,700.00	9,385.00	4,685.00	7,200.00	9,044.06	1,844.06	10,350.00	7,636.38	(2,713.62)	8,400.00
Public Safety											
01-362-410	Driveway Permits	-	150.00	150.00	50.00	50.00	-	55.00	50.00	(5.00)	75.00
01-362-420	Well Permits	-	300.00	300.00	50.00	100.00	50.00	55.00	150.00	95.00	75.00
01-362-430	Special Event Permits	300.00	600.00	300.00	300.00	350.00	50.00	385.00	350.00	(35.00)	400.00
01-362-440	Sewage Permits (SEO Fees)	2,500.00	6,350.00	3,850.00	3,500.00	982.10	(2,517.90)	3,500.00	4,646.45	1,146.45	3,500.00
Subtotal		2,800.00	7,400.00	4,600.00	3,900.00	1,482.10	(2,417.90)	3,995.00	5,196.45	1,201.45	4,050.00
Miscellaneous Revenue											
01-380-000	Miscellaneous Revenue	700.00	393.60	(306.40)	500.00	181.43	(318.57)	500.00	0.10	(499.90)	150.00
Subtotal		700.00	393.60	(306.40)	500.00	181.43	(318.57)	500.00	0.10	(499.90)	150.00
Contributions & Donations from Private Sources											
01-387-000	Contributions & Donations from Private Sources	-	-	-	-	-	-	-	-	-	-
Subtotal		-	-	-	-	-	-	-	-	-	-
Interfund Operating Transfers											
01-392-010	Transfer from General Fund Reserve	500.00	-	(500.00)	54,759.00	5,429.22	(49,329.78)	2,353.00	-	(2,353.00)	-
01-392-020	Transfer from Fire Tax Fund - Tax Collector Commission & Employer Taxes	-	-	-	-	-	-	-	-	-	2,045.35
Subtotal		500.00	-	(500.00)	54,759.00	5,429.22	(49,329.78)	2,353.00	-	(2,353.00)	2,045.35
Refunds of Prior Year Expenditures											
01-395-000	Refunds of Prior Year	500.00	618.14	118.14	500.00	1,600.78	1,100.78	1,000.00	385.37	(614.63)	500.00
Subtotal		500.00	618.14	118.14	500.00	1,600.78	1,100.78	1,000.00	385.37	(614.63)	500.00
Total Revenue		331,270.41	353,957.79	22,687.38	315,059.00	352,859.88	37,800.88	281,523.00	240,831.74	(40,691.26)	275,395.35

General Fund (01)

Account # Description		2022			2023			2024			2025
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 9/30	Difference	Proposed
Expenditures											
Governing Body											
01-400-105	Legislative Body - Board of Supervisors Salaries	3,750.00	5,761.83	(2,011.83)	5,625.00	5,625.00	-	5,625.00	4,218.75	1,406.25	5,625.00
01-400-420	Dues/Subscriptions/Memberships	600.00	585.76	14.24	600.00	585.76	14.24	600.00	588.00	12.00	600.00
01-400-460	Continuing Education/Conferences	100.00	20.00	80.00	100.00	100.00	-	100.00	75.00	25.00	100.00
Subtotal		4,450.00	6,367.59	(1,917.59)	6,325.00	6,310.76	14.24	6,325.00	4,881.75	1,443.25	6,325.00
Executive											
01-401-110	Manager, RTK Officer, Secretary, Treasurer, & Zoning Officer Salary	23,100.00	23,100.00	-	25,100.00	25,100.00	-	27,500.00	20,625.03	6,874.97	30,000.00
01-401-150	Employee Appreciation	200.00	250.00	(50.00)	200.00	200.00	-	300.00	106.00	-	400.00
01-401-210	Office Supplies	1,500.00	2,140.70	(640.70)	1,500.00	770.10	729.90	1,500.00	890.57	609.43	1,000.00
01-401-341	Advertising - General	1,000.00	2,111.67	(1,111.67)	1,000.00	994.94	5.06	1,000.00	552.91	447.09	1,000.00
01-401-350	Manager & Treasurer Bond	734.00	734.00	-	734.00	734.00	-	750.00	734.00	16.00	750.00
01-401-460	Continuing Education/Conferences	100.00	514.20	(414.20)	100.00	-	100.00	100.00	-	100.00	-
Subtotal		26,634.00	28,850.57	(2,216.57)	28,634.00	27,799.04	834.96	31,150.00	22,908.51	8,047.49	33,150.00
Financial Administration											
01-402-311	Accounting & Auditing Services	1,500.00	1,120.00	380.00	1,500.00	1,130.00	370.00	1,500.00	1,783.44	(283.44)	3,000.00
Subtotal		1,500.00	1,120.00	380.00	1,500.00	1,130.00	370.00	1,500.00	1,783.44	(283.44)	3,000.00
Tax Collection											
01-403-116	Tax Collector Commission @ 5% - Includes Fire Tax Collections for 2025+	3,285.00	3,388.39	(103.39)	3,323.00	3,520.63	(197.63)	3,450.00	3,425.92	24.08	5,357.50
01-403-117	Volunteer EMS / Fire Real Estate Tax Credit	-	-	-	-	-	-	2,500.00	262.82	2,237.18	1,500.00
01-403-118	Volunteer EMS / Fire Earned Income Tax Credit	-	-	-	-	-	-	2,500.00	502.00	1,998.00	1,500.00
01-403-210	Supplies	800.00	536.17	263.83	500.00	651.08	(151.08)	750.00	521.73	228.27	750.00
01-403-750	Real Estate Delinquent Tax Commission @ 5%	50.00	54.98	(4.98)	50.00	70.64	(20.64)	60.00	45.26	14.74	50.00
01-403-760	Real Estate Transfer Tax Commission @ 2%	300.00	1,073.49	(773.49)	500.00	544.86	(44.86)	500.00	176.70	323.30	370.00
01-403-770	YATB Earned Income Tax Commission @ 1.85% (1.75% for 2024+)	2,128.00	2,427.17	(299.17)	2,313.00	2,526.59	(213.59)	2,313.00	2,021.97	291.03	2,336.25
Subtotal		6,563.00	7,480.20	(917.20)	6,686.00	7,313.80	(627.80)	12,073.00	6,956.40	5,116.60	11,863.75
Law											
01-404-317	Solicitor Fees	8,000.00	9,677.02	(1,677.02)	9,000.00	8,274.50	725.50	10,000.00	5,917.80	4,082.20	10,000.00
Subtotal		8,000.00	9,677.02	(1,677.02)	9,000.00	8,274.50	725.50	10,000.00	5,917.80	4,082.20	10,000.00
IT/Networking											
01-407-310	Professional Services	5,000.00	3,903.63	1,096.37	3,000.00	2,106.70	893.30	3,000.00	612.00	2,388.00	2,000.00
Subtotal		5,000.00	3,903.63	1,096.37	3,000.00	2,106.70	893.30	3,000.00	612.00	2,388.00	2,000.00
General Government Building											

General Fund (01)

Account # Description		2022			2023			2024			2025
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 9/30	Difference	Proposed
01-409-260	Maintenance Services - Minor Equipment	500.00	123.70	376.30	500.00	408.00	92.00	500.00	331.79	168.21	500.00
01-409-300	Maintenance Services - Equipment	1,000.00	2,003.25	(1,003.25)	1,000.00	111.63	888.37	1,000.00	909.90	90.10	1,000.00
01-409-310	Cleaning Services	720.00	720.00	-	720.00	720.00	-	800.00	585.00	215.00	900.00
01-409-318	Park Porta Potty Rental	500.00	-	500.00	500.00	441.25	58.75	1,500.00	1,360.00	140.00	1,650.00
01-409-360	Utilities	2,000.00	3,043.78	(1,043.78)	3,000.00	2,440.36	559.64	3,000.00	2,759.71	240.29	3,500.00
01-409-373	Building Repair & Maintenance	7,500.00	10,201.75	(2,701.75)	2,500.00	2,313.10	186.90	5,000.00	95.89	4,904.11	3,000.00
01-409-380	Garage Addition Project	-	-	-	104,520.00	72,575.46	31,944.54	-	71,953.77	(71,953.77)	-
Subtotal		12,220.00	16,092.48	(3,872.48)	112,740.00	79,009.80	33,730.20	11,800.00	77,996.06	(66,196.06)	10,550.00
Police											
01-410-114	Police Protection (Liberty Township)	18,000.00	18,000.00	-	18,900.00	19,215.00	(315.00)	28,000.00	27,518.40	481.60	29,000.00
Subtotal		18,000.00	18,000.00	-	18,900.00	19,215.00	(315.00)	28,000.00	27,518.40	481.60	29,000.00
Fire											
01-411-000	Foreign Fire Insurance Premium	6,500.00	8,031.80	(1,531.80)	8,000.00	7,924.86	75.14	8,000.00	8,018.10	(18.10)	8,000.00
01-411-540	Greenmount Fire Department Donation (Moved to Fire Tax Fund in 2025)	19,875.00	18,300.00	1,575.00	20,000.00	20,300.00	(300.00)	50,000.00	18,749.97	31,250.03	-
Subtotal		26,375.00	26,331.80	43.20	28,000.00	28,224.86	(224.86)	58,000.00	26,768.07	31,231.93	8,000.00
Planning and Zoning											
01-414-110	Planning Commission Salaries	500.00	735.00	(235.00)	500.00	140.00	360.00	500.00	175.00	325.00	500.00
01-414-200	Planning & Zoning Supplies	500.00	70.00	430.00	500.00	-	500.00	500.00	-	500.00	-
01-414-310	Sewage Enforcement Services	2,500.00	6,186.43	(3,686.43)	3,500.00	1,990.61	1,509.39	5,000.00	2,526.19	2,473.81	3,500.00
01-414-313	Engineering Services	5,000.00	4,628.00	372.00	5,000.00	25,379.00	(20,379.00)	10,000.00	26,995.98	(16,995.98)	20,000.00
01-414-314	Zoning Hearing Board Legal Services	-	-	-	-	-	-	-	-	-	-
01-414-317	Code Revision / Codification Services	500.00	-	500.00	500.00	1,728.00	(1,228.00)	1,500.00	623.00	877.00	1,500.00
01-414-318	Planning & Zoning Misc.	500.00	185.00	315.00	500.00	175.00	325.00	500.00	1,225.00	(725.00)	1,000.00
01-414-341	Advertising Planning Commission / ZHB	500.00	1,243.35	(743.35)	750.00	357.67	392.33	500.00	60.10	439.90	250.00
Subtotal		10,000.00	13,047.78	(3,047.78)	11,250.00	29,770.28	(18,520.28)	18,500.00	31,605.27	(13,105.27)	26,750.00
Emergency Management											
01-415-120	Emergency Management Salary	-	-	-	500.00	75.00	425.00	500.00	-	500.00	250.00
01-415-242	Emergency Management Supplies/Misc.	100.00	-	100.00	500.00	205.99	294.01	500.00	-	500.00	250.00
Subtotal		100.00	-	100.00	1,000.00	280.99	719.01	1,000.00	-	1,000.00	500.00
Highway General											
01-430-115	Wages	43,000.00	41,537.50	1,462.50	45,000.00	40,043.50	4,956.50	46,000.00	30,773.50	15,226.50	45,000.00
01-430-200	Liberty Township Contracted Road Services	-	-	-	-	-	-	2,500.00	600.00	1,900.00	1,000.00
01-430-260	Small Tools & Equipment	2,500.00	788.92	1,711.08	2,500.00	2,634.73	(134.73)	2,500.00	1,361.32	1,138.68	2,500.00
01-430-317	Fuel Expenses	3,000.00	5,341.60	(2,341.60)	5,000.00	3,864.05	1,135.95	5,000.00	2,537.99	2,462.01	3,500.00
01-430-331	Travel Reimbursement	100.00	18.75	81.25	100.00	43.23	56.77	100.00	-	100.00	100.00
Subtotal		48,600.00	47,686.77	913.23	52,600.00	46,585.51	6,014.49	56,100.00	35,272.81	20,827.19	52,100.00

General Fund (01)

Account # Description		2022			2023			2024			2025
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 9/30	Difference	Proposed
Snow and Ice Removal											
01-432-245	Salt & Anti-Skid	5,000.00	2,539.06	2,460.94	5,000.00	5,542.40	(542.40)	5,000.00	2,076.10	2,923.90	2,500.00
Subtotal		5,000.00	2,539.06	2,460.94	5,000.00	5,542.40	(542.40)	5,000.00	2,076.10	2,923.90	2,500.00
Street Signs											
01-433-245	Signs & Materials	500.00	1,095.29	(595.29)	1,000.00	761.95	238.05	1,000.00	-	1,000.00	5,000.00
Subtotal		500.00	1,095.29	(595.29)	1,000.00	761.95	238.05	1,000.00	-	1,000.00	5,000.00
Repair of Tools and Machinery											
01-437-451	Repair of Tools & Machinery	5,000.00	1,756.77	3,243.23	3,500.00	2,267.07	1,232.93	5,000.00	4,422.41	577.59	2,500.00
Subtotal		5,000.00	1,756.77	3,243.23	3,500.00	2,267.07	1,232.93	5,000.00	4,422.41	577.59	2,500.00
Bridge & Highway Construction											
01-439-370	Bridge & Highway Construction & Maintenance	-	-	-	-	2,297.85	(2,297.85)	5,000.00	4,892.28	107.72	5,000.00
Subtotal		-	-	-	-	2,297.85	(2,297.85)	5,000.00	4,892.28	107.72	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 Library System	-	-	-	-	-	-	-	-	-	250.00
01-451-541	Adams County SPCA	250.00	250.00	-	250.00	250.00	-	250.00	250.00	-	250.00
01-451-542	Adams County Office for Aging	250.00	250.00	-	250.00	250.00	-	250.00	250.00	-	250.00
01-451-543	Community Media of South Central PA	250.00	250.00	-	250.00	250.00	-	250.00	250.00	-	250.00
01-451-544	Gettysburg Area Recreation Authority	-	-	-	-	-	-	-	-	-	-
01-451-545	Land Conservancy of Adams County	-	-	-	-	-	-	250.00	250.00	-	250.00
01-451-546	Rabbit Transit	250.00	250.00	-	250.00	250.00	-	250.00	250.00	-	250.00
Subtotal		2,000.00	2,000.00	-	1,000.00	1,000.00	-	1,250.00	1,250.00	-	1,500.00
Employer Paid Benefits and Withholding Items											
01-481-192	Social Security & Medicare @ 7.65%	5,635.00	5,525.68	109.32	6,124.00	5,554.07	569.93	6,325.00	4,417.28	1,907.72	6,635.04
01-481-194	Unemployment Compensation	800.00	772.03	27.97	800.00	182.02	617.98	500.00	184.99	315.01	800.00
Subtotal		6,435.00	6,297.71	137.29	6,924.00	5,736.09	1,187.91	6,825.00	4,602.27	2,222.73	7,435.04
Insurance											
01-486-195	Worker's Compensation	11,000.00	9,561.00	1,439.00	10,000.00	11,055.00	(1,055.00)	11,500.00	10,882.00	618.00	4,200.00
01-486-351	Property Insurance / Liability	6,600.00	7,689.00	(1,089.00)	8,000.00	8,277.00	(277.00)	8,500.00	9,687.00	(1,187.00)	10,000.00
Subtotal		17,600.00	17,250.00	350.00	18,000.00	19,332.00	(1,332.00)	20,000.00	20,569.00	(569.00)	14,200.00
Refund of Prior Year Revenue											
01-491-000	Refund of Prior Year Revenue	-	-	-	-	3,876.28	(3,876.28)	-	4,016.10	(4,016.10)	4,000.00

General Fund (01)

Account # Description		2022			2023			2024			2025
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 9/30	Difference	Proposed
Subtotal		-	-	-	-	3,876.28	(3,876.28)	-	4,016.10	(4,016.10)	4,000.00
Interfund Operating Transfer											
01-492-020	Transfer to General Fund Reserve	-	27,151.05	(27,151.05)	-	-	-	-	-	-	21.56
01-492-030	Transfer to Capital Reserve Fund	50,623.00	21,000.00	29,623.00	-	56,000.00	(56,000.00)	-	788.83	(788.83)	15,000.00
01-492-040	Transfer to COVID-19 Relief Fund	44,170.41	44,310.07	(139.66)	-	-	-	-	-	-	-
01-492-050	Transfer to Fire Tax Fund	-	-	-	-	-	-	-	-	-	25,000.00
01-492-096	Transfer to Park and Recreation Fund	32,500.00	52,000.00	(19,500.00)	-	25.00	(25.00)	-	-	-	-
Subtotal		127,293.41	144,461.12	(17,167.71)	-	56,025.00	(56,025.00)	-	788.83	(788.83)	40,021.56
Total Expenditures		331,270.41	353,957.79	(22,687.38)	315,059.00	352,859.88	(37,800.88)	281,523.00	284,837.50	(3,508.50)	275,395.35
Total Revenues		331,270.41	353,957.79	22,687.38	315,059.00	352,859.88	37,800.88	281,523.00	240,831.74	(40,691.26)	275,395.35
Total Expenditures		331,270.41	353,957.79	(22,687.38)	315,059.00	352,859.88	(37,800.88)	281,523.00	284,837.50	(3,508.50)	275,395.35
Excess Year End Fund Balance		-	(0.00)	(0.00)	-	(0.00)	0.00	-	(44,005.76)	(44,199.76)	0.00

Park and Recreation Fund (18)

Account # Description		2022			2023			2024			2025
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 9/30	Difference	Budget
Revenues											
	Fund Balance on January 1	30,500.00	25,907.60	(4,592.40)	10,000.00	15,310.76	5,310.76	15,325.00	15,344.06	19.06	23,651.77
18-341-010	Interest on Checking	-	5.07	5.07	-	8.30	8.30	10.00	7.71	(2.29)	10.00
18-350-000	Intergovernmental Revenues (Grants)	9,500.00	9,500.00	-	125,000.00	-	(125,000.00)	237,500.00	-	(237,500.00)	237,450.00
18-387-100	Contributions & Donations from Private Sources	-	676.00	676.00	5,000.00	25.00	(4,975.00)	-	8,300.00	8,300.00	-
18-387-800	Park & Recreation Impact Fees	-	5,427.57	5,427.57	-	-	-	-	-	-	-
18-392-010	Transfer from General Fund	32,500.00	45,000.00	12,500.00	-	-	-	-	-	-	-
Subtotal		72,500.00	86,516.24	14,016.24	140,000.00	15,344.06	(124,655.94)	252,835.00	23,651.77	(229,183.23)	261,111.77
Expenditures											
18-452-010	Community Park Construction & Maintenance	71,950.00	71,205.48	744.52	130,000.00	-	130,000.00	250,000.00	-	250,000.00	261,111.77
Subtotal		71,950.00	71,205.48	744.52	130,000.00	-	130,000.00	250,000.00	-	250,000.00	261,111.77
Total Revenues		72,500.00	86,516.24	14,016.24	140,000.00	15,344.06	(124,655.94)	252,835.00	23,651.77	(229,183.23)	261,111.77
Total Expenditures		71,950.00	71,205.48	744.52	130,000.00	-	130,000.00	250,000.00	-	250,000.00	261,111.77
Fund Balance		550.00	15,310.76	14,760.76	10,000.00	15,344.06	5,344.06	2,835.00	23,651.77	20,816.77	-

Capital Reserve Fund (30)

Account # Description		2022			2023			2024			2025
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 9/30	Difference	Budget
Revenues											
	Fund Balance on January 1	1,141.89	1,142.09	0.20	57,199.32	1,199.52	(55,999.80)	199.32	221.17	21.85	1,010.03
30-341-010	Interest on Checking	-	2.93	2.93	-	21.65	21.65	10.00	0.03	(9.97)	-
30-392-010	Transfer from General Fund	50,623.00	21,000.00	(29,623.00)	-	56,000.00	56,000.00	-	788.83	788.83	15,000.00
Subtotal		51,764.89	22,145.02	(29,619.87)	57,199.32	57,221.17	21.85	209.32	1,010.03	800.71	16,010.03
Expenditures											
30-409-750	Capital Purchase - Truck	-	-	-	-	-	-	-	-	-	-
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		21,000.00	20,945.50	-	57,000.00	57,000.00	-	-	-	-	-
Total Revenues		51,764.89	22,145.02	(29,619.87)	57,199.32	57,221.17	21.85	209.32	1,010.03	800.71	16,010.03
Total Expenditures		21,000.00	20,945.50	-	57,000.00	57,000.00	-	-	-	-	-
Fund Balance		30,764.89	1,199.52	(29,619.87)	199.32	221.17	21.85	209.32	1,010.03	800.71	16,010.03

Highway Aid Fund (35)

Account # Description		2022			2023			2024			2025
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 9/30	Difference	Budget
Revenues											
	Fund Balance on January 1	62,200.00	48,543.91	(13,656.09)	105,200.00	105,202.12	2.12	78,100.00	78,069.78	(30.22)	35,348.03
35-341-020	Interest	250.00	92.07	(157.93)	100.00	107.21	7.21	100.00	86.36	(13.64)	100.00
35-355-020	PA Liquid Fuel's Tax Deposit	55,793.47	56,566.14	772.67	57,140.49	59,647.98	2,507.49	58,660.74	59,231.01	570.27	58,064.05
Subtotal		118,243.47	105,202.12	(13,041.35)	162,440.49	164,957.31	2,516.82	136,860.74	137,387.15	526.41	93,512.08
Expenditures											
35-409-341	Advertising	-	-	-	-	392.32	(392.32)	-	1,404.12	(1,404.12)	500.00
35-409-710	Highway Repair & Maintenance	-	-	-	100,000.00	86,495.21	13,504.79	125,000.00	100,635.00	24,365.00	93,000.00
Subtotal		-	-	-	100,000.00	86,887.53	13,112.47	125,000.00	102,039.12	22,960.88	93,500.00
Total Revenues		118,243.47	105,202.12	(13,041.35)	162,440.49	164,957.31	2,516.82	136,860.74	137,387.15	526.41	93,512.08
Total Expenditures		-	-	-	100,000.00	86,887.53	13,112.47	125,000.00	102,039.12	22,960.88	93,500.00
Fund Balance		118,243.47	105,202.12	(13,041.35)	62,440.49	78,069.78	15,629.29	11,860.74	35,348.03	23,487.29	12.08