

**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
<b>Revenues</b>											
<b>Real Property Taxes</b>											
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
<b>Subtotal</b>		<b>63,800.00</b>	<b>65,903.02</b>	<b>2,103.02</b>	<b>64,500.00</b>	<b>68,517.28</b>	<b>4,017.28</b>	<b>67,200.00</b>	<b>66,686.54</b>	<b>(513.46)</b>	<b>67,000.00</b>
<b>Local Tax Enabling Act</b>											
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
<b>Subtotal</b>		<b>133,100.00</b>	<b>188,598.58</b>	<b>55,498.58</b>	<b>153,300.00</b>	<b>168,347.23</b>	<b>15,047.23</b>	<b>154,400.00</b>	<b>129,861.87</b>	<b>(24,538.13)</b>	<b>155,520.00</b>
<b>Business License &amp; Permits</b>											
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
<b>Subtotal</b>		<b>12,000.00</b>	<b>12,535.70</b>	<b>535.70</b>	<b>13,000.00</b>	<b>11,830.01</b>	<b>(1,169.99)</b>	<b>12,000.00</b>	<b>8,785.27</b>	<b>(3,214.73)</b>	<b>12,000.00</b>
<b>Fines</b>											
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
<b>Subtotal</b>		<b>5,600.00</b>	<b>8,543.57</b>	<b>2,943.57</b>	<b>8,500.00</b>	<b>8,692.60</b>	<b>192.60</b>	<b>8,500.00</b>	<b>4,002.61</b>	<b>(4,497.39)</b>	<b>5,800.00</b>
<b>Interest Earnings</b>											
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
<b>Subtotal</b>		<b>350.00</b>	<b>417.47</b>	<b>67.47</b>	<b>350.00</b>	<b>5,217.84</b>	<b>4,867.84</b>	<b>12,850.00</b>	<b>10,109.05</b>	<b>(2,740.95)</b>	<b>11,550.00</b>
<b>Intergovernmental Revenues</b>											
01-350-000	Intergovernmental Revenues	100,170.41	51,310.07	(48,860.34)	-	63,765.65	63,765.65	-	-	-	-
<b>Subtotal</b>		<b>100,170.41</b>	<b>51,310.07</b>	<b>(48,860.34)</b>	<b>-</b>	<b>63,765.65</b>	<b>63,765.65</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>State Shared Revenues</b>											
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
<b>Subtotal</b>		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
<b>State Payments in Lieu of Taxes</b>											
01-356-020	Game Commission Lands (State Gamelands)	-	449.16	449.16	-	449.16	449.16	-	-	-	-
		-	449.16	449.16	-	449.16	449.16	-	-	-	-
<b>General Government</b>											
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
<b>Subtotal</b>		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
<b>Public Safety</b>											
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
<b>Subtotal</b>		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
<b>Miscellaneous Revenue</b>											
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
<b>Subtotal</b>		700.00	393.60	(306.40)	500.00	181.43	(318.57)	500.00	0.10	(499.90)	150.00
<b>Contributions &amp; Donations from Private Sources</b>											
01-387-000	Contributions & Donations from Private Sources	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>		-	-	-	-	-	-	-	-	-	-
<b>Interfund Operating Transfers</b>											
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
<b>Subtotal</b>		500.00	-	(500.00)	54,759.00	5,429.22	(49,329.78)	2,353.00	-	(2,353.00)	2,045.35
<b>Refunds of Prior Year Expenditures</b>											
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
<b>Subtotal</b>		500.00	618.14	118.14	500.00	1,600.78	1,100.78	1,000.00	385.37	(614.63)	500.00
<b>Total Revenue</b>		<b>331,270.41</b>	<b>353,957.79</b>	<b>22,687.38</b>	<b>315,059.00</b>	<b>352,859.88</b>	<b>37,800.88</b>	<b>281,523.00</b>	<b>240,831.74</b>	<b>(40,691.26)</b>	<b>275,395.35</b>

## General Fund (01)

Account # Description		2022			2023			2024			2025
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 9/30	Difference	Proposed
<b>Expenditures</b>											
<b>Governing Body</b>											
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
<b>Subtotal</b>		<b>4,450.00</b>	<b>6,367.59</b>	<b>(1,917.59)</b>	<b>6,325.00</b>	<b>6,310.76</b>	<b>14.24</b>	<b>6,325.00</b>	<b>4,881.75</b>	<b>1,443.25</b>	<b>6,325.00</b>
<b>Executive</b>											
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	-
<b>Subtotal</b>		<b>26,634.00</b>	<b>28,850.57</b>	<b>(2,216.57)</b>	<b>28,634.00</b>	<b>27,799.04</b>	<b>834.96</b>	<b>31,150.00</b>	<b>22,908.51</b>	<b>8,047.49</b>	<b>33,150.00</b>
<b>Financial Administration</b>											
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
<b>Subtotal</b>		<b>1,500.00</b>	<b>1,120.00</b>	<b>380.00</b>	<b>1,500.00</b>	<b>1,130.00</b>	<b>370.00</b>	<b>1,500.00</b>	<b>1,783.44</b>	<b>(283.44)</b>	<b>3,000.00</b>
<b>Tax Collection</b>											
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
<b>Subtotal</b>		<b>6,563.00</b>	<b>7,480.20</b>	<b>(917.20)</b>	<b>6,686.00</b>	<b>7,313.80</b>	<b>(627.80)</b>	<b>12,073.00</b>	<b>6,956.40</b>	<b>5,116.60</b>	<b>11,863.75</b>
<b>Law</b>											
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
<b>Subtotal</b>		<b>8,000.00</b>	<b>9,677.02</b>	<b>(1,677.02)</b>	<b>9,000.00</b>	<b>8,274.50</b>	<b>725.50</b>	<b>10,000.00</b>	<b>5,917.80</b>	<b>4,082.20</b>	<b>10,000.00</b>
<b>IT/Networking</b>											
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
<b>Subtotal</b>		<b>5,000.00</b>	<b>3,903.63</b>	<b>1,096.37</b>	<b>3,000.00</b>	<b>2,106.70</b>	<b>893.30</b>	<b>3,000.00</b>	<b>612.00</b>	<b>2,388.00</b>	<b>2,000.00</b>
<b>General Government Building</b>											

## 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)	-
<b>Subtotal</b>		<b>12,220.00</b>	<b>16,092.48</b>	<b>(3,872.48)</b>	<b>112,740.00</b>	<b>79,009.80</b>	<b>33,730.20</b>	<b>11,800.00</b>	<b>77,996.06</b>	<b>(66,196.06)</b>	<b>10,550.00</b>
<b>Police</b>											
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
<b>Subtotal</b>		<b>18,000.00</b>	<b>18,000.00</b>	<b>-</b>	<b>18,900.00</b>	<b>19,215.00</b>	<b>(315.00)</b>	<b>28,000.00</b>	<b>27,518.40</b>	<b>481.60</b>	<b>29,000.00</b>
<b>Fire</b>											
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	-
<b>Subtotal</b>		<b>26,375.00</b>	<b>26,331.80</b>	<b>43.20</b>	<b>28,000.00</b>	<b>28,224.86</b>	<b>(224.86)</b>	<b>58,000.00</b>	<b>26,768.07</b>	<b>31,231.93</b>	<b>8,000.00</b>
<b>Planning and Zoning</b>											
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
<b>Subtotal</b>		<b>10,000.00</b>	<b>13,047.78</b>	<b>(3,047.78)</b>	<b>11,250.00</b>	<b>29,770.28</b>	<b>(18,520.28)</b>	<b>18,500.00</b>	<b>31,605.27</b>	<b>(13,105.27)</b>	<b>26,750.00</b>
<b>Emergency Management</b>											
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
<b>Subtotal</b>		<b>100.00</b>	<b>-</b>	<b>100.00</b>	<b>1,000.00</b>	<b>280.99</b>	<b>719.01</b>	<b>1,000.00</b>	<b>-</b>	<b>1,000.00</b>	<b>500.00</b>
<b>Highway General</b>											
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
<b>Subtotal</b>		<b>48,600.00</b>	<b>47,686.77</b>	<b>913.23</b>	<b>52,600.00</b>	<b>46,585.51</b>	<b>6,014.49</b>	<b>56,100.00</b>	<b>35,272.81</b>	<b>20,827.19</b>	<b>52,100.00</b>

## General Fund (01)

Account # Description		2022			2023			2024			2025
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 9/30	Difference	Proposed
<b>Snow and Ice Removal</b>											
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
<b>Subtotal</b>		<b>5,000.00</b>	<b>2,539.06</b>	<b>2,460.94</b>	<b>5,000.00</b>	<b>5,542.40</b>	<b>(542.40)</b>	<b>5,000.00</b>	<b>2,076.10</b>	<b>2,923.90</b>	<b>2,500.00</b>
<b>Street Signs</b>											
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
<b>Subtotal</b>		<b>500.00</b>	<b>1,095.29</b>	<b>(595.29)</b>	<b>1,000.00</b>	<b>761.95</b>	<b>238.05</b>	<b>1,000.00</b>	<b>-</b>	<b>1,000.00</b>	<b>5,000.00</b>
<b>Repair of Tools and Machinery</b>											
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
<b>Subtotal</b>		<b>5,000.00</b>	<b>1,756.77</b>	<b>3,243.23</b>	<b>3,500.00</b>	<b>2,267.07</b>	<b>1,232.93</b>	<b>5,000.00</b>	<b>4,422.41</b>	<b>577.59</b>	<b>2,500.00</b>
<b>Bridge &amp; Highway Construction</b>											
01-439-370	Bridge & Highway Construction & Maintenance	-	-	-	-	2,297.85	(2,297.85)	5,000.00	4,892.28	107.72	5,000.00
<b>Subtotal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,297.85</b>	<b>(2,297.85)</b>	<b>5,000.00</b>	<b>4,892.28</b>	<b>107.72</b>	<b>5,000.00</b>
<b>Culture / Recreation Contributions</b>											
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
<b>Subtotal</b>		<b>2,000.00</b>	<b>2,000.00</b>	<b>-</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>-</b>	<b>1,250.00</b>	<b>1,250.00</b>	<b>-</b>	<b>1,500.00</b>
<b>Employer Paid Benefits and Withholding Items</b>											
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
<b>Subtotal</b>		<b>6,435.00</b>	<b>6,297.71</b>	<b>137.29</b>	<b>6,924.00</b>	<b>5,736.09</b>	<b>1,187.91</b>	<b>6,825.00</b>	<b>4,602.27</b>	<b>2,222.73</b>	<b>7,435.04</b>
<b>Insurance</b>											
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
<b>Subtotal</b>		<b>17,600.00</b>	<b>17,250.00</b>	<b>350.00</b>	<b>18,000.00</b>	<b>19,332.00</b>	<b>(1,332.00)</b>	<b>20,000.00</b>	<b>20,569.00</b>	<b>(569.00)</b>	<b>14,200.00</b>
<b>Refund of Prior Year Revenue</b>											
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
<b>Subtotal</b>		-	-	-	-	3,876.28	(3,876.28)	-	4,016.10	(4,016.10)	4,000.00
<b>Interfund Operating Transfer</b>											
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)	-	-	-	-
<b>Subtotal</b>		127,293.41	144,461.12	(17,167.71)	-	56,025.00	(56,025.00)	-	788.83	(788.83)	40,021.56
<b>Total Expenditures</b>		<b>331,270.41</b>	<b>353,957.79</b>	<b>(22,687.38)</b>	<b>315,059.00</b>	<b>352,859.88</b>	<b>(37,800.88)</b>	<b>281,523.00</b>	<b>284,837.50</b>	<b>(3,508.50)</b>	<b>275,395.35</b>
<b>Total Revenues</b>		<b>331,270.41</b>	<b>353,957.79</b>	<b>22,687.38</b>	<b>315,059.00</b>	<b>352,859.88</b>	<b>37,800.88</b>	<b>281,523.00</b>	<b>240,831.74</b>	<b>(40,691.26)</b>	<b>275,395.35</b>
<b>Total Expenditures</b>		<b>331,270.41</b>	<b>353,957.79</b>	<b>(22,687.38)</b>	<b>315,059.00</b>	<b>352,859.88</b>	<b>(37,800.88)</b>	<b>281,523.00</b>	<b>284,837.50</b>	<b>(3,508.50)</b>	<b>275,395.35</b>
<b>Excess Year End Fund Balance</b>		-	(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
<b>Revenues</b>											
	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	-	-	-	-	-	-	-
<b>Subtotal</b>		<b>72,500.00</b>	<b>86,516.24</b>	<b>14,016.24</b>	<b>140,000.00</b>	<b>15,344.06</b>	<b>(124,655.94)</b>	<b>252,835.00</b>	<b>23,651.77</b>	<b>(229,183.23)</b>	<b>261,111.77</b>
<b>Expenditures</b>											
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
<b>Subtotal</b>		<b>71,950.00</b>	<b>71,205.48</b>	<b>744.52</b>	<b>130,000.00</b>	<b>-</b>	<b>130,000.00</b>	<b>250,000.00</b>	<b>-</b>	<b>250,000.00</b>	<b>261,111.77</b>
<b>Total Revenues</b>		<b>72,500.00</b>	<b>86,516.24</b>	<b>14,016.24</b>	<b>140,000.00</b>	<b>15,344.06</b>	<b>(124,655.94)</b>	<b>252,835.00</b>	<b>23,651.77</b>	<b>(229,183.23)</b>	<b>261,111.77</b>
<b>Total Expenditures</b>		<b>71,950.00</b>	<b>71,205.48</b>	<b>744.52</b>	<b>130,000.00</b>	<b>-</b>	<b>130,000.00</b>	<b>250,000.00</b>	<b>-</b>	<b>250,000.00</b>	<b>261,111.77</b>
<b>Fund Balance</b>		<b>550.00</b>	<b>15,310.76</b>	<b>14,760.76</b>	<b>10,000.00</b>	<b>15,344.06</b>	<b>5,344.06</b>	<b>2,835.00</b>	<b>23,651.77</b>	<b>20,816.77</b>	<b>-</b>

## Capital Reserve Fund (30)

Account # Description		2022			2023			2024			2025
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 9/30	Difference	Budget
<b>Revenues</b>											
	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
<b>Subtotal</b>		<b>51,764.89</b>	<b>22,145.02</b>	<b>(29,619.87)</b>	<b>57,199.32</b>	<b>57,221.17</b>	<b>21.85</b>	<b>209.32</b>	<b>1,010.03</b>	<b>800.71</b>	<b>16,010.03</b>
<b>Expenditures</b>											
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	-	-	-	-	-
<b>Subtotal</b>		<b>21,000.00</b>	<b>20,945.50</b>	<b>-</b>	<b>57,000.00</b>	<b>57,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>		<b>51,764.89</b>	<b>22,145.02</b>	<b>(29,619.87)</b>	<b>57,199.32</b>	<b>57,221.17</b>	<b>21.85</b>	<b>209.32</b>	<b>1,010.03</b>	<b>800.71</b>	<b>16,010.03</b>
<b>Total Expenditures</b>		<b>21,000.00</b>	<b>20,945.50</b>	<b>-</b>	<b>57,000.00</b>	<b>57,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance</b>		<b>30,764.89</b>	<b>1,199.52</b>	<b>(29,619.87)</b>	<b>199.32</b>	<b>221.17</b>	<b>21.85</b>	<b>209.32</b>	<b>1,010.03</b>	<b>800.71</b>	<b>16,010.03</b>

## Highway Aid Fund (35)

Account # Description		2022			2023			2024			2025
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	As of 9/30	Difference	Budget
<b>Revenues</b>											
	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
<b>Subtotal</b>		<b>118,243.47</b>	<b>105,202.12</b>	<b>(13,041.35)</b>	<b>162,440.49</b>	<b>164,957.31</b>	<b>2,516.82</b>	<b>136,860.74</b>	<b>137,387.15</b>	<b>526.41</b>	<b>93,512.08</b>
<b>Expenditures</b>											
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
<b>Subtotal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000.00</b>	<b>86,887.53</b>	<b>13,112.47</b>	<b>125,000.00</b>	<b>102,039.12</b>	<b>22,960.88</b>	<b>93,500.00</b>
<b>Total Revenues</b>		<b>118,243.47</b>	<b>105,202.12</b>	<b>(13,041.35)</b>	<b>162,440.49</b>	<b>164,957.31</b>	<b>2,516.82</b>	<b>136,860.74</b>	<b>137,387.15</b>	<b>526.41</b>	<b>93,512.08</b>
<b>Total Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>100,000.00</b>	<b>86,887.53</b>	<b>13,112.47</b>	<b>125,000.00</b>	<b>102,039.12</b>	<b>22,960.88</b>	<b>93,500.00</b>
<b>Fund Balance</b>		<b>118,243.47</b>	<b>105,202.12</b>	<b>(13,041.35)</b>	<b>62,440.49</b>	<b>78,069.78</b>	<b>15,629.29</b>	<b>11,860.74</b>	<b>35,348.03</b>	<b>23,487.29</b>	<b>12.08</b>