

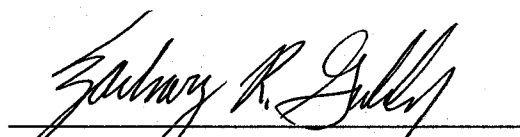
RESOLUTION NO. 2019-06

This Resolution is made on the 11th day of December, 2019, 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 2020 budget for Freedom Township, said budget attached hereto, and further adopts the tax millage rates as set forth in said budget.

ATTEST:

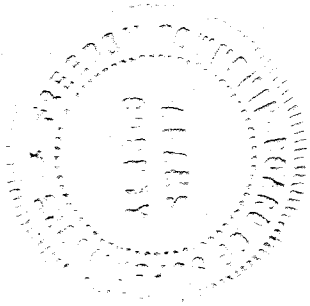
FREEDOM TOWNSHIP


Secretary


Allen Beckett, Chairman


Paul Kellett, Vice-Chairman


Matt Young, Supervisor



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

2020 FINAL BUDGET

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

2020 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		2017			2018			2019	2020
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	Budget
Interfund Operating Transfers									
01-392-010	Transfer from General Fund Unallocated Monies	-	-	-	-	-	-	16,999.98	-
01-392-400	Transfer from Certificate of Deposit	-	-	-	-	-	-	-	14,500.00
Subtotal		-	-	-	-	-	-	16,999.98	14,500.00
Refunds of Prior Year Expenditures									
01-395-000	Refunds of Prior Year	20.00	841.77	821.77	20.00	4,452.90	4,432.90	100.00	500.00
Subtotal		20.00	841.77	821.77	20.00	4,452.90	4,432.90	100.00	500.00
Total Revenue		272,685.31	307,564.46	34,879.15	275,674.21	319,480.22	43,806.01	245,809.98	236,475.00

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	3,750.00
01-400-420	Dues/Subscriptions/Memberships	-	75.00	(75.00)	-	710.00	(710.00)	850.00	700.00
01-400-460	Continuing Education/Conferences	96.00	-	96.00	96.00	-	96.00	100.00	100.00
Subtotal		5,721.00	5,700.00	21.00	5,721.00	6,335.00	(614.00)	6,575.00	4,550.00
Executive									
01-401-110	Manager, RTK Officer, Secretary, Treasurer, & Zoning Officer Salary	14,000.00	15,991.11	(1,991.11)	17,000.00	19,061.06	(2,061.06)	18,200.00	20,000.00
01-401-210	Office Supplies	1,500.00	1,136.67	363.33	1,500.00	2,675.09	(1,175.09)	1,500.00	1,500.00
01-401-341	Advertising - General	600.00	691.79	(91.79)	600.00	1,739.96	(1,139.96)	800.00	600.00
01-401-350	Manager & Treasurer Bond	456.00	-	456.00	456.00	-	456.00	556.00	556.00
01-401-460	Continuing Education/Conferences	100.00	56.00	44.00	100.00	87.61	12.39	100.00	1,500.00
Subtotal		16,656.00	17,875.57	(1,219.57)	19,656.00	23,563.72	(3,907.72)	21,156.00	24,156.00
Financial Administration									
01-402-311	Accounting & Auditing Services	675.00	675.00	-	675.00	1,005.00	(330.00)	725.00	725.00
Subtotal		675.00	675.00	-	675.00	-	675.00	725.00	725.00
Tax Collection									
01-403-116	Tax Collector Commission	3,200.00	3,315.00	(115.00)	3,200.00	3,304.17	(104.17)	3,200.00	3,200.00
01-403-210	Supplies	-	506.34	(506.34)	-	604.06	(604.06)	500.00	500.00
01-403-770	YATB Earned Income Tax Commission	-	2,156.79	(2,156.79)	-	2,084.56	(2,084.56)	2,127.50	2,127.50
Subtotal		3,200.00	5,978.13	(2,778.13)	3,200.00	5,992.79	(2,792.79)	5,827.50	5,827.50
Law									
01-404-317	Solicitor Fees	5,000.00	6,540.00	(1,540.00)	5,000.00	8,977.25	(3,977.25)	15,400.00	7,500.00
Subtotal		5,000.00	6,540.00	(1,540.00)	5,000.00	8,977.25	(3,977.25)	15,400.00	7,500.00
IT/Networking									
01-407-310	Professional Services	-	-	-	-	-	-	1,400.00	1,500.00
Subtotal		-	-	-	-	-	-	1,400.00	1,500.00
General Government Building									
01-409-260	Maintenance Services - Minor Equipment	500.00	64.72	435.28	500.00	-	500.00	500.00	500.00
01-409-300	Maintenance Services - Equipment	2,500.00	1,790.81	709.19	2,500.00	1,845.89	654.11	2,500.00	2,000.00
01-409-310	Cleaning Services	600.00	-	600.00	600.00	550.00	50.00	600.00	600.00
01-409-317	Personal Services	500.00	735.00	(235.00)	500.00	502.70	(2.70)	-	-
01-409-318	Other Services	2,000.00	3,071.52	(1,071.52)	2,000.00	1,200.01	799.99	500.00	500.00
01-409-360	Utilities	2,600.00	3,457.28	(857.28)	2,600.00	3,528.31	(928.31)	3,000.00	3,500.00
01-409-373	Building Repair & Maintenance	500.00	504.95	(4.95)	500.00	3,632.50	(3,132.50)	500.00	1,000.00
Subtotal		9,200.00	9,624.28	(424.28)	9,200.00	11,259.41	(2,059.41)	7,600.00	8,100.00
Police									
01-410-114	Police Protection	-	-	-	-	-	-	-	-
Subtotal		-	-	-	-	-	-	-	-
Fire									
01-411-000	Foreign Fire Insurance Premium	7,000.00	6,854.28	145.72	7,000.00	7,165.35	(165.35)	7,100.00	7,200.00
01-411-540	Greenmount Fire Department Donation	14,400.00	14,400.00	-	14,400.00	14,400.00	-	14,400.00	16,400.00

General Fund (01)

		2017			2018			2019	2020
Account #	Description	Budget	Actual	Difference	Budget	Actual	Difference	Budget	Budget
Subtotal		21,400.00	21,254.28	145.72	21,400.00	21,565.35	(165.35)	21,500.00	23,600.00
Planning and Zoning									
01-414-110	Planning Commission Salaries	250.00	825.00	(575.00)	250.00	775.00	(525.00)	500.00	500.00
01-414-200	Planning & Zoning Supplies	-	-	-	-	-	-	450.00	450.00
01-414-310	Sewage Enforcement Services	-	-	-	-	-	-	2,000.00	2,000.00
01-414-313	Engineering Services	10,000.00	12,718.81	(2,718.81)	10,000.00	10,923.68	(923.68)	10,000.00	10,000.00
01-414-314	Zoning Hearing Board Legal Services	-	-	-	-	-	-	500.00	-
01-414-317	Code Revision / Codification	-	-	-	-	-	-	5,000.00	15,500.00
01-414-318	Planning & Zoning Misc.	6,000.00	250.00	5,750.00	6,000.00	658.95	5,341.05	1,500.00	1,000.00
01-414-341	Advertising Planning Commission / ZHB	-	-	-	-	-	-	500.00	150.00
Subtotal		16,250.00	13,793.81	2,456.19	16,250.00	12,357.63	3,892.37	20,450.00	29,600.00
Emergency Management									
01-415-120	Emergency Management Salary	200.00	-	200.00	200.00	-	200.00	200.00	200.00
01-415-242	Emergency Management Equipment	-	-	-	-	-	-	2,526.21	-
Subtotal		200.00	-	200.00	200.00	-	200.00	2,726.21	200.00
Highway General									
01-430-115	Wages	33,000.00	29,451.50	3,548.50	33,000.00	39,270.50	(6,270.50)	33,000.00	37,000.00
01-430-260	Small Tools & Equipment	1,000.00	1,307.89	(307.89)	1,000.00	836.29	163.71	1,100.00	1,300.00
01-430-317	Fuel & Misc. Expenses	500.00	-	500.00	500.00	14,766.23	(14,266.23)	-	2,500.00
01-430-331	Travel Reimbursement	50.00	106.72	(56.72)	50.00	-	50.00	50.00	100.00
Subtotal		34,550.00	30,866.11	3,683.89	34,550.00	54,873.02	(20,323.02)	34,150.00	40,900.00
Snow and Ice Removal									
01-432-245	Anti-Skid & Other Materials	4,000.00	1,706.23	2,293.77	4,000.00	4,234.08	(234.08)	4,000.00	4,500.00
Subtotal		4,000.00	1,706.23	2,293.77	4,000.00	4,234.08	(234.08)	4,000.00	4,500.00
Street Signs									
01-433-245	Signs & Materials	3,500.00	292.29	3,207.71	3,500.00	3,802.16	(302.16)	500.00	1,000.00
Subtotal		3,500.00	292.29	3,207.71	3,500.00	3,802.16	(302.16)	500.00	1,000.00
Repair of Tools and Machinery									
01-437-451	Repair of Tools & Machinery	2,000.00	1,666.36	333.64	6,000.00	4,439.23	1,560.77	5,000.00	5,000.00
Subtotal		2,000.00	1,666.36	333.64	6,000.00	4,439.23	1,560.77	5,000.00	5,000.00
Bridge & Highway Construction									
01-439-370	Bridge & Highway Construction	100,000.00	2,778.91	97,221.09	100,000.00	70,730.94	29,269.06	41,999.98	5,000.00
Subtotal		100,000.00	2,778.91	97,221.09	100,000.00	70,730.94	29,269.06	41,999.98	5,000.00
Culture / Recreation Contributions									
01-451-540	Adams County SPCA	540.66	540.66	-	40.66	40.66	-	250.00	250.00
01-451-541	Adams County Office for Aging	-	-	-	-	-	-	100.00	250.00
01-451-542	Community Media of South Central PA	-	-	-	-	-	-	250.00	1,000.00
01-451-543	Gettysburg Area Recreation Authority	-	-	-	250.00	250.00	-	250.00	250.00
01-451-544	Rabbit Transit	-	-	-	250.00	250.00	-	250.00	250.00
Subtotal		540.66	540.66	-	540.66	540.66	-	1,100.00	2,000.00
Employer Paid Benefits and Withholding Items									
01-481-192	FICA Expenses (Social Security & Medicare)	4,500.00	4,169.13	330.87	4,500.00	7,054.56	(2,554.56)	4,800.00	4,800.00
01-481-194	Unemployment Compensation	750.00	874.38	(124.38)	750.00	944.81	(194.81)	850.00	1,300.00
Subtotal		5,250.00	5,043.51	206.49	5,250.00	7,999.37	(2,749.37)	5,650.00	6,100.00
Insurance									
01-486-195	Worker's Compensation	11,500.00	7,640.04	3,859.96	11,500.00	10,715.00	785.00	11,603.00	12,000.00
01-486-351	Property Insurance / Liability	9,600.00	-	9,600.00	9,600.00	-	9,600.00	8,138.00	8,500.00
Subtotal		21,100.00	7,640.04	13,459.96	21,100.00	10,715.00	10,385.00	19,741.00	20,500.00
Refund of Prior Year Revenue									
01-491-000	Refund of Prior Year Revenue	60.00	97.96	(37.96)	60.00	-	60.00	-	-
Subtotal		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	25,000.00

General Fund (01)

Account # Description		2017			2018			2019	2020
		<i>Budget</i>	<i>Actual</i>	<i>Difference</i>	<i>Budget</i>	<i>Actual</i>	<i>Difference</i>	<i>Budget</i>	<i>Budget</i>
01-492-096	Transfer to Park and Recreation Fund	-	-	-	-	-	-	100.00	20,000.00
Subtotal		-	2,631.20	(2,631.20)	-	-	-	30,100.00	45,000.00
Total Expenditures		249,302.66	134,704.34	114,598.32	256,302.66	247,385.61	8,917.05	245,600.69	235,758.50
Total Revenues		272,685.31	307,564.46	34,879.15	275,674.21	319,480.22	43,806.01	245,809.98	236,475.00
Total Expenditures		249,302.66	134,704.34	114,598.32	256,302.66	247,385.61	8,917.05	245,600.69	235,758.50
Excess Year End Fund Balance		23,382.65	172,860.12	149,477.47	19,371.55	72,094.61	52,723.06	209.29	716.50

Park and Recreation Fund (18)

		2019	2020
Account #	Description	<i>Budget</i>	<i>Budget</i>
Revenues			
	Fund Balance	-	100.00
18-387-800	Park & Rec Fees	-	-
18-392-010	Transfer from General Fund	100.00	20,000.00
Subtotal		100.00	20,100.00
Expenditures			
18-452-010	PA DCNR Grant Match Requirement	-	20,000.00
Subtotal		-	20,000.00
Total Revenues		100.00	20,100.00
Total Expenditures		-	20,000.00
Estimated Fund Balance		100.00	100.00

Capital Reserve Fund (30)

Account # Description		2019 <i>Budget</i>	2020 <i>Budget</i>
Revenues			
	Fund Balance	1,524.53	50,352.94
30-392-010	Transfer from General Fund	30,000.00	25,000.00
30-392-020	Transfer from Unallocated General Fund Monies	24,925.47	-
Subtotal		56,450.00	75,352.94
Expenditures			
30-409-740	Capital Purchase - Lawn Mower	6,500.00	-
30-409-750	Capital Purchase -	-	-
Subtotal		6,500.00	-
Total Revenues		56,450.00	75,352.94
Total Expenditures		6,500.00	-
Estimated Fund Balance		49,950.00	75,352.94

Highway Aid Fund (35)

		2019	2020
Account #	Description	<i>Budget</i>	<i>Budget</i>
Revenues			
	Fund Balance	135,000.00	148,500.00
35-341-020	Interest	100.00	200.00
35-355-020	PA Liquid Fuel's Tax Deposit	61,077.42	59,823.48
Subtotal		196,177.42	208,523.48
Expenditures			
35-409-710	Highway Repair & Maintenance	75,000.00	100,000.00
Subtotal		75,000.00	100,000.00
Total Revenues		196,177.42	208,523.48
Total Expenditures		75,000.00	100,000.00
Estimated Fund Balance		121,177.42	108,523.48