

**FREEDOM TOWNSHIP BOARD OF SUPERVISORS
BUDGET WORKSHOP
OCTOBER 9, 2019
6:30 P.M.**

BOARD OF SUPERVISORS

Allen Beckett, Chairperson
Paul Kellett, Vice-Chairperson
Matt Young

TOWNSHIP OFFICIALS PRESENT

Zachary Gulden, Township Manager
Linus Fenicle, Township Solicitor

MEMBERS OF THE PUBLIC PRESENT

Jim Geleta

CALL TO ORDER

Chair Beckett called the Board of Supervisor's Budget Workshop to order at 6:40 p.m.

PUBLIC COMMENT

None

DISCUSSION OF THE 2020 PROPOSED BUDGET

Mr. Gulden presented the 2020 proposed budget, which is attached to this document. The Board requested the following changes:

1. Add \$2,500 for possible Subdivision and Land Development Ordinance update by Adams County.
2. Add current year expenditures under Highway Aid Fund.

OTHER BUSINESS

None

PUBLIC COMMENT

None

ADJOURNMENT

There being no further business Vice-Chair Kellett made a **MOTION** to adjourn. The Motion was **SECONDED** by Chair Beckett. Chair Beckett adjourned the meeting at 6:59 p.m.

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

2020 PROPOSED 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

FREEDOM TOWNSHIP 2020 BUDGET TALKING POINTS

- **NO TAX INCREASE IS PROPOSED!**
- The Township's CD expires in March of 2020 with an expected ending balance of \$64,500. The proposed budget transfers \$14,500 from the CD to the General Fund, and opens a new higher interest CD for \$50,000.
- \$13,000 for ordinance codification. Presentation by Manager at meeting & more information on the next two pages of budget document.
- \$105,000 from the Highway Aid Fund is budgeted for highway construction / repair.
- \$25,000 General Fund transfer to the Capital Reserve Fund.
- \$20,000 General Fund transfer to the Park & Recreation Fund. The PA Department of Conservation & Natural Resources offers a \$20,000 grant with no match requirement and an additional \$20,000 grant with a \$20,000 local match, provided the total project cost does not exceed \$60,000. The \$20,000 would be transferred and used only if the grant is awarded. Pavilion project @ Township property.
- \$1,000 for Community Media (.5% franchise fee). – recordings of meetings

What is Codification?

- Codification is the arrangement of laws systematically.
- A municipal code is an organization of local legislation by subject matter, from the general to the specific.
- Codifying includes removing repealed or obsolete ordinances and editing for proper grammar, consistency and clarity.
- Codifying also encompasses formatting the material into user-friendly titles, chapters and sections, and supplementing with new ordinances.
- The result is one body of current, enforceable law.

Why the Need for a Code?

- To establish a logical and enforceable system of law.
- To provide government transparency; make laws available to officials and citizens in a form they can find and understand.
- To help avoid lawsuits. If accurate, up-to-date provisions are available and easy to understand, there is less room for misunderstandings and fraudulent claims.
- To provide courts with the current, accurate municipal law.
- To increase efficiency in municipal operations by reducing loss of revenue from uncollected or unenforced fines, and costly legal fees due to an improper ordinance.
- To strengthen voter confidence.
- Quick, accurate location of ordinances.
- Easy identification of amended, repealed or superseded ordinances.
- Recognition and elimination of old, obsolete or redundant provisions.

Staff recommends codification with **General Code** due to a lower general fee, lower supplement fee, and it is the company used most by Adams County municipalities.

	Code Publishing	General Code	MuniCode
Codification (500 pages)	\$11,650.00	\$10,607.00	\$11,000.00
Online annual maintenance fee	\$480.00	\$695.00	\$450.00
Supplement services (adding pages during codification process) per page	\$10.00	\$19.00	\$22.00
Supplement services (adding pages after codification process) per page	\$22.95 + per hour web update fee	\$19.00	\$20.00 (price includes paper copies & shipping)
# of code books provided	0	5	3 with binders and 7 paper copies
Cost of additional code books	\$69.90 + binding at cost	\$75.00	Price included in per page fee, binding at cost
Experience - # of communities served	530	3,000+ US & Canada	4,500
Misc.	Price does not include legal analysis	Price does include legal analysis & research by attorney	Price does include legal analysis & research by attorney.

Adams County Municipality	Codified their ordinances?	If yes, with who?
Abbottstown Borough	Yes	General Code
Arendtsville Borough	Yes	General Code
Bendersville Borough	Yes	General Code
Biglerville Borough	Yes	General Code
Bonneauville Borough	Yes	General Code
Carroll Valley Borough	Yes	General Code
East Berlin Borough	No	N/A
Fairfield Borough	Yes	Code Publishing
Gettysburg Borough	Yes	General Code
Littlestown Borough	Yes	General Code
McSherrystown Borough	Yes	General Code
New Oxford Borough	Yes	General Code
York Springs Borough	No	N/A
Berwick Township	"No, but plan on it"	N/A
Butler Township	Yes	General Code
Conewago Township	Yes	General Code
Cumberland Township	Yes	General Code
Franklin Township	Yes	General Code
Freedom Township	No	N/A
Germany Township	Yes	General Code
Hamiltonban Township	Yes	General Code
Hamilton Township	Yes	General Code
Highland Township	No	N/A
Huntington Township	Yes	General Code
Latimore Township	No	N/A
Liberty Township	Yes	General Code
Menallen Township	Yes	General Code
Mt. Joy Township	Yes	General Code
Mt. Pleasant Township	No	N/A
Oxford Township	Yes	General Code
Reading Township	Yes	General Code
Straban Township	Yes	General Code
Tyrone Township	Yes	General Code
Union Township	No	N/A

26 – Yes

7 – No (includes Freedom Township)

1 – No, but plan on it

General Fund (01)

Account # Description		2017			2018			2019			2020
		Budget	Actual	Difference	Budget	Actual	Difference	Budget	Actual	Difference	Proposed
Revenues											
Real Property Taxes											
01-301-100	Real Estate Taxes - Current Year	61,000.00	60,495.48	(504.52)	61,000.00	61,272.21	272.21	61,000.00	60,320.15	(679.85)	61,000.00
01-301-200	Real Estate Taxes - Prior Year	1,500.00	1,472.55	(27.45)	1,500.00	-	(1,500.00)	1,400.00	783.06	(616.94)	500.00
01-301-400	Real Estate Taxes - Delinquent	-	-	-	-	1,360.42	1,360.42	100.00	699.11	599.11	500.00
Subtotal		62,500.00	61,968.03	(531.97)	62,500.00	62,632.63	132.63	62,500.00	61,802.32	(697.68)	62,000.00
Local Tax Enabling Act											
01-310-010	Per Capita Taxes - Current Year	3,000.00	3,386.94	386.94	3,000.00	3,379.07	379.07	3,000.00	2,717.70	(282.30)	3,000.00
01-310-020	Per Capita Taxes - Prior Year	-	-	-	-	-	-	50.00	110.00	60.00	50.00
01-310-030	Per Capita Taxes - Delinquent	-	85.88	85.88	-	291.50	291.50	50.00	165.00	115.00	50.00
01-310-100	Real Estate Transfer Taxes	10,000.00	23,434.15	13,434.15	10,000.00	28,754.11	18,754.11	15,000.00	13,102.45	(1,897.55)	15,000.00
01-310-200	Earned Income Tax	110,000.00	116,583.25	6,583.25	110,000.00	130,172.65	20,172.65	115,000.00	49,768.18	(65,231.82)	60,000.00
01-310-220	Earned Income Tax Prior Years	-	-	-	-	-	-	500.00	54,906.56	54,406.56	55,000.00
01-310-600	Amusement / Admission Taxes	11,000.00	11,659.46	659.46	11,000.00	20.00	(10,980.00)	11,000.00	9,531.96	(1,468.04)	-
Subtotal		134,000.00	155,149.68	21,149.68	134,000.00	162,617.33	28,617.33	144,600.00	130,301.85	(14,298.15)	133,100.00
Business License & Permits											
01-321-800	Cable Television Franchise	5,000.00	5,655.47	655.47	5,000.00	6,190.23	1,190.23	5,500.00	5,981.28	481.28	6,000.00
Subtotal		5,000.00	5,655.47	655.47	5,000.00	6,190.23	1,190.23	5,500.00	5,981.28	481.28	6,000.00
Fines											
01-331-110	State & County Collections	1,000.00	1,623.70	623.70	1,000.00	1,568.04	568.04	1,000.00	527.55	(472.45)	500.00
01-331-120	District Magistrate Collection	-	3,461.20	3,461.20	-	1,079.12	1,079.12	1,500.00	650.00	(850.00)	500.00
Subtotal		1,000.00	5,084.90	4,084.90	1,000.00	2,647.16	1,647.16	2,500.00	1,177.55	(1,322.45)	1,000.00
Interest Earnings											
01-341-010	Interest on Checking	70.00	91.98	21.98	70.00	140.09	70.09	110.00	101.36	(8.64)	125.00
01-341-030	Interest on Certificate of Deposit	1,040.00	1,053.59	13.59	1,040.00	1,074.41	34.41	1,100.00	1,093.26	(6.74)	3,400.00
Subtotal		1,110.00	1,145.57	35.57	1,110.00	1,214.50	104.50	1,210.00	1,194.62	(15.38)	3,525.00
Intergovernmental Revenues											
01-350-000	Intergovernmental Revenues	-	-	-	-	-	-	-	-	-	-
01-350-010	Liquid Fuels (moved to Fund 35 for 2019)	57,275.31	58,473.55	1,198.24	60,264.21	61,287.67	1,023.46	-	-	-	-
01-350-020	Liquid Fuels Interest (moved to Fund 35 for 2019)	80.00	184.80	104.80	80.00	256.84	176.84	-	-	-	-
Subtotal		57,355.31	58,658.35	1,303.04	60,344.21	61,544.51	1,200.30	-	-	-	-
State Shared Revenues											
01-355-010	Public Utility Realty Tax (PURTA)	200.00	217.93	17.93	200.00	222.00	22.00	225.00	-	(225.00)	225.00

General Fund (01)

		2017			2018			2019			2020
Account #	Description	Budget	Actual	Difference	Budget	Actual	Difference	Budget	Actual	Difference	Proposed
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	7,854.28	854.28	7,000.00	7,165.35	165.35	7,100.00	7,501.93	401.93	7,200.00
Subtotal		7,500.00	8,372.21	872.21	7,500.00	7,687.35	187.35	7,625.00	7,801.93	176.93	7,725.00
General Government											
01-361-000	General Services	250.00	1,050.00	800.00	250.00	1,005.96	755.96	250.00	3,475.54	3,225.54	1,500.00
01-361-310	Subdivision & Land Development Fees	1,500.00	4,051.98	2,551.98	1,500.00	3,921.00	2,421.00	1,500.00	4,806.50	3,306.50	3,500.00
01-361-330	Zoning Permits	-	-	-	-	-	-	525.00	700.00	175.00	525.00
01-361-340	Hearing Fees	-	-	-	-	-	-	400.00	400.00	-	-
01-361-530	Sale of Subdivision & Land Development Ordinance	-	-	-	-	-	-	-	-	-	-
01-361-540	Sale of Zoning Ordinance	-	-	-	-	-	-	-	60.00	60.00	-
01-361-560	Photocopies	-	-	-	-	-	-	-	7.60	7.60	-
Subtotal		1,750.00	5,101.98	3,351.98	1,750.00	4,926.96	3,176.96	2,675.00	9,449.64	6,774.64	5,525.00
Public Safety											
01-362-410	Driveway Permits	450.00	1,785.00	1,335.00	450.00	-	(450.00)	100.00	-	(100.00)	100.00
01-362-440	Sewage Permits (SEO Fees)	2,000.00	2,555.00	555.00	2,000.00	5,050.00	3,050.00	2,000.00	1,550.00	(450.00)	1,500.00
Subtotal		2,450.00	4,340.00	1,890.00	2,450.00	5,050.00	2,600.00	2,100.00	1,550.00	(550.00)	1,600.00
Miscellaneous Revenue											
01-380-000	Miscellaneous Revenue	-	1,246.50	1,246.50	-	516.65	516.65	-	4,127.40	4,127.40	500.00
Subtotal		-	1,246.50	1,246.50	-	516.65	516.65	-	4,127.40	4,127.40	500.00
Contributions & Donations from Private Sources											
01-387-000	Contributions & Donations from Private Sources	-	-	-	-	-	-	-	2,600.00	2,600.00	-
Subtotal		-	-	-	-	-	-	-	2,600.00	2,600.00	-
Interfund Operating Transfers											
01-392-010	Transfer from General Fund Unallocated Monies	-	-	-	-	-	-	16,999.98	16,999.98	-	-
01-392-400	Transfer from Certificate of Deposit	-	-	-	-	-	-	-	-	-	14,500.00
Subtotal		-	-	-	-	-	-	16,999.98	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	665.53	565.53	500.00
Subtotal		20.00	841.77	821.77	20.00	4,452.90	4,432.90	100.00	665.53	565.53	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	243,652.10	(2,157.88)	236,475.00

General Fund (01)

		2017			2018			2019			2020
Account #	Description	Budget	Actual	Difference	Budget	Actual	Difference	Budget	Actual	Difference	Proposed
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	3,437.50	2,187.50	3,750.00
01-400-420	Dues/Subscriptions/Memberships	-	75.00	(75.00)	-	710.00	(710.00)	850.00	634.92	215.08	700.00
01-400-460	Continuing Education/Conferences	96.00	-	96.00	96.00	-	96.00	100.00	50.00	50.00	100.00
Subtotal		5,721.00	5,700.00	21.00	5,721.00	6,335.00	(614.00)	6,575.00	4,122.42	2,452.58	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	15,166.70	3,033.30	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	1,504.05	(4.05)	1,500.00
01-401-341	Advertising - General	600.00	691.79	(91.79)	600.00	1,739.96	(1,139.96)	800.00	564.27	235.73	600.00
01-401-350	Manager & Treasurer Bond	456.00	-	456.00	456.00	-	456.00	556.00	556.00	-	556.00
01-401-460	Continuing Education/Conferences	100.00	56.00	44.00	100.00	87.61	12.39	100.00	-	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	17,791.02	3,364.98	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	725.00
Subtotal		675.00	675.00	-	675.00	-	675.00	725.00	-	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	3,196.54	3.46	3,200.00
01-403-210	Supplies	-	506.34	(506.34)	-	604.06	(604.06)	500.00	267.68	232.32	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	1,936.48	191.02	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	5,400.70	426.80	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	10,118.00	5,282.00	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	10,118.00	5,282.00	7,500.00
IT/Networking											
01-407-310	Professional Services	-	-	-	-	-	-	1,400.00	1,131.00	269.00	1,500.00
Subtotal		-	-	-	-	-	-	1,400.00	1,131.00	269.00	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	114.16	385.84	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	71.45	2,428.55	2,000.00
01-409-310	Cleaning Services	600.00	-	600.00	600.00	550.00	50.00	600.00	450.00	150.00	600.00
01-409-317	Personal Services	500.00	735.00	(235.00)	500.00	502.70	(2.70)	-	-	-	-

General Fund (01)

		2017			2018			2019			2020
Account #	Description	Budget	Actual	Difference	Budget	Actual	Difference	Budget	Actual	Difference	Proposed
01-409-318	Other Services	2,000.00	3,071.52	(1,071.52)	2,000.00	1,200.01	799.99	500.00	9,913.68	(9,413.68)	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	3,012.02	(12.02)	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	1,214.64	(714.64)	1,000.00
Subtotal		9,200.00	9,624.28	(424.28)	9,200.00	11,259.41	(2,059.41)	7,600.00	14,775.95	(7,175.95)	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	7,501.93	(401.93)	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	12,318.75	2,081.25	16,400.00
Subtotal		21,400.00	21,254.28	145.72	21,400.00	21,565.35	(165.35)	21,500.00	19,820.68	1,679.32	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	550.00	(50.00)	500.00
01-414-200	Planning & Zoning Supplies	-	-	-	-	-	-	450.00	-	450.00	450.00
01-414-310	Sewage Enforcement Services	-	-	-	-	-	-	2,000.00	2,006.00	(6.00)	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	12,717.07	(2,717.07)	10,000.00
01-414-314	Zoning Hearing Board Legal Services	-	-	-	-	-	-	500.00	-	500.00	-
01-414-317	Code Revision / Codification	-	-	-	-	-	-	5,000.00	2,000.00	3,000.00	13,000.00
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	722.59	777.41	1,000.00
01-414-341	Advertising Planning Commission / ZHB	-	-	-	-	-	-	500.00	106.70	393.30	150.00
Subtotal		16,250.00	13,793.81	2,456.19	16,250.00	12,357.63	3,892.37	20,450.00	18,102.36	2,347.64	27,100.00
Emergency Management											
01-415-120	Emergency Management Salary	200.00	-	200.00	200.00	-	200.00	200.00	-	200.00	200.00
01-415-242	Emergency Management Equipment	-	-	-	-	-	-	2,526.21	2,526.21	-	-
Subtotal		200.00	-	200.00	200.00	-	200.00	2,726.21	2,526.21	200.00	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	33,862.50	(862.50)	40,000.00
01-430-260	Small Tools & Equipment	1,000.00	1,307.89	(307.89)	1,000.00	836.29	163.71	1,100.00	1,370.89	(270.89)	1,300.00
01-430-317	Fuel & Misc. Expenses	500.00	-	500.00	500.00	14,766.23	(14,266.23)	-	2,138.01	(2,138.01)	2,500.00
01-430-331	Travel Reimbursement	50.00	106.72	(56.72)	50.00	-	50.00	50.00	92.80	(42.80)	100.00
Subtotal		34,550.00	30,866.11	3,683.89	34,550.00	54,873.02	(20,323.02)	34,150.00	37,464.20	(3,314.20)	43,900.00
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	4,271.66	(271.66)	4,500.00
Subtotal		4,000.00	1,706.23	2,293.77	4,000.00	4,234.08	(234.08)	4,000.00	4,271.66	(271.66)	4,500.00

General Fund (01)

		2017			2018			2019			2020
Account #	Description	Budget	Actual	Difference	Budget	Actual	Difference	Budget	Actual	Difference	Proposed
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	-	500.00	1,000.00
Subtotal		3,500.00	292.29	3,207.71	3,500.00	3,802.16	(302.16)	500.00	-	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	3,870.82	1,129.18	5,000.00
Subtotal		2,000.00	1,666.36	333.64	6,000.00	4,439.23	1,560.77	5,000.00	3,870.82	1,129.18	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	-	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	-	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	-	250.00
01-451-541	Adams County Office for Aging	-	-	-	-	-	-	100.00	100.00	-	250.00
01-451-542	Community Media of South Central PA	-	-	-	-	-	-	250.00	250.00	-	1,000.00
01-451-543	Gettysburg Area Recreation Authority	-	-	-	250.00	250.00	-	250.00	250.00	-	250.00
01-451-544	Rabbit Transit	-	-	-	250.00	250.00	-	250.00	250.00	-	250.00
Subtotal		540.66	540.66	-	540.66	540.66	-	1,100.00	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	4,300.35	499.65	4,800.00
01-481-194	Unemployment Compensation	750.00	874.38	(124.38)	750.00	944.81	(194.81)	850.00	1,170.09	(320.09)	1,300.00
Subtotal		5,250.00	5,043.51	206.49	5,250.00	7,999.37	(2,749.37)	5,650.00	5,470.44	179.56	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	11,713.00	(110.00)	12,000.00
01-486-351	Property Insurance / Liability	9,600.00	-	9,600.00	9,600.00	-	9,600.00	8,138.00	8,138.00	-	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	19,851.00	(110.00)	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	-	30,000.00	25,000.00
01-492-096	Transfer to Park and Recreation Fund	-	-	-	-	-	-	100.00	100.00	-	20,000.00
Subtotal		-	2,631.20	(2,631.20)	-	-	-	30,100.00	100.00	30,000.00	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	165,916.46	79,684.23	236,258.50

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>Actual</i>	<i>Difference</i>	<i>Proposed</i>
Total Revenues	272,685.31	307,564.46	34,879.15	275,674.21	319,480.22	43,806.01	245,809.98	243,652.10	(2,157.88)	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	165,916.46	79,684.23	236,258.50
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	77,735.64	(81,842.11)	216.50

Park and Recreation Fund (18)

Account # Description		2019			2020
		<i>Budget</i>	<i>Actual</i>	<i>Difference</i>	<i>Proposed</i>
Revenues					
	Fund Balance	-	-	-	100.00
18-387-800	Park & Rec Fees	-	-	-	-
18-392-010	Transfer from General Fund	100.00	100.00	-	20,000.00
Subtotal		100.00	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	100.00	-	20,100.00
Total Expenditures		-	-	-	20,000.00
Estimated Fund Balance		100.00	100.00	-	100.00

Capital Reserve Fund (30)

Account # Description		2019			2020
		<i>Budget</i>	<i>Actual</i>	<i>Difference</i>	<i>Proposed</i>
Revenues					
	Fund Balance	1,524.53	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	24,925.47	-	-
Subtotal		56,450.00	26,450.00	-	75,352.94
Expenditures					
30-409-740	Capital Purchase - Lawn Mower	6,500.00	6,097.06	402.94	-
30-409-750	Capital Purchase -	-	-	-	-
Subtotal		6,500.00	6,097.06	402.94	-
Total Revenues		56,450.00	26,450.00	-	75,352.94
Total Expenditures		6,500.00	6,097.06	402.94	-
Estimated Fund Balance		49,950.00	20,352.94	(402.94)	75,352.94

Highway Aid Fund (35)

Account # Description		2019			2020
		<i>Budget</i>	<i>Actual</i>	<i>Difference</i>	<i>Proposed</i>
Revenues					
	Fund Balance	135,000.00	134,993.82	(6.18)	121,177.42
35-341-020	Interest	100.00	96.54	(3.46)	200.00
35-355-020	PA Liquid Fuel's Tax Deposit	61,077.42	62,720.46	1,643.04	59,823.48
Subtotal		196,177.42	197,810.82	1,633.40	181,200.90
Expenditures					
35-409-710	Highway Repair & Maintenance	75,000.00	-	75,000.00	100,000.00
Subtotal		75,000.00	-	75,000.00	100,000.00
Total Revenues		196,177.42	197,810.82	1,633.40	181,200.90
Total Expenditures		75,000.00	-	75,000.00	100,000.00
Estimated Fund Balance		121,177.42	197,810.82	(73,366.60)	81,200.90