Freedom Township,
Adams County,
Commonwealth of Pennsylvania

2026 PROPOSED BUDGET

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

2026 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	2023 Budget	2023 Actual	2023 Difference	2024 Budget	2024 Actual	2024 Difference	2025 Budget	2025 As of 10/31	2025 Difference	2026 Proposed
Revenues											
Real Property Taxes											
01-301-100	Real Estate Taxes - Current Year (0.6058 Mills)	63,000.00	65,568.22	2,568.22	65,000.00	66,071.83	1,071.83	65,500.00	65,631.18	131.18	66,700.00
01-301-200	Real Estate Taxes - Prior Year	500.00	1,536.55	1,036.55	1,000.00	544.04	(455.96)	500.00	1,008.32	508.32	1,000.00
01-301-400	Real Estate Taxes - Delinquent	1,000.00	1,412.51	412.51	1,200.00	1,317.12	117.12	1,000.00	3,669.85	2,669.85	1,300.00
Subtotal		64,500.00	68,517.28	4,017.28	67,200.00	67,932.99	732.99	67,000.00	70,309.35	3,309.35	69,000.00
Local Tax Enabling Act											
01-310-010	Per Capita Taxes - Current Year ($5.00 per adult resident)	2,900.00	3,060.20	160.20	2,900.00	2,969.00	69.00	3,000.00	2,812.50	(187.50)	3,000.00
01-310-020	Per Capita Taxes - Prior Year	50.00	247.50	197.50	100.00	170.50	70.50	150.00	148.50	(1.50)	150.00
01-310-030	Per Capita Taxes - Delinquent	200.00	198.00	(2.00)	150.00	187.00	37.00	100.00	209.00	109.00	150.00
01-310-100	Real Estate Transfer Taxes (0.5%)	25,000.00	27,242.97	2,242.97	25,000.00	20,627.50	(4,372.50)	18,500.00	28,193.65	9,693.65	25,000.00
01-310-200	Earned Income Taxes - Current Year (0.5%)	65,000.00	79,096.85	14,096.85	68,000.00	81,812.17	13,812.17	75,000.00	57,916.14	(17,083.86)	80,000.00
01-310-220	Earned Income Taxes Prior Years	60,000.00	58,232.74	(1,767.26)	58,000.00	67,101.52	9,101.52	58,500.00	60,046.66	1,546.66	65,000.00
01-310-600	Amusement Taxes (5%)	150.00	268.97	118.97	250.00	270.90	20.90	270.00	253.75	(16.25)	270.00
Subtotal		153,300.00	168,347.23	15,047.23	154,400.00	173,138.59	18,738.59	155,520.00	149,580.20	(5,939.80)	173,570.00
Business License & Permits											
01-321-800	Cable Television Franchise Fees (5%)	13,000.00	11,830.01	(1,169.99)	12,000.00	11,685.76	(314.24)	12,000.00	8,805.15	(3,194.85)	11,500.00
Subtotal		13,000.00	11,830.01	(1,169.99)	12,000.00	11,685.76	(314.24)	12,000.00	8,805.15	(3,194.85)	11,500.00
Fines											
01-331-110	County & State Collections	1,000.00	816.46	(183.54)	1,000.00	769.68	(230.32)	800.00	339.12	(460.88)	800.00
01-331-120	District Magistrate Collections	7,500.00	7,876.14	376.14	7,500.00	4,754.55	(2,745.45)	5,000.00	4,180.17	(819.83)	4,000.00
Subtotal		8,500.00	8,692.60	192.60	8,500.00	5,524.23	(2,975.77)	5,800.00	4,519.29	(1,280.71)	4,800.00
Interest Earnings											
01-341-010	Interest on Checking	350.00	403.06	53.06	350.00	166.69	(183.31)	300.00	7,686.87	7,386.87	7,500.00
01-341-030	Interest on Certificate of Deposit	-	4,814.78	4,814.78	12,500.00	13,043.97	543.97	11,250.00	1,516.50	(9,733.50)	11,250.00
Subtotal		350.00	5,217.84	4,867.84	12,850.00	13,210.66	360.66	11,550.00	9,203.37	(2,346.63)	18,750.00
Intergovernmental Revenues											
01-350-000	Intergovernmental Revenues	-	63,765.65	63,765.65	-	-	-	-	-	-	-
Subtotal		-	63,765.65	63,765.65	-	-	-	-	-	-	-
State Shared Revenues											
01-355-010	Public Utility Realty Tax (PURTA)	250.00	227.66	(22.34)	225.00	233.13	8.13	230.00	232.05	2.05	230.00
01-355-040	Alcoholic Beverages Licenses	300.00	150.00	(150.00)	150.00	150.00	-	150.00	150.00	-	150.00
01-355-070	Foreign Fire Insurance Premium Tax	8,000.00	7,924.86	(75.14)	8,000.00	8,018.10	18.10	8,000.00	8,309.95	309.95	8,000.00
Subtotal		8,550.00	8,302.52	(247.48)	8,375.00	8,401.23	26.23	8,380.00	8,692.00	312.00	8,380.00

General Fund (01)

Account #	Description	2023 Budget	2023 Actual	2023 Difference	2024 Budget	2024 Actual	2024 Difference	2025 Budget	2025 As of 10/31	2025 Difference	2026 Proposed
State Payments in Lieu of Taxes											
01-356-020	Game Commission Lands (State Gamelands)	-	449.16	449.16	-	-	-	-	-	-	-
		-	449.16	449.16	-	-	-	-	-	-	-
General Government											
01-361-000	General Services	2,000.00	900.00	(1,100.00)	1,750.00	450.00	(1,300.00)	500.00	1,550.00	1,050.00	1,000.00
01-361-310	Subdivision & Land Development Fees	2,000.00	900.00	(1,100.00)	2,000.00	750.00	(1,250.00)	800.00	1,600.00	800.00	800.00
01-361-330	Zoning Permits	700.00	1,250.00	550.00	1,100.00	1,200.00	100.00	1,500.00	2,135.00	635.00	1,500.00
01-361-340	Hearing Fees	-	-	-	-	-	-	-	-	-	-
01-361-400	Reimbursement of Review Fees	2,000.00	5,408.60	3,408.60	5,000.00	6,254.04	1,254.04	5,000.00	2,110.00	(2,890.00)	1,000.00
01-361-530	Sale of Solar Renewable Energy Certificates / EV Station Electric	500.00	585.46	85.46	500.00	1,065.04	565.04	600.00	314.31	(285.69)	300.00
Subtotal		7,200.00	9,044.06	1,844.06	10,350.00	9,719.08	(630.92)	8,400.00	7,709.31	(690.69)	4,600.00
Public Safety											
01-362-410	Driveway Permits	50.00	50.00	-	55.00	50.00	(5.00)	75.00	-	(75.00)	75.00
01-362-420	Well Permits	50.00	100.00	50.00	55.00	200.00	145.00	75.00	460.00	385.00	150.00
01-362-430	Special Event Permits	300.00	350.00	50.00	385.00	350.00	(35.00)	400.00	800.00	400.00	400.00
01-362-440	Sewage Permits (SEO Fees)	3,500.00	982.10	(2,517.90)	3,500.00	5,096.45	1,596.45	3,500.00	7,750.00	4,250.00	5,000.00
01-362-450	Fireworks Permits	-	-	-			-	-	75.00	75.00	75.00
Subtotal		3,900.00	1,482.10	(2,417.90)	3,995.00	5,696.45	1,701.45	4,050.00	9,085.00	5,035.00	5,700.00
Miscellaneous Revenue											
01-380-000	Miscellaneous Revenue	500.00	181.43	(318.57)	500.00	100.10	(399.90)	150.00	2,388.78	2,238.78	150.00
Subtotal		500.00	181.43	(318.57)	500.00	100.10	(399.90)	150.00	2,388.78	2,238.78	150.00
Contributions & Donations from Private Sources											
01-387-000	Contributions & Donations from Private Sources	-	-	-	-	-	-	-	50.00	50.00	-
Subtotal		-	-	-	-	-	-	-	50.00	50.00	-
Interfund Operating Transfers											
01-392-010	Transfer from General Fund Reserve	54,759.00	5,429.22	(49,329.78)	2,353.00	30,631.40	28,278.40	-	-	-	-
01-392-020	Transfer from Fire Tax Fund (Tax Collector Commission & Employer Taxes)	-	-	-	-	-	-	2,045.35	241.63	(1,803.72)	2,045.00
Subtotal		54,759.00	5,429.22	(49,329.78)	2,353.00	30,631.40	28,278.40	2,045.35	241.63	(1,803.72)	2,045.00
Refunds of Prior Year Expenditures											
01-395-000	Refunds of Prior Year	500.00	1,600.78	1,100.78	1,000.00	385.37	(614.63)	500.00	4,355.12	3,855.12	500.00
Subtotal		500.00	1,600.78	1,100.78	1,000.00	385.37	(614.63)	500.00	4,355.12	3,855.12	500.00
Total Revenue		**315,059.00**	**352,859.88**	**37,800.88**	**281,523.00**	**326,425.86**	**44,902.86**	**275,395.35**	**274,939.20**	**(456.15)**	**298,995.00**
Expenditures											
Governing Body											

General Fund (01)

Account #	Description	2023 Budget	2023 Actual	2023 Difference	2024 Budget	2024 Actual	2024 Difference	2025 Budget	2025 As of 10/31	2025 Difference	2026 Proposed
Governing Body											
01-400-105	Legislative Body - Board of Supervisors Salaries	5,625.00	5,625.00	-	5,625.00	5,625.00	-	5,625.00	4,687.50	937.50	6,895.00
01-400-420	Dues/Subscriptions/Memberships	600.00	585.76	14.24	600.00	588.00	12.00	600.00	594.92	5.08	600.00
01-400-460	Continuing Education/Conferences	100.00	100.00	-	100.00	75.00	25.00	100.00	100.00	-	100.00
Subtotal		6,325.00	6,310.76	14.24	6,325.00	6,288.00	37.00	6,325.00	5,382.42	942.58	7,595.00
Executive											
01-401-110	Manager, RTK Officer, Secretary, Treasurer, & Code/Zoning Officer Salary	25,100.00	25,100.00	-	27,500.00	27,500.00	-	30,000.00	25,000.00	5,000.00	32,500.00
01-401-150	Employee Appreciation	200.00	200.00	-	300.00	356.00	(56.00)	400.00	-	400.00	400.00
01-401-210	Office Supplies	1,500.00	770.10	729.90	1,500.00	1,135.30	364.70	1,000.00	776.34	223.66	1,000.00
01-401-341	Advertising - General	1,000.00	994.94	5.06	1,000.00	688.40	311.60	1,000.00	1,009.16	(9.16)	1,000.00
01-401-350	Manager & Treasurer Bond	734.00	734.00	-	750.00	734.00	16.00	750.00	734.00	16.00	750.00
01-401-460	Continuing Education & Conferences	100.00	-	100.00	100.00	-	100.00	-	-	-	500.00
Subtotal		28,634.00	27,799.04	834.96	31,150.00	30,413.70	736.30	33,150.00	27,519.50	5,630.50	36,150.00
Financial Administration											
01-402-311	Accounting & Auditing Services	1,500.00	1,130.00	370.00	1,500.00	1,783.44	(283.44)	3,000.00	2,666.86	333.14	15,000.00
Subtotal		1,500.00	1,130.00	370.00	1,500.00	1,783.44	(283.44)	3,000.00	2,666.86	333.14	15,000.00
Tax Collection											
01-403-116	Tax Collector Commission @ 5% (Includes Fire Tax Collections for 2025+)	3,323.00	3,520.63	(197.63)	3,450.00	3,487.78	(37.78)	5,357.50	5,373.07	(15.57)	5,475.00
01-403-117	Volunteer EMS / Fire Real Estate Tax Credit	-	-	-	2,500.00	262.82	2,237.18	1,500.00	681.70	818.30	1,000.00
01-403-118	Volunteer EMS / Fire Earned Income Tax Credit	-	-	-	2,500.00	502.00	1,998.00	1,500.00	-	1,500.00	1,000.00
01-403-210	Supplies	500.00	651.08	(151.08)	750.00	632.33	117.67	750.00	504.33	245.67	750.00
01-403-750	Real Estate Delinquent Tax Commission @ 5%	50.00	70.64	(20.64)	60.00	65.86	(5.86)	50.00	183.44	(133.44)	65.00
01-403-760	Real Estate Transfer Tax Commission @ 2%	500.00	544.86	(44.86)	500.00	412.55	87.45	370.00	563.87	(193.87)	500.00
01-403-770	YATB Earned Income Tax Commission @ 1.85% (1.75% for 2024+)	2,313.00	2,526.59	(213.59)	2,313.00	2,568.23	(255.23)	2,336.25	1,978.88	357.37	2,537.50
Subtotal		6,686.00	7,313.80	(627.80)	12,073.00	7,931.57	4,141.43	11,863.75	9,285.29	2,578.46	11,327.50
Law											
01-404-317	Solicitor Fees	9,000.00	8,274.50	725.50	10,000.00	7,452.30	2,547.70	10,000.00	5,151.96	4,848.04	7,500.00
Subtotal		9,000.00	8,274.50	725.50	10,000.00	7,452.30	2,547.70	10,000.00	5,151.96	4,848.04	7,500.00
IT/Networking											
01-407-310	Professional Services	3,000.00	2,106.70	893.30	3,000.00	998.00	2,002.00	2,000.00	540.72	1,459.28	1,000.00
Subtotal		3,000.00	2,106.70	893.30	3,000.00	998.00	2,002.00	2,000.00	540.72	1,459.28	1,000.00

Account #	Description	2023 Budget	2023 Actual	2023 Difference	2024 Budget	2024 Actual	2024 Difference	2025 Budget	2025 As of 10/31	2025 Difference	2026 Proposed
General Government Building											
01-409-260	Maintenance Services - Minor Equipment	500.00	408.00	92.00	500.00	331.79	168.21	500.00	-	500.00	500.00
01-409-300	Maintenance Services - Equipment	1,000.00	111.63	888.37	1,000.00	1,025.69	(25.69)	1,000.00	139.23	860.77	1,000.00

General Fund (01)

Account #	Description	2023 Budget	2023 Actual	2023 Difference	2024 Budget	2024 Actual	2024 Difference	2025 Budget	2025 As of 10/31	2025 Difference	2026 Proposed
01-409-310	Cleaning Services	720.00	720.00	-	800.00	800.00	-	900.00	750.00	150.00	960.00
01-409-318	Park Porta Potty Rental	500.00	441.25	58.75	1,500.00	1,632.00	(132.00)	1,650.00	1,496.00	154.00	1,650.00
01-409-360	Utilities	3,000.00	2,440.36	559.64	3,000.00	3,343.37	(343.37)	3,500.00	2,422.95	1,077.05	3,500.00
01-409-373	Building Repair & Maintenance	2,500.00	2,313.10	186.90	5,000.00	97.41	4,902.59	3,000.00	73.10	2,926.90	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		112,740.00	79,009.80	33,730.20	11,800.00	79,184.03	(67,384.03)	10,550.00	4,881.28	5,668.72	10,610.00
Police											
01-410-114	Police Protection (Liberty Township)	18,900.00	19,215.00	(315.00)	28,000.00	27,518.40	481.60	29,000.00	29,368.80	(368.80)	31,000.00
Subtotal		18,900.00	19,215.00	(315.00)	28,000.00	27,518.40	481.60	29,000.00	29,368.80	(368.80)	31,000.00
Fire											
01-411-000	Foreign Fire Insurance Premium	8,000.00	7,924.86	75.14	8,000.00	8,018.10	(18.10)	8,000.00	8,309.95	(309.95)	8,000.00
01-411-540	Fire Department Donation (Moved to Fire Tax Fund in 2025)	20,000.00	20,300.00	(300.00)	50,000.00	25,300.00	24,700.00	-	500.00	(500.00)	1,000.00
Subtotal		28,000.00	28,224.86	(224.86)	58,000.00	33,318.10	24,681.90	8,000.00	8,809.95	(809.95)	9,000.00
Ambulance/Rescue											
01-413-540	Adams Regional Emergency Medical Services Donation	-	-	-	-	-	-	-	-	-	2,500.00
		-	-	-	-	-	-	-	-	-	2,500.00
Uniform Construction Code (UCC) Enforcement											
01-413-310	UCC Code Enforcement Services	-	-	-	-	1,125.00	(1,125.00)	-	-	-	-
Subtotal		-	-	-	-	1,125.00	(1,125.00)	-	-	-	-
Planning and Zoning											
01-414-110	Planning Commission Salaries	500.00	140.00	360.00	500.00	175.00	325.00	500.00	350.00	150.00	500.00
01-414-200	Planning & Zoning Supplies	500.00	-	500.00	500.00	-	500.00	-	-	-	-
01-414-310	Sewage Enforcement Services	3,500.00	1,990.61	1,509.39	5,000.00	7,789.39	(2,789.39)	3,500.00	3,184.56	315.44	5,000.00
01-414-313	Engineering Services	5,000.00	25,379.00	(20,379.00)	10,000.00	27,842.68	(17,842.68)	20,000.00	3,654.80	16,345.20	10,000.00
01-414-314	Zoning Hearing Board Legal Services	-	-	-	-	-	-	-	-	-	-
01-414-317	Code Revision / Codification Services	500.00	1,728.00	(1,228.00)	1,500.00	1,318.00	182.00	1,500.00	223.00	1,277.00	1,500.00
01-414-318	Planning & Zoning Misc.	500.00	175.00	325.00	500.00	200.00	300.00	1,000.00	100.00	900.00	250.00
01-414-341	Advertising Planning Commission / ZHB	750.00	357.67	392.33	500.00	60.10	439.90	250.00	53.17	196.83	250.00
Subtotal		11,250.00	29,770.28	(18,520.28)	18,500.00	37,385.17	(18,885.17)	26,750.00	7,565.53	19,184.47	17,500.00
Emergency Management											
01-415-120	Emergency Management Salary	500.00	75.00	425.00	500.00	-	500.00	250.00	228.00	22.00	250.00
01-415-242	Emergency Management Supplies/Misc.	500.00	205.99	294.01	500.00	22.00	478.00	250.00	-	250.00	250.00
Subtotal		1,000.00	280.99	719.01	1,000.00	22.00	978.00	500.00	228.00	272.00	500.00
Highway General											
01-430-115	Wages	45,000.00	40,043.50	4,956.50	46,000.00	43,149.50	2,850.50	45,000.00	38,250.00	6,750.00	45,000.00

General Fund (01)

Account #	Description	2023 Budget	2023 Actual	2023 Difference	2024 Budget	2024 Actual	2024 Difference	2025 Budget	2025 As of 10/31	2025 Difference	2026 Proposed
01-430-200	Liberty Township Contracted Road Services	-	-	-	2,500.00	600.00	1,900.00	1,000.00	-	1,000.00	2,500.00
01-430-260	Small Tools & Equipment	2,500.00	2,634.73	(134.73)	2,500.00	1,582.12	917.88	2,500.00	529.46	1,970.54	2,500.00
01-430-317	Fuel Expenses	5,000.00	3,864.05	1,135.95	5,000.00	3,114.69	1,885.31	3,500.00	2,253.27	1,246.73	3,500.00
01-430-331	Travel Reimbursement	100.00	43.23	56.77	100.00	-	100.00	100.00	-	100.00	100.00
Subtotal		52,600.00	46,585.51	6,014.49	56,100.00	48,446.31	7,653.69	52,100.00	41,032.73	11,067.27	53,600.00
Snow and Ice Removal											
01-432-245	Salt & Anti-Skid	5,000.00	5,542.40	(542.40)	5,000.00	2,076.10	2,923.90	2,500.00	2,161.82	338.18	3,000.00
Subtotal		5,000.00	5,542.40	(542.40)	5,000.00	2,076.10	2,923.90	2,500.00	2,161.82	338.18	3,000.00
Street Signs											
01-433-245	Signs & Materials	1,000.00	761.95	238.05	1,000.00	-	1,000.00	5,000.00	4,035.00	965.00	10,000.00
Subtotal		1,000.00	761.95	238.05	1,000.00	-	1,000.00	5,000.00	4,035.00	965.00	10,000.00
Repair of Tools and Machinery											
01-437-451	Repair of Tools & Machinery	3,500.00	2,267.07	1,232.93	5,000.00	4,422.41	577.59	2,500.00	120.00	2,380.00	5,000.00
Subtotal		3,500.00	2,267.07	1,232.93	5,000.00	4,422.41	577.59	2,500.00	120.00	2,380.00	5,000.00
Bridge & Highway Construction											
01-439-370	Bridge & Highway Construction & Maintenance	-	2,297.85	(2,297.85)	5,000.00	5,285.98	(285.98)	5,000.00	1,585.65	3,414.35	10,000.00
Subtotal		-	2,297.85	(2,297.85)	5,000.00	5,285.98	(285.98)	5,000.00	1,585.65	3,414.35	10,000.00
Culture / Recreation Contributions											
01-451-539	Adams County Historical Society (new building donation)	-	-	-	-	-	-	-	-	-	-
01-451-540	Adams County Library System	-	-	-	-	-	-	250.00	250.00	-	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	-	-
01-451-544	Gettysburg Area Recreation Authority	-	-	-	-	-	-	-	-	-	-
01-451-545	Land Conservancy of Adams County	-	-	-	250.00	250.00	-	250.00	250.00	-	5,000.00
01-451-546	Rabbit Transit	250.00	250.00	-	250.00	250.00	-	250.00	250.00	-	250.00
Subtotal		1,000.00	1,000.00	-	1,250.00	1,250.00	-	1,500.00	1,500.00	-	6,000.00
Employer Paid Benefits and Withholding Items											
01-481-192	Social Security & Medicare @ 7.65%	6,124.00	5,554.07	569.93	6,325.00	5,966.42	358.58	6,635.04	5,510.19	1,124.85	6,932.43
01-481-194	Unemployment Compensation	800.00	182.02	617.98	500.00	185.00	315.00	800.00	791.03	8.97	1,300.00
Subtotal		6,924.00	5,736.09	1,187.91	6,825.00	6,151.42	673.58	7,435.04	6,301.22	1,133.82	8,232.43
Insurance											
01-486-195	Worker's Compensation (Fire Dept Portion Moved to Fire Tax Fund 2025+)	10,000.00	11,055.00	(1,055.00)	11,500.00	10,882.00	618.00	4,200.00	2,562.00	1,638.00	3,000.00
01-486-351	Property Insurance / Liability	8,000.00	8,277.00	(277.00)	8,500.00	9,687.00	(1,187.00)	10,000.00	11,710.00	(1,710.00)	12,000.00

General Fund (01)

Account #	Description	2023 Budget	2023 Actual	2023 Difference	2024 Budget	2024 Actual	2024 Difference	2025 Budget	2025 As of 10/31	2025 Difference	2026 Proposed
Subtotal		18,000.00	19,332.00	(1,332.00)	20,000.00	20,569.00	(569.00)	14,200.00	14,272.00	(72.00)	15,000.00
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	-	4,000.00	500.00
Subtotal		-	3,876.28	(3,876.28)	-	4,016.10	(4,016.10)	4,000.00	-	4,000.00	500.00
Interfund Operating Transfer											
01-492-020	Transfer to General Fund Reserve	-	-	-	-	-	-	21.56	-	21.56	2,980.07
01-492-030	Transfer to Capital Reserve Fund	-	56,000.00	(56,000.00)	-	788.83	(788.83)	15,000.00	15,005.00	(5.00)	35,000.00
01-492-040	Transfer to COVID-19 Relief Fund	-	-	-	-	-	-	-	-	-	-
01-492-050	Transfer to Fire Tax Fund	-	-	-	-	-	-	25,000.00	25,000.00	-	
01-492-096	Transfer to Park and Recreation Fund	-	25.00	(25.00)	-	-	-	-	-	-	-
Subtotal		-	56,025.00	(56,025.00)	-	788.83	(788.83)	40,021.56	40,005.00	16.56	37,980.07
Total Expenditures		**315,059.00**	**352,859.88**	**(37,800.88)**	**281,523.00**	**326,425.86**	**(44,902.86)**	**275,395.35**	**212,413.73**	**62,981.62**	**298,995.00**
Total Revenues		**315,059.00**	**352,859.88**	**37,800.88**	**281,523.00**	**326,425.86**	**44,902.86**	**275,395.35**	**274,939.20**	**(456.15)**	**298,995.00**
Total Expenditures		**315,059.00**	**352,859.88**	**(37,800.88)**	**281,523.00**	**326,425.86**	**(44,902.86)**	**275,395.35**	**212,413.73**	**62,981.62**	**298,995.00**
Excess Year End Fund Balance		**-**	**(0.00)**	**0.00**	**-**	**-**	**-**	**0.00**	**62,525.47**	**62,525.47**	**-**

Fire Tax Fund (03)

		2025			2026			2027			2028
Account #	Description	*Budget*	*31-Oct*	*Difference*	*Budget*	*Actual*	*Difference*	Budget	*Actual*	*Difference*	*Budget*
Revenues											
	Fund Balance on January 1	-	-	-	28,000.00	-	(28,000.00)	-	-	-	-
03-301-100	Real Estate Taxes - Current Year (0.35 Mills)	38,000.00	37,860.94	(139.06)	38,500.00	-	(38,500.00)	-	-	-	-
03-301-200	Real Estate Taxes - Prior Year	-	-	-	150.00	-	(150.00)	-	-	-	-
03-301-400	Real Estate Taxes - Delinquent	-	-	-	150.00	-	(150.00)	-	-	-	-
03-341-010	Interest on Checking	25.00	693.48	668.48	800.00	-	(800.00)	-	-	-	-
03-392-010	Transfer from General Fund	25,000.00	25,000.00	-	-	-	-	-	-	-	-
Subtotal		63,025.00	63,554.42	529.42	67,600.00	-	(67,600.00)	-	-	-	-
Expenditures											
03-411-540	Fire Department Yearly Contribution	25,300.00	20,833.30	4,466.70	26,000.00	-	26,000.00	-	-	-	-
03-411-550	Fire Department Capital Purchase Contribution	25,000.00	-	25,000.00	25,000.00	-	25,000.00			-	-
03-486-195	Fire Department's Worker's Compensation Insurance	6,900.00	7,573.00	(673.00)	8,000.00	-	8,000.00	-	-	-	-
03-492-030	Transfer to General Fund (Commission, Employer Taxes, Supplies, Etc.)	2,045.35	241.63	1,803.72	2,100.00	-	2,100.00	-	-	-	-
Subtotal		59,245.35	28,647.93	30,597.42	61,100.00	-	61,100.00	-	-	-	-
Total Revenues		**63,025.00**	**63,554.42**	**529.42**	**67,600.00**	**-**	**(67,600.00)**	**-**	**-**	**-**	**-**
Total Expenditures		**59,245.35**	**28,647.93**	**30,597.42**	**61,100.00**	**-**	**61,100.00**	**-**	**-**	**-**	**-**
Fund Balance		**3,779.65**	**34,906.49**	**31,126.84**	**6,500.00**	**-**	**61,100.00**	**-**	**-**	**-**	**-**

Park and Recreation Fund (18)

Account #	Description	2023 Budget	2023 Actual	2023 Difference	2024 Budget	2024 Actual	2024 Difference	2025 Budget	2025 As of 10/31	2025 Difference	2026 Budget
Revenues											
	Fund Balance on January 1	10,000.00	15,310.76	5,310.76	15,325.00	15,344.06	19.06	23,654.74	23,654.74	0.00	24,322.71
18-341-010	Interest on Checking	-	8.30	8.30	10.00	10.68	0.68	10.00	667.97	657.97	750.00
18-350-000	Intergovernmental Revenues	125,000.00	-	(125,000.00)	237,500.00	-	(237,500.00)	237,450.00	-	(237,450.00)	-
18-355-080	Local Share Assessment Grant	-	-	-	-	-	-	-	-	-	237,450.00
18-387-100	Contributions & Donations from Private Sources	5,000.00	25.00	(4,975.00)	-	8,300.00	8,300.00	-	-	-	-
18-387-800	Park & Recreation Impact Fees	-	-	-	-	-	-	-	-	-	-
18-392-010	Transfer from General Fund	-	-	-	-	-	-	-	-	-	-
Subtotal		140,000.00	15,344.06	(124,655.94)	252,835.00	23,654.74	(229,180.26)	261,114.74	24,322.71	(236,792.03)	262,522.71
Expenditures											
18-452-010	Community Park Construction & Maintenance	130,000.00	-	130,000.00	250,000.00	-	250,000.00	261,114.74	-	261,114.74	262,522.71
Subtotal		130,000.00	-	130,000.00	250,000.00	-	250,000.00	261,114.74	-	261,114.74	262,522.71
Total Revenues		**140,000.00**	**15,344.06**	**(124,655.94)**	**252,835.00**	**23,654.74**	**(229,180.26)**	**261,114.74**	**24,322.71**	**(236,792.03)**	**262,522.71**
Total Expenditures		**130,000.00**	**-**	**130,000.00**	**250,000.00**	**-**	**250,000.00**	**261,114.74**	**-**	**261,114.74**	**262,522.71**
Fund Balance		**10,000.00**	**15,344.06**	**5,344.06**	**2,835.00**	**23,654.74**	**20,819.74**	**-**	**24,322.71**	**24,322.71**	**-**

Capital Reserve Fund (30)

Account #	Description	2023 Budget	2023 Actual	2023 Difference	2024 Budget	2024 Actual	2024 Difference	2025 Budget	2025 As of 10/31	2025 Difference	2026 Budget
Revenues											
	Fund Balance on January 1	57,199.32	1,199.52	(55,999.80)	199.32	221.17	21.85	1,010.03	1,010.03	-	16,276.06
30-341-010	Interest on Checking	-	21.65	21.65	10.00	0.03	(9.97)	-	261.03	261.03	250.00
30-392-010	Transfer from General Fund	-	56,000.00	56,000.00	-	788.83	788.83	15,000.00	15,005.00	5.00	35,000.00
Subtotal		57,199.32	57,221.17	21.85	209.32	1,010.03	800.71	16,010.03	16,276.06	266.03	51,526.06
Expenditures											
30-409-750	Capital Purchase - F-550 Truck	-	-	-	-	-	-	-	-	-	-
30-409-760	Capital Purchase - Roof Mounted Solar	-	-	-	-	-	-	-	-	-	-
30-409-770	Capital Purchase - Garage Addition	57,000.00	57,000.00	-	-	-	-	-	-	-	-
Subtotal		57,000.00	57,000.00	-	-	-	-	-	-	-	-
Total Revenues		**57,199.32**	**57,221.17**	**21.85**	**209.32**	**1,010.03**	**800.71**	**16,010.03**	**16,276.06**	**266.03**	**51,526.06**
Total Expenditures		**57,000.00**	**57,000.00**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Fund Balance		**199.32**	**221.17**	**21.85**	**209.32**	**1,010.03**	**800.71**	**16,010.03**	**16,276.06**	**266.03**	**51,526.06**

Highway Aid Fund (35)

Account #	Description	2023 Budget	2023 Actual	2023 Difference	2024 Budget	2024 Actual	2024 Difference	2025 Budget	2025 As of 10/31	2025 Difference	2026 Budget
Revenues											
	Fund Balance on January 1	105,200.00	105,202.12	2.12	78,100.00	78,069.78	(30.22)	35,359.59	35,359.59	-	97,325.53
35-341-020	Interest	100.00	107.21	7.21	100.00	97.92	(2.08)	100.00	2,667.87	2,567.87	2,500.00
35-355-020	PA Liquid Fuel's Tax Deposit	57,140.49	59,647.98	2,507.49	58,660.74	59,231.01	570.27	58,064.05	59,298.07	1,234.02	57,113.36
Subtotal		162,440.49	164,957.31	2,516.82	136,860.74	137,398.71	537.97	93,523.64	97,325.53	3,801.89	156,938.89
Expenditures											
35-409-341	Advertising	-	392.32	(392.32)	-	1,404.12	(1,404.12)	500.00	-	500.00	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	-	93,000.00	156,438.89
Subtotal		100,000.00	86,887.53	13,112.47	125,000.00	102,039.12	22,960.88	93,500.00	-	93,500.00	156,938.89
Total Revenues		**162,440.49**	**164,957.31**	**2,516.82**	**136,860.74**	**137,398.71**	**537.97**	**93,523.64**	**97,325.53**	**3,801.89**	**156,938.89**
Total Expenditures		**100,000.00**	**86,887.53**	**13,112.47**	**125,000.00**	**102,039.12**	**22,960.88**	**93,500.00**	**-**	**93,500.00**	**156,938.89**
Fund Balance		**62,440.49**	**78,069.78**	**15,629.29**	**11,860.74**	**35,359.59**	**23,498.85**	**23.64**	**97,325.53**	**97,301.89**	**-**