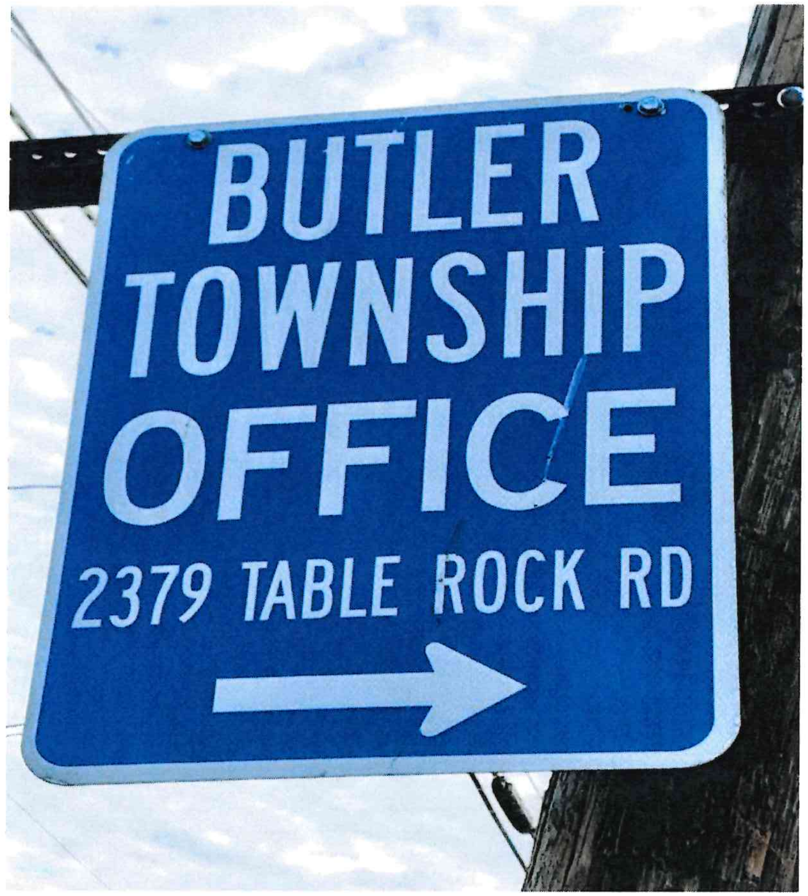
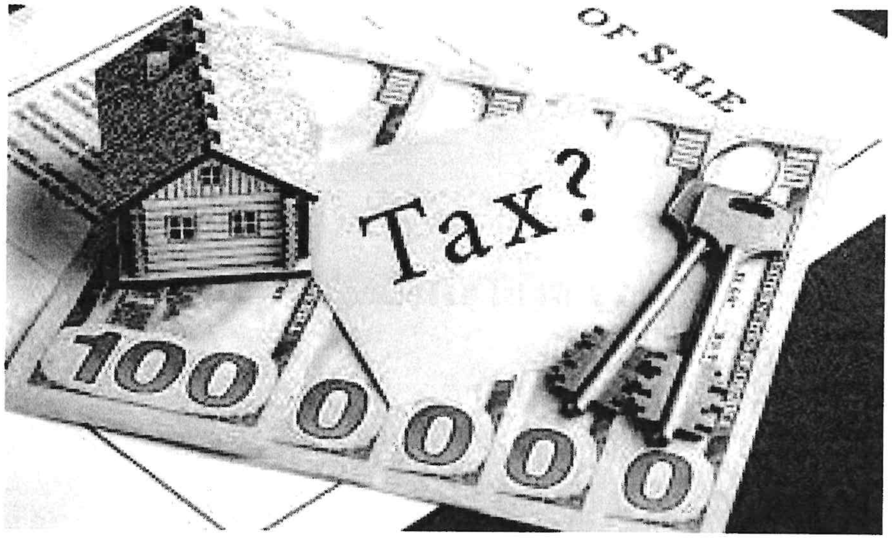
2026 PROPOSED BUDGET



Budget Prepared by Danielle Helwig, Secretary/Treasurer
adopted ______________________

Presented to Supervisors 13-Oct-25
Motion to accepte proposed budget for advertising Nov 10, 2025
Date scheduled for adoption December 8, 2025.



	millage	millage rate	assessment	taxes due	percent of bill	per $1,000 paid
UASD	15.6383	0.0156383	$ 300,000.00	$ 4,691.49	72.65%	$ 726.52
AC	5.1393	0.0051393	$ 300,000.00	$ 1,541.79	23.88%	$ 238.76
BT	0.7472	0.0007472	$ 300,000.00	$ 224.16	3.47%	$ 34.71
				$ 6,457.44	**100.00%**	**$ 1,000.00**

The Township's property tax is levied at .7472, and there is no proposed change to this tax in 2026. The owner of a property in Butler Township that is assessed at $300,00.00 pays $224.16 in property tax to the Township. This same owner pays $1541.79 in property tax to Adams County , and $4691.49 in property tax to the Upper Adams School District .

GENERAL FUND

Acct. #	Classification Name	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2025 THROUGH 10/28/2025	2026 PROPOSED	NOTES/ CHANGES
100.000	Checking Account	393,375	627,616	288,845	300,000	174,228	216,764	
	PLGIT			414,727	413,800	690,868	447,730	
	Money Market	145,906						
	Beginning Balance checking as of Jan 1	**539,281**	**627,616**	**703,572**	**713,800**	**865,096**	**664,494**	
	RECEIPTS							
	REAL PROPERTY TAXES							
301.100	Real Estate Taxes - Current Year	104,874	107681	107,527	106,000	107,037	106,000	
301.200	Real Estate Taxes - Prior Year	909	1153	454	1,000	518	500	
301.400	Delinquent R.E. Taxes (A.C. Tax Claim)	3,166	2906	1,718	2,500	3,213	2,700	
	LOCAL ENABLING TAXES (ACT 511)							
310.010	Per Capita Taxes - Current Year	8,386	8660	8,355	8,100	8,153	8,300	
310.020	Per Capita Taxes - Prior Year	116	704	253	300	2,884	250	
310.030	Delinquent P.C. Tax - J.P. Harris	215	1034	187	300	44	100	
310.100	Real Estate Transfer Taxes	70,218	55492	38,252	35,000	36,826	38,000	
310.210	Earned Income Taxes - Current Year	247,596	257184	259,196	200,000	179,883	250,000	
310.220	Earned Income Taxes - Prior Year	124,564	113776	120,814	108,000	125,472	115,000	
	LICENSES & PERMITS							
321.320	Junkyard License	300	300	300	300	300	300	
321.800	Cable Television Franchise	26,952	26893	25,674	20,000	24,915	24,000	
322.300	Driveway Permits	50	20	30	20	475	200	
	FINES							
331.100	Court - District Magistrate	1,172	1393	772	800	1,454	1,100	
331.120	Violations - A.C. Clerk of Courts	147	353	25	150		25	
331.130	State Police Fines	1,947	1910	1,857	800	818	1,000	
	INTEREST EARNINGS							
341.010	Interest on Checking	593	387	294	280	212	280	
	interest on PLGIT		14727	26,141	15,000	20,096	14,000	
	STATE CAPITAL / OPERATING GRANTS							
352.000	FEDERAL SHARED REVENUES							
	ARPA							
354.120	PEMA Emergency Disaster Relief	433						
	STATE SHARED REVENUE / ENTITLEMENTS							
355.010	Public Utility Rebate (PURTA)	553	550	522	550	563	550	
355.050	State Pension System Assistance	8,489	3795	10,916	10,000	12,378	10,000	

GENERAL FUND

GENERAL FUND

Acct. #	Classification Name	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2025 THROUGH 10/28/2025	2026 PROPOSED	NOTES/ CHANGES
355.070	Foreign Fire Insurance	17,430	17212	17,493	17,500	18,466	18,500	
	STATE PAYMENTS IN LIEU OF TAXES							
356.020	State Game Commission Lands	273	273	955	955	682	682	
	CHARGES FOR SERVICES							
361.314	Reimbursement for Legal Costs							
361.340	zoning hearing fees							
361.810	Septic Pumping Admin Fee	2,460	2098	2,330	1,500	1,060	1,500	
361.320	Reimbursement for Engineering Fees	10,756	4960	3,677	3,000	5,093	4,000	
361.400	Plan Review Fee	1,750	1850	3,720	1,500	410	2,000	
361.710	Photocopies of Documents							
361.730	Electronic Photocopies of Docs							
361.750	Reimbursement for Incurred Expenses	10		4,595				
361.760	Butler Twp. Service/Admin Fee	241	150	235	300	150	150	
361.780	Review Escrow Deposits		1500	4,000	1,500			
361.800	Sewer Fund Administration Fee	600	1000	800	800	800	800	
	PUBLIC SAFETY SERVICES							
362.520	Zoning Hearing Fees			147				check this code
362.510	Zoning Permits	(3,661)	1350	680	1,000	880	840	
362.500	Well Permits	90	60		30	405	400	
362.530	Floodplain permit					100		
362.410	Building Permits	2,203	4946	1,365	800	7,961	5,000	
362.440	Sewer Permits / SEO Fees	1,825	6050	7,625	3,000	2,950	2,600	
362.480	Demolition Permits	110	440	110	110	70	110	
362.490	UCC Inspection Fees	8,531	10606	2,039	0	0		
362.990	SWM Fees	190	370	250	190	220	300	
364.500	sale of Recyclable Material					570	500	
	SPECIAL ASSESSMENTS							
383.110	Public Street Lighting	779	1237	892	1,032	921	1,000	
383.111	Public Street Lighting - Prior Year							
	MISCELLANEOUS INCOME							
389.000	Miscellaneous Income/ARP/LSA Grant	19,934	2167	27,747		1,000		
389.020	Sale of pipe/signs/stones (buiding no. signs?)					1,586	1,500	
391.100	sale of fixed asset			35,000				
392.080	Transfer from Sewer account	77						
392.200	transfer from capital Reserve	18,100			200,000		400,000	

GENERAL FUND

GENERAL FUND

Acct. #	Classification Name	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2025 THROUGH 10/28/2025	2026 PROPOSED	NOTES/ CHANGES
392.030	Interest on Rec Fund							moved to rec sh
392.010	transfer from PLGIT			211,737		263,234		
392.350	transfer from state fund					176,000		
392.360	Transfer from Amish School Account			35,978		1		
394.000	ACNB Bank Loan Proceeds					1,076,693		
	REFUND OF PRIOR EXPENSES							
395.010	Miscellaneous Refunds		1198			686		
395.600	Secretary Health Insurance reimbursement			17,258	16,549	8,300	13,000	
395.020	Insurance Refunds	9,815	1226	757		936		
395.030	Refund of YATB Fees							
395.040	PSATS UC Tax Refund		27					
	Project Loan USDA							
	TOTAL RECEIPTS	***692,193***	***657,636***	***982,677***	***758,866***	***2,094,415***	***1,025,187***	
	BEGINNING BALANCE	***539,281***	***627,616***	***703,572***	***713,800***	***865,096***	***664,494***	
	TOTAL ALL	***1,231,474***	***1,285,252***	***1,686,249***	***1,472,666***	***2,959,511***	***1,689,681***	
	EXPENDITURES							
	GENERAL GOVERNMENT							
400.105	Supervisors' Meeting Pay	4,688	4,688	6,094	5,625	5,625	6,895	
400.187	Convention Compensation							
402.105	Elected Auditors' Wages		438	165	450	400	500	
	GENERAL GOV'T TAX COLLECTIONS							
403.116	Commission on Taxes Collected	8,374	8,602	8,523	9,000	8,527	9,000	
403.210	Tax Collector - Envelopes (Supplies)	1,636	1,509		1,000			
403.310	YATB Distribution Fee	6,861	6,863	6,577	5,500	5,301	6,500	
403.342	Printing Tax Duplicate	1,075	1,306	1,448	1,800	1,432	1,500	
403.350	Tax Collector Bond Premium	100			100		100	
	GERNERAL GOV'T LEGAL FEES							
404.310	Solicitor / Legal Fees	14,612	18,935	26,687	20,000	21,857	23,000	
	GENERAL GOV'T SECRETARY/TREASURER							
405.100	Secretary / Treasurer Wages	11,719	12,672	16,880	16,000	14,180	20,000	
405.150	Assistant Sec / Treas Wages							
405.350	Treasurers' Bonds	1,206	2,852	2,503	2,100	2,266	2,500	

GENERAL FUND

GENERAL FUND

Acct. #	*Classification Name*	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2025 THROUGH 10/28/2025	2026 PROPOSED	NOTES/ CHANGES
	GENERAL GOV'T ADMINISTRATION							
406.210	Office Supplies	968	2,316	300	2,000	2,176	2,000	
406.220	Computer Supplies / Training	1,260	423	40	1,000		500	
406.226	Cleaning Supplies		11	52	50		50	
406.230	Postage	1,050	532	1,118	1,200	592	1,200	
406.240	General Operating Supplies			420				
406.260	Minor Office Equipment Purchase					3,941		
406.320	Communication (Phone,Wireless,Radio)	2,794	2,897	3,046	3,000	2,478		
406.330	Mileage Reimbursement	35	96	38				
406.340	Advertising	2,605	2,901	3,516	2,800	5,676	2,800	
406.342	Printing & Binding - Gen. Code Publ.				2,000		3,000	
406.370	Office Machine Repairs	273	254	524	300	545	500	
406.390	Bank Charges / Fees		40			40		
406.400	Courthouse Recording Fees			37	300			
406.420	Dues/Subscriptions/Membership Fees	2,694	4,659	4,437	3,000	2,539	4,000	
406.460	Seminars & Conference Fees	700	1,546	786	1,000	722	800	
406.470	CDL Drug & Alcohol Testing	109	140	190	300	140	300	
406.990	Miscellaneous Charges		764	4,394	500	597	2,000	
	NETWORKING SERVICES							
407.310	Web Page	60	160		60	60	80	
407.320	Data Processing					309		
	GENERAL GOV'T ENGINEERING							
408.310	Engineering Services	12,360	16,710	24,572	20,000	45,693	20,000	
408.460	Engineer - Meeting Fees	6,859	5,815	6,960	3,000	6,369	6,000	
408.490	Engineer - SWM Fees	1,077	198	79	1,000	687	1,000	
408.500	Engeer fees - Act 537							
	GENERAL GOV'T BUILDINGS							
409.360	Electric	3,622	4,088	3,740	4,300	3,983	4,500	
409.370	Repairs & Maintenance Services	9,368	17,967			23,775	20,000	
409.380	Office Rental	9,540	9,540	10,335	45,540	16,425		
409.730	Maintenance Building		1,913		2,000	1,084,468		
	PUBLIC SAFETY FIRE							
411.000	Foreign Fire Insurance	17,430	17,212	17,212	20,000	18,466	18,000	
411.195	Fire Company Workers Comp. Ins.	16,542	9,690	12,481	10,000	11,323	12,000	
411.380	Fire Hydrant Rental	186	186	186	250	186	200	
411.540	Donations to Fire Companies		8,000	4,000	8,000		8,000	
	PUBLIC SAFETY UCC FEES							

GENERAL FUND

GENERAL FUND

Acct. #	Classification Name	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2025 THROUGH 10/28/2025	2026 PROPOSED	NOTES/ CHANGES
413.320	UCC Hearings		425		500			
413.310	UCC & Code Enforcement Officer	10,011	14,836	2,423	5,000	1,445		TWP PROJECT
	PUBLIC SAFETY ALL OTHER							
414.100	Planning Comm. Meeting Pay		800	2,350	800		1,500	
414.310	Planning & Zoning-Professional Services		3,435	2,350	4,000	5,475	2,000	
414.520	Zoning Hearing Fees					37,564	2,000	
415.460	Civil Defense / EMA	144	65	55	2,700	23	3,000	
419.450	PA One Call	86	84	104	100	136	120	
420/425	**HEALTH & HUMAN SERVICES**							
422.540	Animal Control (SPCA)		1,000	1,000	1,000		1,000	
423.750	Miscellaneous Donations		250	1,250	1,000		1,000	
	PUBLIC WORKS SANITATION							
427.367	Garbage / Refuse Removal	984	1,107	1,147	1,500		1,500	
429.310	Sewage Enforcement Officer	1,967	7,251	8,695	7,500	2,739	8,000	
429.318	Alternate SEO							
429.450	Act 537 Plan Update							
429.490	Chapter 94 Report			395		39		sewer acct
	PUBLIC WORKS ROADS	116						
430.260	Small Tools		625	1,698	500	364	500	
430.740	Mach / Equip Purchases - $10K +	976		28,994		2,349		
430.750	Mach / Equip Purchases $4K - $10K							
	WINTER MAINTENANCE							
432.120	Salaries for Snow Removal	9,610	241	3,940	4,000	4,911	6,000	
432.240	Snow Control Materials	8,705						CAN PAY ALL FR
432.450	Contracted Services							CAN PAY ALL FR
	TRAFFIC CONTROL							
433.245	Traffic Signs	494	621	159				CAN PAY ALL FR
	STREET LIGHTS							
434.361	Street Lights - Electricity	769	1,096	1,249	1,500	1,192	1,500	
	REPAIRS TO TOOLS & MACHINERY							
437.250	Parts	12,013	4,502	9,362	4,000	3,847		CAN PAY ALL FR
437.310	Labor	372	144	613	400	131		CAN PAY ALL FR
	ROAD & BRIDGE MAINTENANCE							
438.120	Labor - Full Time Staff	61,573	77,844	78,733	86,000	63,781	115,000	
438.233	On Road Clear Diesel	2,079				87		
438.245	Materials	365	1,155	520	2,000	140		

GENERAL FUND

GENERAL FUND

Acct. #	Classification Name	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2025 THROUGH 10/28/2025	2026 PROPOSED	NOTES/ CHANGES
438.310	Sub Contractor	1,520	304	4,918	2,000			
	PUBLIC WORKS/ OTHER SERVICES							
447.540	Rabbit Transit Donation		250	1,000	250	(800)	250	
	CULTURE / RECREATION							
452.370	Ballfield Maintenance	2,400	1,680	1,050				
458.540	Sr. Citizens' Center Donations		500	500	500		500	
	DEBT REPAYMENT							
471.000	Principal						462,000	13500./mth
472.000	Interest			264	163,000	18,371		
	EMPLOYER PAID BENEFITS							
481.100	Social Security - Employer Paid	6,637	6,928	7,798	8,000	6,477	9,000	
481.187	Emp. Benefits (Sick,Vac.,Holiday)	11,001	7,255	11,430	9,000	7,017	7,800	
481.198	Income Insurance (Disability)	105						
481.200	Medicare - Employer Paid	1,552	1,620	1,824	2,800	1,515	2,000	
481.301	PSATS UC Group Trust	(532)	652	294	1,500	694	1,500	
483.300	Pension - Township Contribution	9,765	6,498	10,841	10,841	12,500	12,500	
484.000	Workers Compensation	3,533	6,280	910	3,977	3,561	3,200	
Runs Sept-Sept	**INSURANCE, CASUALTY, & SURETY**			3,659				
486.357	Commercial Umbrella		1,389	278	1,111	1,408	2,003	
486.354	Crime/Cyber		863	173	690	684	671	
486.353	General Liability		2,801	628	2,333	3,240	4,384	
486.351	Commercial Property	3,275	2,533	315	1,110	1,338	1,496	
486.352	Business Auto	4,105	6,791	1,283	4,851	5,223	5,412	
486.355	Inland Marine (Equipment)	1,314	2,771	463	1,847	2,064	2,065	
486.356	Public Officials (E & O)/Linebacker	2,437	4,874	882	3,249	3,527	3,527	
486.??	Construction Loan Insurance				2,000			
	HEALTH INSURANCE BENEFITS							
487.196	Group Health Insurance/Vision	98,221	109,883	103,917	111,109	76,520	111,000	
	vision: 481.00 Health: 105342.00							
487.198	Other Group Benefits	10,179	13,192	4,640				
	Dental 254.16 per person				2,900	1,457	1,200	
	Life 309.12 pp				927		928	
	disability 255.80 pp				702	767	768	
	OTHER FINANCING USES							
489.000	other unclassified expenses		220					

GENERAL FUND

Acct. #	Classification Name	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2025 THROUGH 10/28/2025	2026 PROPOSED	NOTES/ CHANGES
491.000	Refund Prior Receipts/payment to Amish			35,978				
491.430	Refund Prior Year Taxes		20			74		
491.480	Refund of Overpayments		30					
	INTERFUND TRANSFERS							
492.000	interfund transfers -other					198		
492.010	Transfer to PLGIT							
492.020	Transfer to Recreation Fund					34,000		
492.080	Transfer to Sewer Account							
492.300	Transfer To Capital Reserve Fund	40,000		251,737	40,000			
492.350	Transfer to state fund	26,092		40		234,468		
492.360	Transfer from GF PLGIT to GF ACNB					229,235		
492.960	American Recovery funds	433						
492.970	Transfer to Fire Tax					1,000		
	OTHER EXPENSES							
493.020	Payroll Tax Penalties					155		
493.310	Professional Services (GMS Funding)	133,174	122,695	65,354	60,000	56,737	12,000	
6560.000	**PAYROLL EXPENSES**	680	594	(269)	600		1,000	
	TOTAL EXPENSES	***605,958***	***582,027***	***822,284***	***750,972***	***2,116,431***	***965,249***	
	Unappropriated Balance	***625,516***	***703,226***	***863,965***	***721,694***	***843,080***	***724,432***	
	GRAND TOTAL ALL	***1,231,474***	***1,285,252***	***1,686,249***	***1,472,666***	***2,959,511***	***1,689,681***	

Acct. #	Classification Name	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2025 THROUGH 10/28/2025	2026 PROPOSED	NOTES/ CHANGES
	Profit/Loss	86,235	75,610	160,393	7,894	(22,016)	59,938	
****	**Liquid Fuels PERMISSIBLE**							
	MUNICIPALITIES may use Liquid Fuels funds for the following:							
	Maintenance, repair, construction or reconstruction							
	of public roads, streets, alleys, courts, and ways, including bridges, culverts and drainage structures, for which municipalities are legally responsible							

GENERAL FUND

Acct. #	*Classification Name*	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2025 THROUGH 10/28/2025	2026 PROPOSED	NOTES/ CHANGES
	Road materials for the maintenance, repair, construction or reconstruction of public roads, streets, alleys, courts, and ways for which they are legally responsible							
	Payment of approved Pennsylvania Infrastructure Bank (PIB) Loans including financing expenses with project approval							
	Purchase, maintenance and repair of traffic control devices such as signs and signal devices							
	Payment of road employee wages for working on the municipality's roads, structures, and road equipment							
	Construction of approved salt storage facilities used only to store salt							
	Purchase of safety equipment and protective clothing							
	Maintenance, repair, construction, or reconstruction of ADA							
	curbs ramps or curb cuts for access by individuals with							
	disabilities							
	20 percent limit on new equipment purchases and							
	year-to-year carryover ability							

GENERAL FUND

Township Building Project

TOTAL COST/LOAN AMOUNT		$ 3,000,000		2025 through 10/28/2025
Loan deposits				1,084,468.30
LOAN DISBURSEMENTS	$	1,076,693.10	as of 10/28/25	
Interent only payments	$	18,370.77	as of 10/28/25	
projected interest payments	$	26,271.00	through 12/31/25	
2026 Projected Monthly Payment	$	162,000.00	$ 13,500 per month	

CAPITAL RESERVE

Acct. #	Classification Name	2022	2023	2024	2025	2026	NOTES/
		ACTUAL	ACTUAL	ACTUAL	Through	Proposed	CHANGES
					10/28/2025		
	REVENUES						
100.00	Beginning Balance as of Jan 1	74,016	95,977	5,994	5,995	5995	
	PLGIt			93,314	438,501	438501	
	Total	**74,016**	**95,977**	**99,308**	**444,496**	**444,496**	
341.01	Interst on ACNB acct		17	1	1	1	
392.01	Transfer from General Fund Account	40,000		40,000			
395.35	Transfer from ARPA			293,847			
341.00	Interest on PLGIT		2,535	11,341	14,670	12000	
	TOTAL RECEIPTS	**40,000**	**2,552**	**345,189**	**14,671**	**12,001**	
	BEGINNING BALANCE	**74,016**	**95,977**	**99,308**	**444,496**	**444,496**	
	TOTAL ALL	**114,016**	**98,529**	**444,497**	**459,167**	**456,497**	
	EXPENDITURES						
430.74	Mach / Equip Purchases $10K +						
492.01	Transfer to General Fund Account					400000	
492.01	Transfer to General Account	18,000					
	(Professional Services, GMS Funding)						
	TOTAL EXPENSES	**18,000**	**-**	**-**	**-**	**400,000**	
	UNAPPROPRIATED BALANCE	**96,016**	**98,529**	**444,497**	**459,167**	**56,497**	
	TOTAL ALL	**114,016**	**98,529**	**444,497**	**459,167**	**456,497**	
Acct. #	**Classification Name**	**2023**	**2023**	**2024**	**2025**	**2026**	
		ACTUAL	**ACTUAL**	**ACTUAL**	**Through**	**Proposed**	
					10/28/2025		
		22,000	2,552	345,189	14,671	(387,999)	

CAPITAL RESERVE

FIRE TAX

Acct. #	Classification Name	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2025 THROUGH 10/28/2025	2026 PROPOSED	NOTES/ CHANGES
	REVENUES							
100.00	Beginning Balance as of Jan 1	116,123	211,911	**59,860**	**5,400**	**6,039**	**60,000**	
	PLGIT			**207,364**	**298,801**	**301,196**	**311,111**	
	TOTAL BEGINNING BALANCE	116,123	211,911	**267,224**	**304,201**	**307,235**	**371,111**	
	Fire Tax							
301.01	Arendtsville FD	7,009	7,219	**14,228**	**7,000**	**7,157**	**7,000**	
301.02	Biglerville FD	44,307	45,355	**89,663**	**44,000**	**44,966**	**44,000**	
301.04	Heidlersburg FD	3,210	3,607	**6,817**	**3,600**	**3,576**	**3,600**	
	Interest on Checking Account & PLGIT							
341.55	Arendtsville	23	958	**983**	**800**	**1,296**	**1,000**	
341.56	Biglerville	160	6,019	**6,190**	**5,000**	**8,145**	**7,900**	
341.57	Heidlersburg	13	479	**492**	**400**	**648**	**500**	
392.00	TRANSFER					**1,000**		
	TOTAL RECEIPTS	**54,722**	**63,637**	**118,373**	**60,800**	**66,788**	**64,000**	
	BEGINNING BALANCE	**116,123**	**211,911**	**267,224**	**304,201**	**307,235**	**371,111**	
	TOTAL ALL	**170,845**	**275,548**	**385,597**	**365,001**	**374,023**	**435,111**	
	EXPENDITURES							
411.55	Arendtsville FD	6,115	8,314	**14,429**	**8,000**		**7,000**	
411.56	Biglerville FD		-	**-**	**80,000**		**350,000**	
411.57	Heidlersburg FD		-	**20,000**	**2,000**		**5,000**	
491.00	Tax Refunds		10	**10**				
492.00	TRANSFER					**1,286**		
	Reconciliation Descrepancies					**(286)**		
	TOTAL EXPENSES	**6,115**	**8,324**	**34,439**	**90,000**	**1,000**	**362,000**	
	UNAPPROPRIATED BALANCE	**164,730**	**267,224**	**351,158**	**275,001**	**373,023**	**73,111**	
	TOTAL ALL	**170,845**	**275,548**	**385,597**	**365,001**	**374,023**	**435,111**	
Acct. #	**Classification Name**	**2022**	**2023**	**2024**	**2025**	**2025**		
		ACTUAL	**ACTUAL**	**ACTUAL**	**ADOPTED**	**Through**		
				11/19/2024		**10/28/2025**		
		48,607	55,313	83,934	(29,200)	65,788	(298,000)	

FIRE TAX

SEWER

Acct. #	Classification Name	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2025 THROUGH 10/28/2025	2026 PROPOSED	NOTES/ CHANGES
	REVENUES							
100.000	**Beginning Balance as of Jan 1**	**186,728**	**168,474**	**55,307**	**55,307**	**11,740**	**11,740**	
	PLGIT			**157,243**	**157,243**	**186,802**	**186,802**	
	Total	**186,728**	**168,474**	**212,550**	**212,550**	**198,542**	**198,542**	
341.010	Interest on Checking Account	161	71	18	20	7	20	
341.010	interest on PLGIT		4,271	9,560	6,500	6,162	6,500	
361.750	Bank fees returned	15						
364.100	Quarterly Charges	65,123	66,698	65,831	60,000	49,483	60,000	
364.110	Connection / Tap In Fees			4,783				
364.317	Late Fees	423	681	377	400	506	400	
392.000	Interfund Transfer	117,019				1,000		
	Transfer from Sewer Checking							
392.100	Transfer from PLGIT					21,000		
	TOTAL RECEIPTS	**182,741**	**71,721**	**80,569**	**66,920**	**78,158**	**66,920**	
	BEGINNING BALANCE	**186,728**	**168,474**	**212,550**	**212,550**	**198,542**	**198,542**	
	TOTAL ALL	**369,469**	**240,195**	**293,119**	**279,470**	**276,700**	**265,462**	
	EXPENDITURES							
406.230	Postage							
406.390	Bank Charges / Fees			15				
406.510	Administration Fees	600	1,000	800	800	1,600	800	
408.310	Engineering Fees		308	316	500		500	
429.250	Repairs and Maintenance Supplies							
429.260	Tapping Fees Biglerville Sewer					4,783		
429.380	Sewer Plant Rental Fees	83,498	28,458	93,378	60,000	76,664	80,000	
429.490	Chapter 94			79			100	
492.010	Transfer to General Fund	77						
	Transfer to Sewer Checking	117,019				21,000		
	Transfer to fire tax					1,000		
492.080	TRANSFER TO SEWER MM							
	TOTAL EXPENSES	**201,194**	**29,766**	**94,588**	**61,300**	**105,047**	**81,400**	
	UNAPPROPRIATED BALANCE	**168,275**	**210,429**	**198,531**	**218,170**	**171,653**	**184,062**	

SEWER

SEWER

	GRAND TOTAL ALL	369,469	240,195	293,119	279,470	276,700	265,462	
Acct. #	Classification Name	2022	2023	2024	2025	2025	2026	NOTES/
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	THROUGH	PROPOSED	CHANGES
						10/28/2025		
		(18,453)	41,955	(14,019)	5,620	(26,889)	(14,480)	

LIQUID FUELS
(STATE)

Acct. #	Classification Name	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ADOPTED	2025 THROUGH 10/28/2025	2026 PROPOSED	NOTES CHANGES
	REVENUES							
	Beginning Balance as of Jan 1	**168,761**	**173,948**	**4,226**	**4,226**	**6,204**	**6,204**	
	PLGIT		**-**	**129,527**	**129,527**	**138,285**	**138,285**	
	TOTAL REVENUES		**173,948**	**133,753**	**133,753**	**144,489**	**144,489**	
341.000	**Interst Earnings**							
341.010	Interest on Checking/Money Market	328	83	39	80	64	**60**	
341.990	Interest on PLGIT		7,527	8,758	5,000	4,597	**5,000**	
355.000	State Shared Revenues/Entitlements							
355.020	Liquid Fuels Tax	140,067	143,918	142,920	142,920	143,090	143,000	
355.030	Turnback of Roads/Payment from State	42,280	42,360	42,360	42,360	42,360	42,360	
392.000	Interfund Operating Transfers					512,000		
392.010	Transfer from General Fund	26,092		40		29,234		
392.200	Interfund transfer state MMA	65,487						
392.070	Transfer from PLGIT							
395.000	Refunds							
395.010	Refund of Prior Expenses		8					
	TOTAL RECEIPTS	**274,254**	**193,896**	**194,117**	**190,360**	**731,345**	**190,420**	
	BEGINNING BALANCE	**168,761**	**173,948**	**133,753**	**133,753**	**144,489**	**144,489**	
	TOTAL ALL	**443,015**	**367,844**	**327,870**	**324,113**	**875,834**	**334,909**	
	EXPENDITURES							
408.000	Engineering fees					4,300		
406.000	General Gov't Administration							
406.390	General Gov't Bank Charges/fees	-	40			80		
430.000	Highways and Roads							
430.260	Small Tools				500			
430.740	Mach / Equip Purchases $10K+					26,100		
430.750	Mach / Equip Purchases $4K - $10K							
431.000	Street Cleaning & Gutters			3,745				
436.000	Storm Sewers and Drains			4,276			5,000	
432.000	Winter Maintenance							
432.120	Salaries for Snow Removal							

LIQUID FUELS
(STATE)

LIQUID FUELS
(STATE)

432.245	Snow Removal Materials				12,000	21,462	6,000	
433.000	Traffic Control							
433.245	Traffic Signs	2,475	3,624	842	3,000	619	1,000	
433.246	Line Painting			1,635		9,146	8,000	
437.000	Repairs of Tools and Machinery							
437.250	Parts for repairs of tools & machinery	8,391	9,615	23,653	9,000	6,887	9,000	
437.310	Labor for repairs of tools & machinery	7,893	11,595	5,421	11,000	5,925	11,000	
438.000	Maintenance & Repairs Roads and Bridges					237		
438.120	Full Time Labor							
438.010	Spray Materials							
	Gasoline for Maintanence equipment							
438.233	On Road Clear Diesel	5,680	8,339	8,477	8,000	6,103	8,000	
438.245	Road Repair Materials	6,876	38,460	124,302	39,000	32,709	33,000	
	Road Repair Materials Plainview Rd Culvert Repair				4,000			
438.310	Road Maint. - Sub Contractors (equip Ren	6,534	18,330	11,030	18,000			
439.000	Highway Construction & Rebuild							
439.310	Yearly project - Sub Contractors		9,300					
439.245	Yearly project - Road Con. Materials	231,208	123,791		125,000	146,078	156,000	
439.384	Yearly project - Equipment Rental		9,300		12,000	8,984	12,000	
492.000	Interfund Operating Transfers					512,000		
	interfund operating transfer	65,487						
492.030	Transfer to State Checking							
492.020	Transfer to PLGIT							
	TOTAL EXPENSES	334,544	232,394	183,381	241,500	780,630	249,000	
	UNAPPROPRIATED BALANCE	108,471	135,450	144,489	82,613	95,204	85,909	
	GRAND TOTAL ALL	443,015	367,844	327,870	324,113	875,834	334,909	
	Classification Name	**2022**	**2023**	**2024**	**2025**	**2025**	**2026**	**NOTES**
	LIQUID FUELS (STATE)	**ACTUAL**	**ACTUAL**	**ACTUAL**	**ADOPTED**	**THROUGH**	**PROPOSED**	**CHANGES**
						10/28/2025		
		(60,290)	(38,498)	10,736	(51,140)	(49,285)	(58,580)	

Liquid Fuels PERMISSIBLE

MUNICIPALITIES may use Liquid Fuels funds for the following:

Maintenance, repair, construction or reconstruction
of public roads, streets, alleys, courts, and ways, including bridges, culverts and drainage structures, for which municipalities are legally responsible

Road materials for the maintenance, repair, construction or reconstruction of public roads, streets, alleys, courts, and ways for which they are legally responsible

LIQUID FUELS
(STATE)

LIQUID FUELS
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	Payment of approved Pennsylvania Infrastructure Bank (PIB) Loans including financing expenses with project approval
	Purchase, maintenance and repair of traffic control devices such as signs and signal devices
	Payment of road employee wages for working on the municipality's roads, structures, and road equipment
	Construction of approved salt storage facilities used only to store salt
	Purchase of safety equipment and protective clothing
	Maintenance, repair, construction, or reconstruction of ADA
	curbs ramps or curb cuts for access by individuals with
	disabilities
	20 percent limit on new equipment purchases and
	year-to-year carryover ability

LIQUID FUELS
(STATE)

Acct. #	Classification Name	2025	2026
RECREATION ACCOUNT		THROUGH	PROPOSED
		10/28/2025	
	Beginning Balance	35,000.00	35,000.00
	Revenues		
	interest on PLGIT	810.00	1,100.00
	Transfer from General Fund		
	TOTAL RECEIPTS	810.00	1,100.00
	BEGINNING BALANCE	35,000.00	35,000.00
	TOTAL ALL	35,810.00	36,100.00
	Expenses		
	Bank fees		
	Transfer to General Fund		
	Donation to Oakside	1,000.00	1,000.00
	TOTAL EXPENSES	1,000.00	1,000.00
	UNAPPROPRIATED BALANCE	34,810.00	35,100.00
	GRAND TOTAL ALL	35,810.00	36,100.00
		2025	**2026**
		ADOPTED	**PROPOSED**