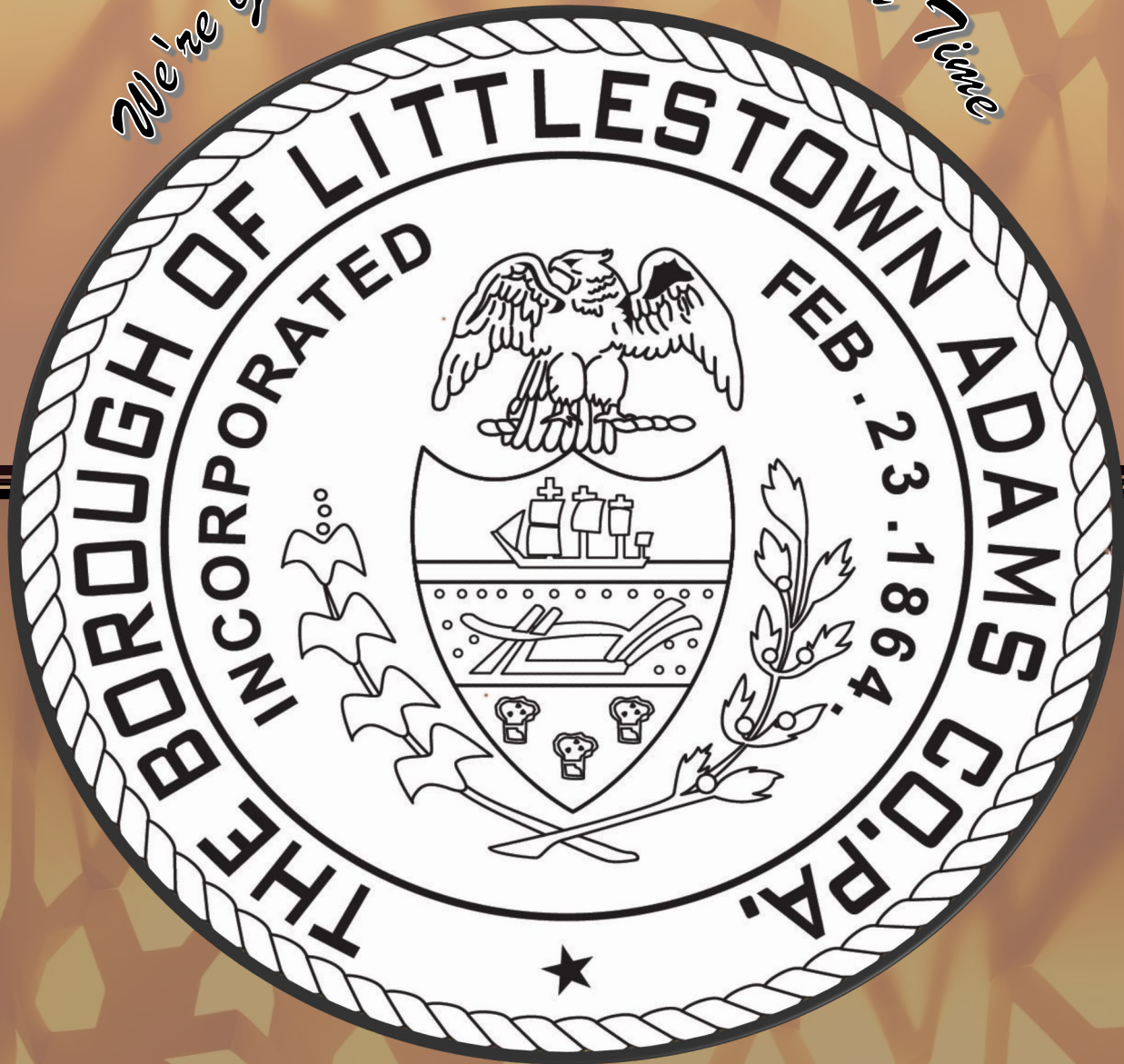


2024 BUDGET

We're Growing. One Neighbor at a Time



Tentatively adopted by Council on November 14, 2023
Final adoption by Council on December 12, 2023

**RESOLUTION ADOPTING THE
BOROUGH OF LITTLESTOWN 2024 BUDGET**

WHEREAS, at a duly-advertised meeting of the Borough Council of the Borough of Littlestown, held December 12, 2023 there was presented a tentative budget for the year 2024, setting forth in detail the anticipated revenues of said Borough for the year 2024, and the estimated expenditures thereof, together with the purpose of said expenditures and the amount to be expended for each such purpose during the year 2024; and


WHEREAS, said proposed Budget has been on file and open for inspection by the General Public in the Office of the Secretary of said Borough from November 15, 2023 for a period of Twenty (20) business days, and Public Notice by advertisement in The Gettysburg Times has been given of such filing as required by law;

BE IT RESOLVED, by the Borough Council of the Borough of Littlestown, and it is hereby resolved by the authority of same, that said Budget for the year 2024, be, and hereby is, finally adopted;

BE IT FURTHER RESOLVED, that the anticipated revenues of said Borough of Littlestown, as set forth in said Budget in detail, be and they hereby are appropriated to the purposes therein set forth in detail, in the amounts therein set forth in detail.


IN WITNESS WHEREOF, the present Resolution has been duly adopted this 12th day of December, 2023 by the Littlestown Borough Council, in duly convened public session.

ATTEST:


Sandy Conrad,
Borough Secretary

(SEAL)

**LITTLESTOWN BOROUGH COUNCIL
BOROUGH OF LITTLESTOWN,
ADAMS COUNTY, PENNSYLVANIA**

By: 
Craig F. Rosendale
Council President

**AN ORDINANCE OF THE BOROUGH OF LITTLESTOWN,
ADAMS COUNTY, PENNSYLVANIA,
ESTABLISHING AND LEVYING THE TAXES UPON REAL PROPERTY,
PERSONS, EARNED INCOME AND PROFITS, LOCAL SERVICES, AND THE
TRANSFER OF REAL PROPERTY WITHIN
THE BOROUGH OF LITTLESTOWN, ADAMS COUNTY, PENNSYLVANIA,
FOR THE FISCAL YEAR 2024**

BE IT ENACTED AND ORDAINED by the Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, and it is hereby **ENACTED AND ORDAINED** by the authority of the same as follows:

SECTION I: The Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, does hereby enact, ordain, impose, levy and assess a tax for general revenue purposes upon all taxable real property located within the Borough of Littlestown, Adams County, Pennsylvania, at the rate of 4.0590 mills on each dollar of assessed valuation.

SECTION II: The Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, does hereby enact, ordain, levy and assess a tax for general revenue purposes at the rate of One-Half of One Percent (0.5%) upon earned income and profits by residents and certain nonresidents of the Borough of Littlestown, Adams County, Pennsylvania, as more particularly set forth in the “Borough of Littlestown Earned Income and Net Profits Tax Ordinance”, duly adopted on November 15, 2011 as Ordinance No. 653 of 2011, effective on January 1, 2012.

SECTION III: The Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, does hereby enact, ordain, impose, levy and assess a tax for general revenue purposes upon the transfer of real property, or any interest in real property, situate within the Borough of Littlestown, Adams County, Pennsylvania, at the rate of One-Half of One Percent (0.5%) of value, as more particularly set forth in the Realty Transfer Tax Ordinance of the Borough of Littlestown, Adams County, Pennsylvania, Ordinance No. 617, adopted on January 22, 2008.

SECTION IV: The Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, does hereby enact, ordain, impose, levy and assess a tax for local services (“LST”) upon persons employed within the Borough of Littlestown, Adams County, Pennsylvania, at the rate of Fifty-Two Dollars (\$52.00) per person per annum, subject, however, to the conditions, requirements and limitations set forth in Act 7 of 2007, amending the Local Tax Enabling Act, Act 511 of 1965. The “Local Services Tax” Ordinance, Ordinance No. 615, adopted November 27, 2007, of the Borough of Littlestown has been amended accordingly to change all references therein to Forty-Two Dollars (\$42.00) to Fifty-Two Dollars (\$52.00), to reflect a change in the manner in which the LST is construed, administered and collected in relation to the former Occupation Tax.

ORDINANCE SERIES: 2023

ORDINANCE NO: _____

SECTION V: The Borough Council of the Borough of Littlestown, Adams County, Pennsylvania, does hereby enact, ordain, levy and assess an annual tax for purpose of making appropriates to fire companies in support of the provision of the fire protection services within the Borough of Littlestown, also referred to as a "Fire Tax", at the rate of 0.25mills on each dollar of assessed valuation, as more particularly set forth in the "Borough of Littlestown Fire Protection Services Appropriations Tax Ordinance", duly adopted on December 13, 2016 as Ordinance No. 681 of 2016, effective on January 1, 2017.

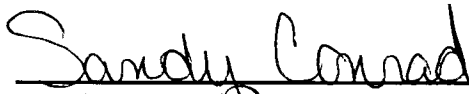
SECTION VI: Any ordinance or resolution, or any portion of any ordinance or resolution, which is inconsistent with the contents of the present ordinance shall be, and the same is hereby, repealed insofar as the same is affected by or inconsistent with the provisions of the present Ordinance.

SECTION VII: This Ordinance shall be effective as of January 1, 2024, for and during the fiscal year 2024.


ENACTED AND ORDAINED into an Ordinance this 12th day of December, 2023.

ATTEST:

LITTLESTOWN BOROUGH COUNCIL
BOROUGH OF LITTLESTOWN,
ADAMS COUNTY, PENNSYLVANIA



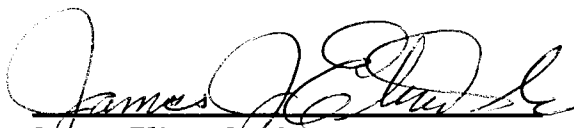
Sandy Conrad
Borough Secretary

By: 

Craig F. Rosendale
Council President

(SEAL)

APPROVED, this 12th day of December, 2023.

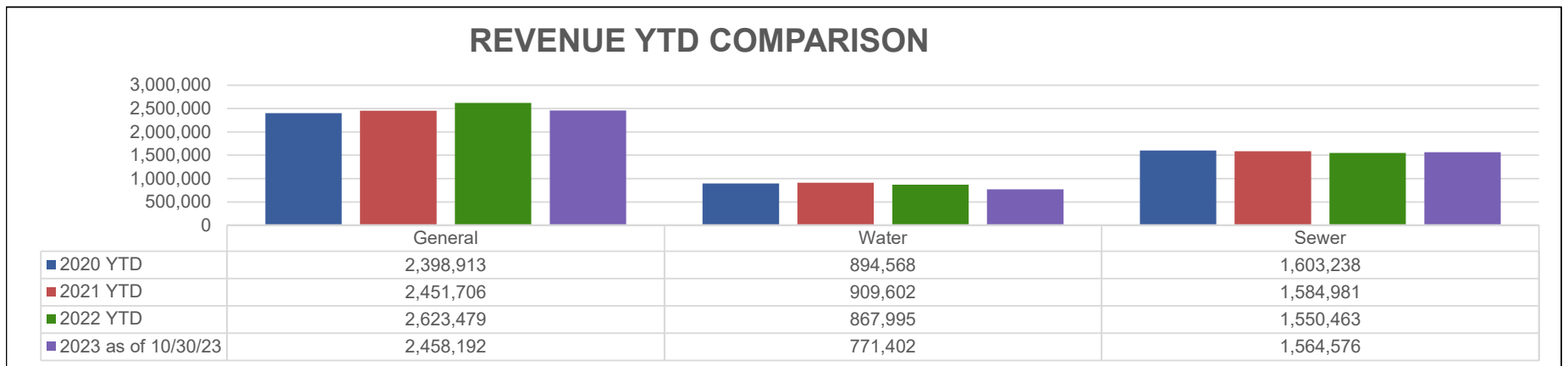
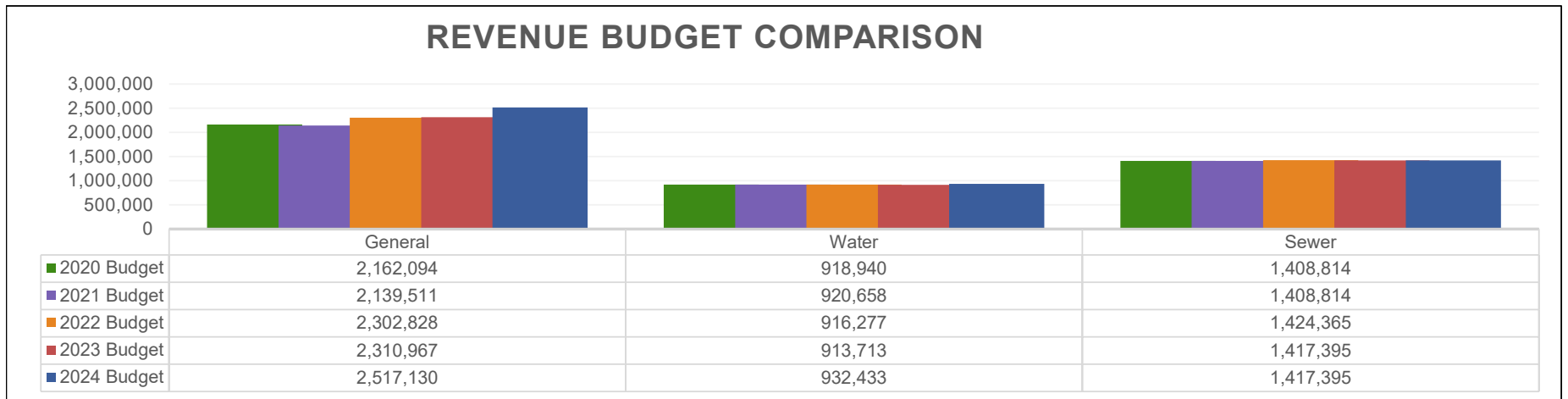


James Eline, Sr., Mayor

Revenue Summary

FUNDS	2020 Budget	2020 YTD	2021 Budget	2021 YTD	2022 Budget	2022 YTD	2023 Budget	2023 as of 10/30/23	2024 Budget
General	2,162,094	2,398,913	2,139,511	2,451,706	2,302,828	2,623,479	2,310,967	2,458,192	2,517,130
Water	918,940	894,568	920,658	909,602	916,277	867,995	913,713	771,402	932,433
Sewer	1,408,814	1,603,238	1,408,814	1,584,981	1,424,365	1,550,463	1,417,395	1,564,576	1,417,395
TOTAL REVENUES	4,489,848	4,896,719	4,468,983	4,946,289	4,643,470	5,041,937	4,642,075	4,794,171	4,866,958

2023 vs 2024 Increase/Decrease	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;">General</td> <td style="padding: 5px; text-align: right;">8.92%</td> </tr> <tr> <td style="padding: 5px;">Water</td> <td style="padding: 5px; text-align: right;">2.05%</td> </tr> <tr> <td style="padding: 5px;">Sewer</td> <td style="padding: 5px; text-align: right;">0.00%</td> </tr> </table>	General	8.92%	Water	2.05%	Sewer	0.00%	Overall % Increase/Decrease	4.84%
General	8.92%								
Water	2.05%								
Sewer	0.00%								

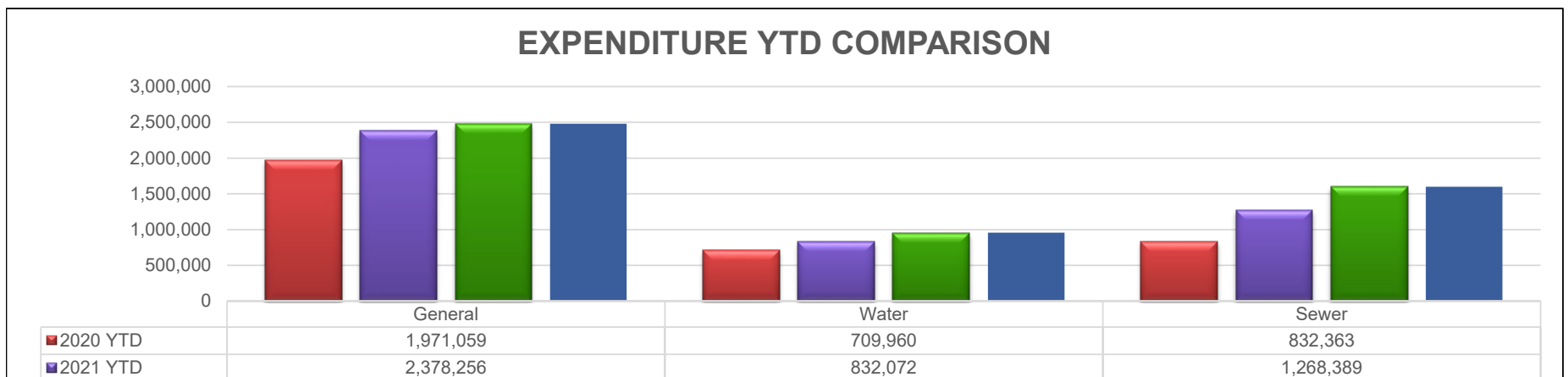
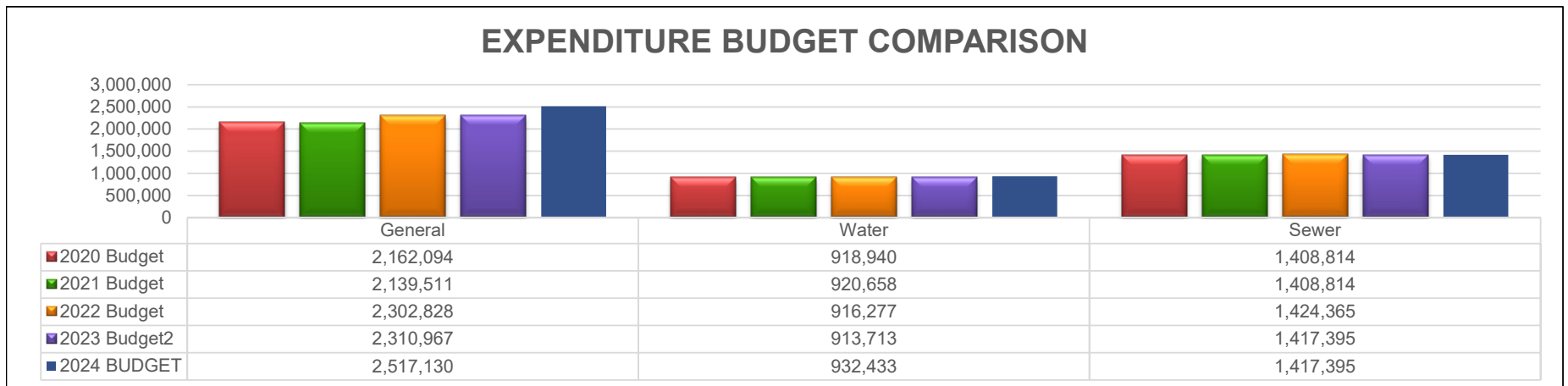


Expenditure Summary

FUNDS	2020 Budget	2020 YTD	2021 Budget	2021 YTD	2022 Budget	2022 YTD	2023 Budget2	2023 as of 10/30/23	2024 BUDGET
General	2,162,094	1,971,059	2,139,511	2,378,256	2,302,828	2,481,253	2,310,967	2,481,253	2,517,130
Water	918,940	709,960	920,658	832,072	916,277	956,426	913,713	956,426	932,433
Sewer	1,408,814	832,363	1,408,814	1,268,389	1,424,365	1,599,228	1,417,395	1,599,228	1,417,395
TOTAL EXPENDITURES	4,489,848	3,513,383	4,468,983	4,478,716	4,643,470	5,036,907	4,642,075	5,036,907	4,866,958

General 8.92%
 Water 2.05%
 Sewer 0.00%

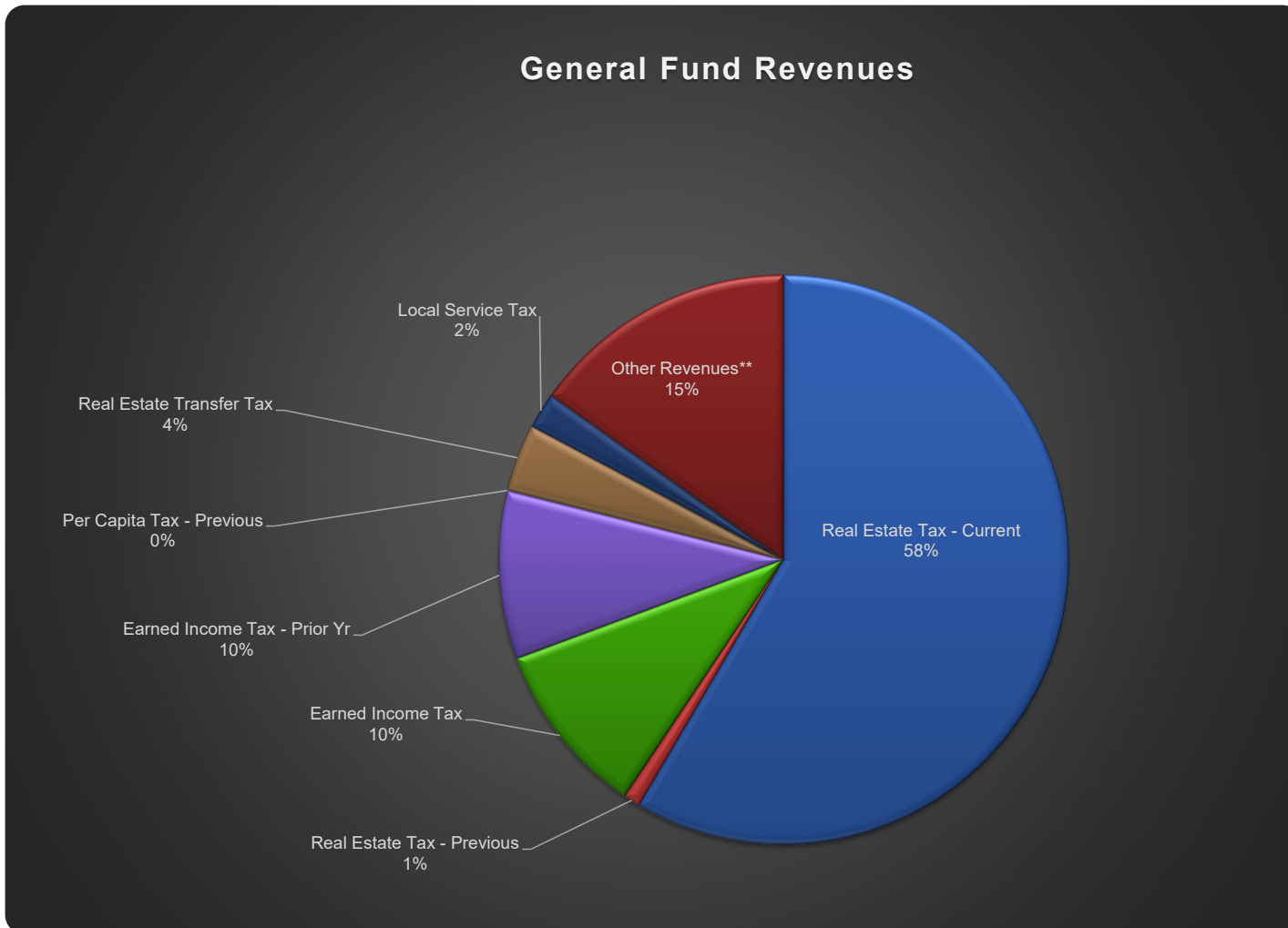
Overall % Increase/Decrease **4.84%**



GENERAL FUND REVENUES - FY 2024

Real Estate Tax - Current	\$1,471,810
Real Estate Tax - Previous	\$24,000
Earned Income Tax	\$250,000
Earned Income Tax - Prior Yr	\$240,000
Per Capita Tax - Previous	\$500
Real Estate Transfer Tax	\$96,000
Local Service Tax	\$52,000
Other Revenues**	\$382,820
TOTAL	\$2,517,130

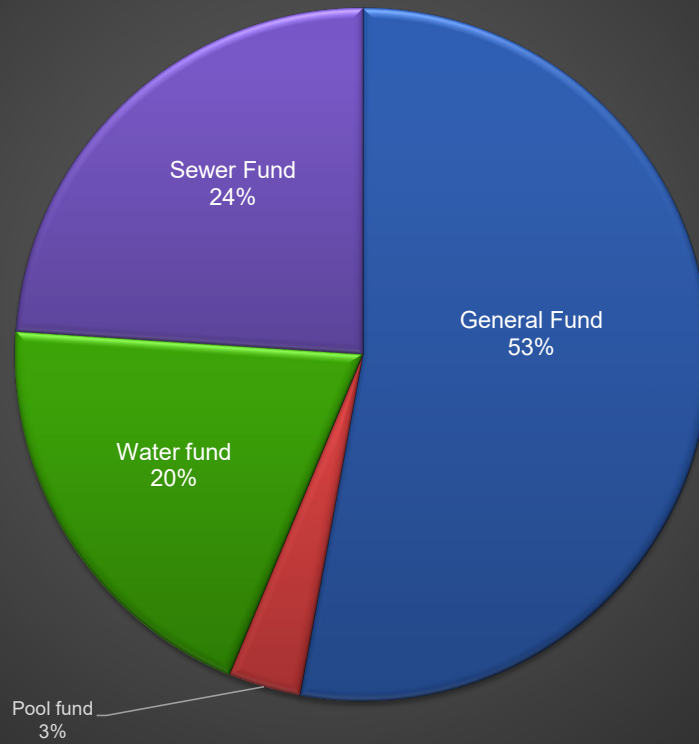
*** Other Revenues include: Cable TV, Fines, Interest Earnings, Rents, County Revenues, Shared Revenues, Reports and Permits, Parking Meters, Recreation, Miscellaneous Revenues, Cash Balance Forward.*



MAIN BOROUGH FUND ACCOUNTS - FY 2024

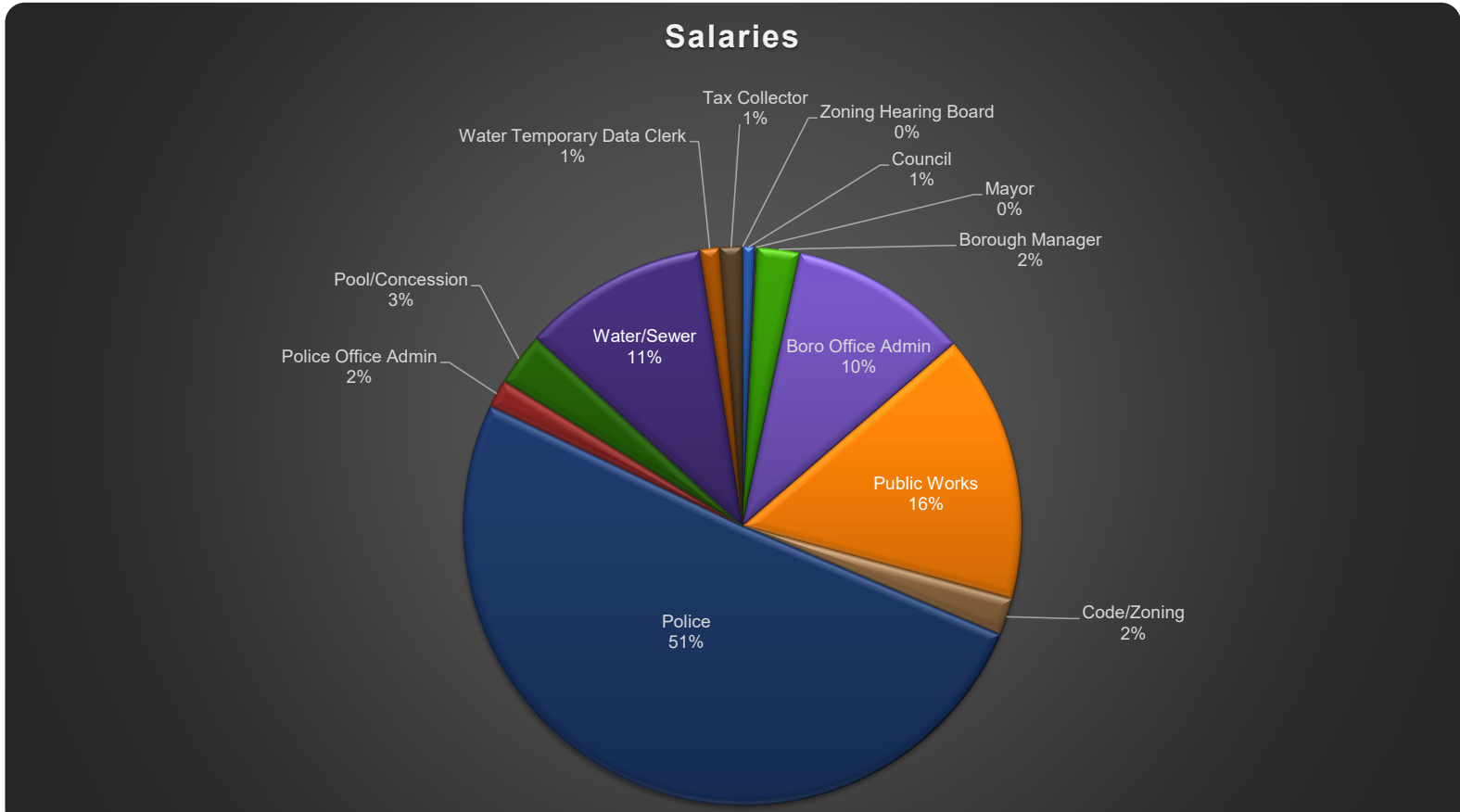
General Fund	\$2,517,130
Water fund	\$932,433
Sewer Fund	\$1,417,395
TOTAL	\$4,866,958

Main Borough Fund Accounts



SALARIES - FY 2024

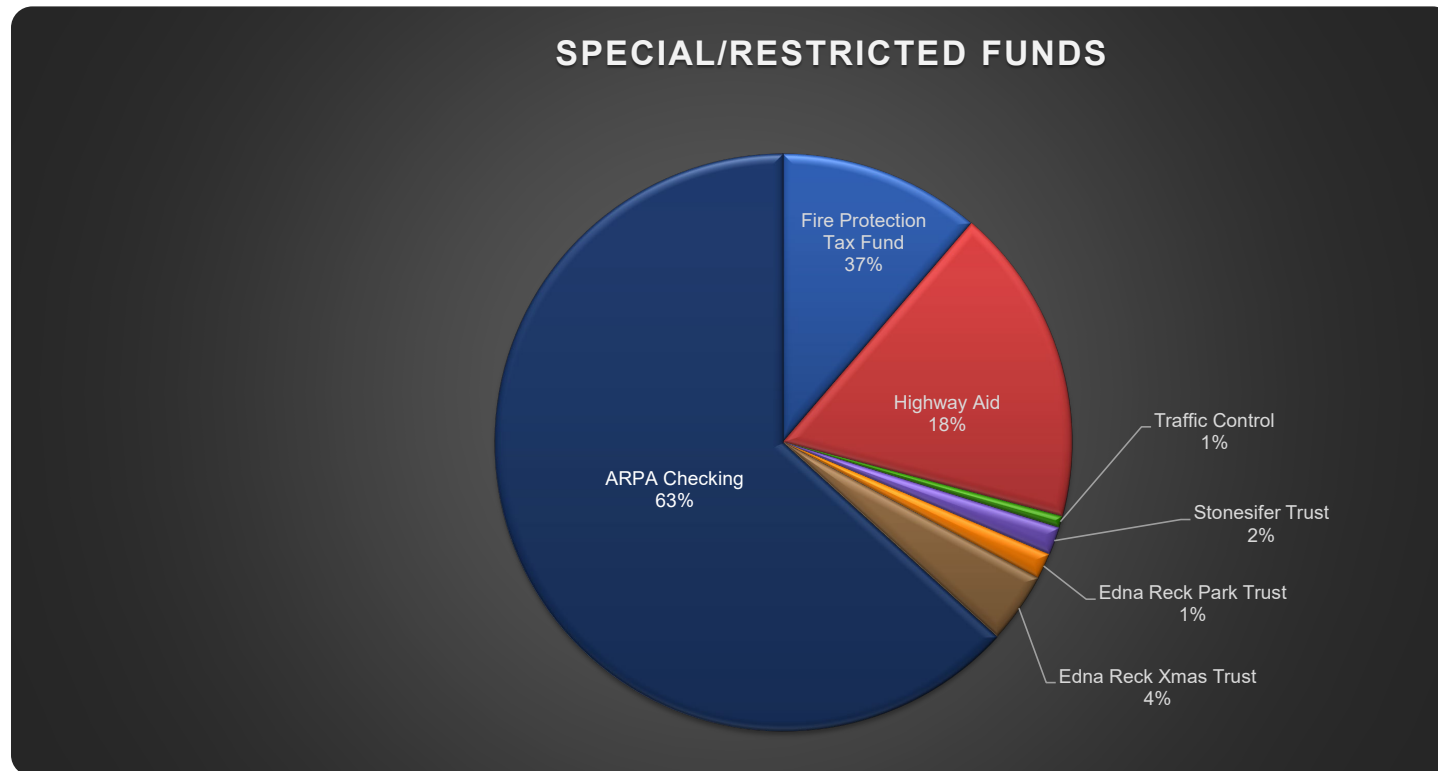
Council	\$11,250
Mayor	\$2,500
Borough Manager	\$40,000
Boro Office Admin	\$168,144
Public Works	\$251,754
Code/Zoning	\$35,136
Police	\$822,878
Police Office Admin	\$26,458
Pool/Concession	\$50,000
Water/Sewer	\$175,081
Water Temporary Data Clerk	\$18,720
Tax Collector	\$21,000
Zoning Hearing Board	\$75
TOTAL	\$1,622,995



SPECIAL/RESTRICTED FUND - FY 2024

These funds are designated for certain expenses that fall within the laws of the Commonwealth of PA and Borough Code

Fire Protection Tax Fund	\$84,500	The revenues come from a .25 mil tax on Real Estate and expenses are designated for certain items
Highway Aid	\$133,583	The revenues come from Liquid Fuels and expenses are designated for certain items
Traffic Control	\$4,800	The revenues come from new development and expenses are designated for certain items
Stonesifer Trust	\$11,682	The revenues come from trust interest, which is used for pool maintenance
Edna Reck Park Trust	\$11,000	The revenues come from trust interest, which is used for park maintenance
Edna Reck Xmas Trust	\$29,400	The revenues were a one time lump sum to be used for Christmas decorations
ARPA Checking	\$473,551	The revenues are from Federal and are to be used per Federal guidelines.
TOTAL	\$748,516	



DEBT TO RESERVE FUNDS INCOME RATIO AS OF OCTOBER 31, 2023 BALANCES

GENERAL RESERVE FUND VS GENERAL FUND - FY 2024

General Expense Fund	\$1,283,317
General Reserve Fund	\$3,102,150
Debt to Income Ratio	41%
TOTAL	\$1,818,833

WATER RESERVE FUND VS WATER FUND - FY 2024

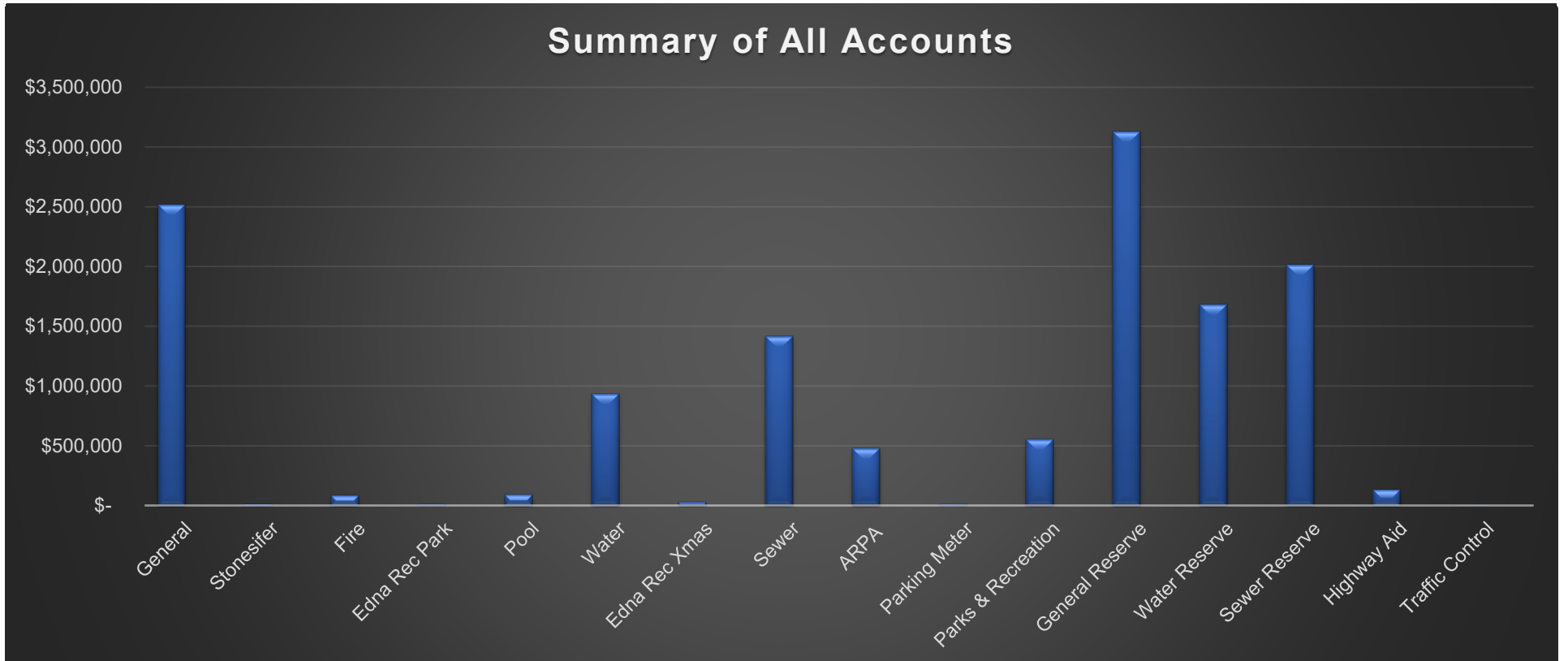
Water Expense Fund	\$1,132,967
Water Reserve Fund	\$1,674,788
Debt to Income Ratio	68%
TOTAL	\$541,821

SEWER RESERVE FUND VS SEWER FUND - FY 2024

Sewer Expense Fund	\$1,614,667
Sewer Reserve Fund	\$1,943,461
Debt to Income Ratio	83%
TOTAL	\$328,794

SUMMARY OF ALL ACCOUNTS

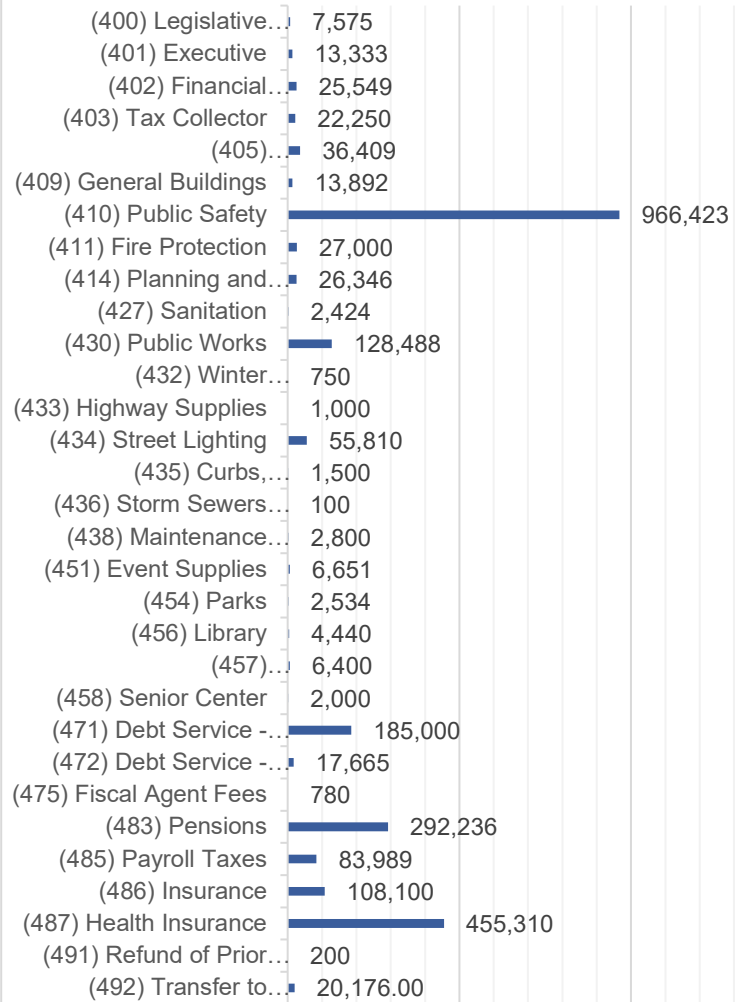
General	\$	2,517,130
Stonesifer	\$	11,682
Fire	\$	84,500
Edna Rec Park	\$	11,000
Pool	\$	89,387
Water	\$	932,433
Edna Rec Xmas	\$	29,400
Sewer	\$	1,417,395
ARPA	\$	473,551
Parking Meter	\$	11,005
Parks & Recreation	\$	550,685
General Reserve	\$	3,124,827
Water Reserve	\$	1,677,965
Sewer Reserve	\$	2,012,334
Highway Aid	\$	133,583
Traffic Control	\$	4,800
TOTAL COMBINED BUDGET		13,081,677



General

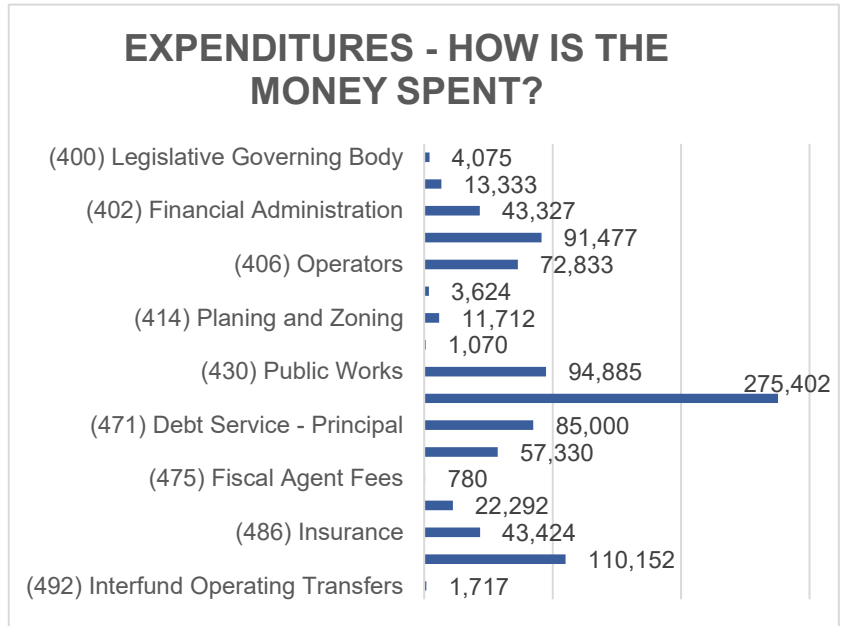
(492) Transfer to General Capital Reserve	20,176.00
(491) Refund of Prior Year Revenue	200
(487) Health Insurance	455,310
(486) Insurance	108,100
(485) Payroll Taxes	83,989
(483) Pensions	292,236
(475) Fiscal Agent Fees	780
(472) Debt Service - Interest	17,665
(471) Debt Service - Principal	185,000
(458) Senior Center	2,000
(457) Culture/Beautification	6,400
(456) Library	4,440
(454) Parks	2,534
(451) Event Supplies	6,651
(438) Maintenance and Repairs of Road	2,800
(436) Storm Sewers and Drains	100
(435) Curbs, Sidewalks and Crosswalks	1,500
(434) Street Lighting	55,810
(433) Highway Supplies	1,000
(432) Winter Maintenance	750
(430) Public Works	128,488
(427) Sanitation	2,424
(414) Planning and Zoning	26,346
(411) Fire Protection	27,000
(410) Public Safety	966,423
(409) General Buildings	13,892
(405) Secretary/Clerk/Treasurer	36,409
(403) Tax Collector	22,250
(402) Financial Administration	25,549
(401) Executive	13,333
(400) Legislative Governing Body	7,575

EXPENDITURES - HOW THE MONEY IS SPENT?



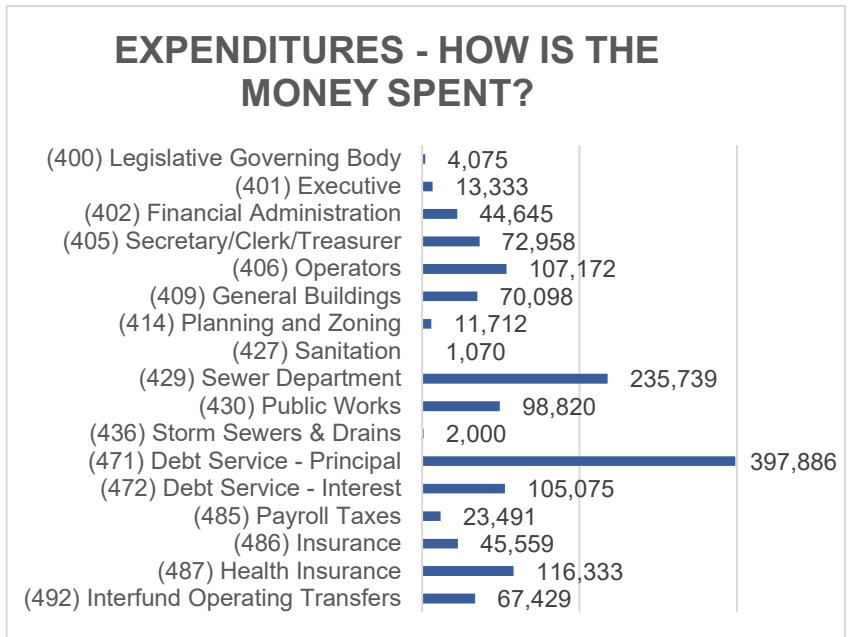
Water

(492) Interfund Operating Transfers	1,717
(487) Health Insurance	110,152
(486) Insurance	43,424
(485) Payroll Taxes	22,292
(475) Fiscal Agent Fees	780
(472) Debt Service - Interest	57,330
(471) Debt Service - Principal	85,000
(448) Water Department	275,402
(430) Public Works	94,885
(427) Sanitation	1,070
(414) Planing and Zoning	11,712
(409) General Buildings	3,624
(406) Operators	72,833
(405) Secretary/Clerk/Treasurer	91,477
(402) Financial Administration	43,327
(401) Executive	13,333
(400) Legislative Governing Body	4,075



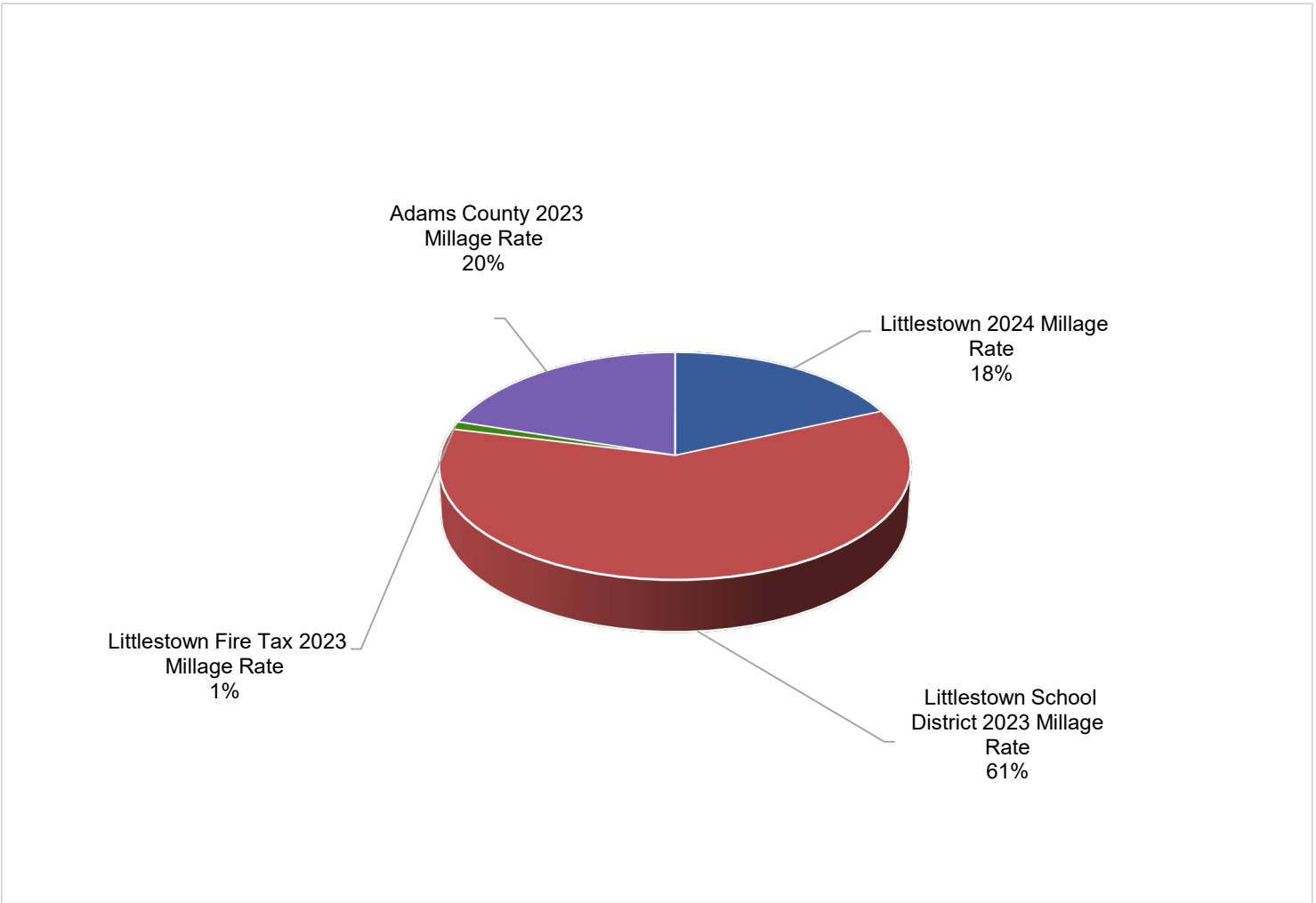
Sewer

(492) Interfund Operating Transfers	67,429
(487) Health Insurance	116,333
(486) Insurance	45,559
(485) Payroll Taxes	23,491
(472) Debt Service - Interest	105,075
(471) Debt Service - Principal	397,886
(436) Storm Sewers & Drains	2,000
(430) Public Works	98,820
(429) Sewer Department	235,739
(427) Sanitation	1,070
(414) Planning and Zoning	11,712
(409) General Buildings	70,098
(406) Operators	107,172
(405) Secretary/Clerk/Treasurer	72,958
(402) Financial Administration	44,645
(401) Executive	13,333
(400) Legislative Governing Body	4,075



MILLAGE RATES

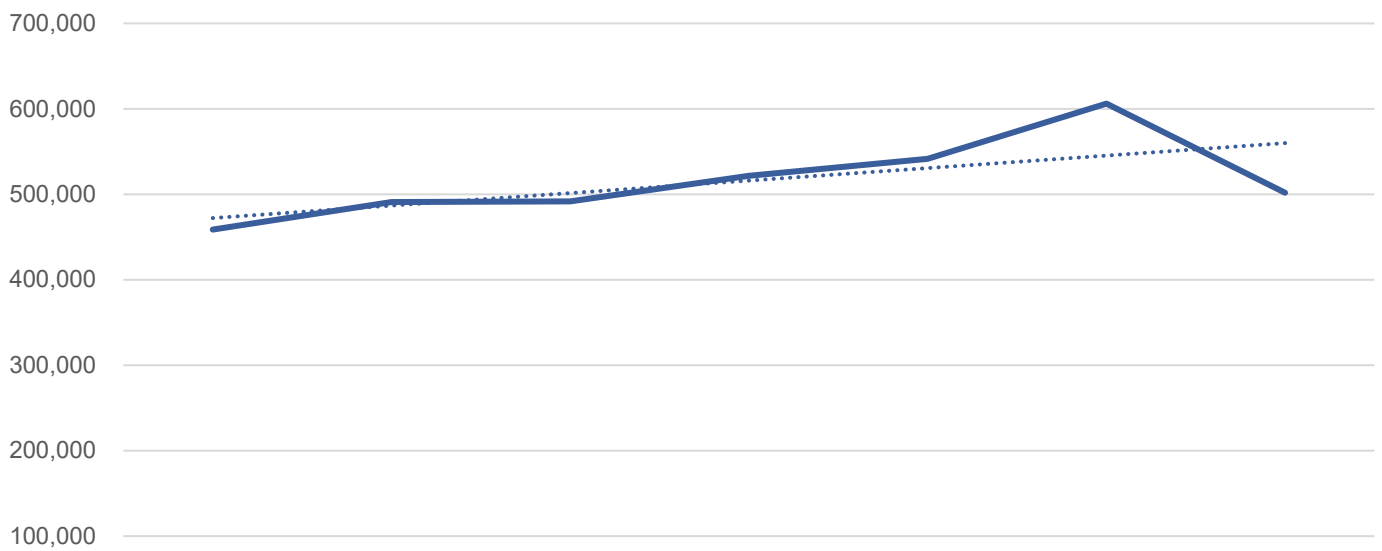
Millage	District
4.059	Littlestown 2024 Millage Rate
13.405	Littlestown School District 2023 Millage Rate
0.25	Littlestown Fire Tax 2023 Millage Rate
4.439	Adams County 2023 Millage Rate



Earned Income Taxes

Year	Amount Collected	Percentage	Comparison Years
2017	458,742		
2018	491,014	7%	2017 to 2018
2019	491,713	0.1%	2018 to 2019
2020	521,535	6%	2019 to 2020
2021	541,494	4%	2020 to 2021
2022	606,137	12%	2021 to 2022
as of 10/31/23	501,842	-17%	2022 to 2023

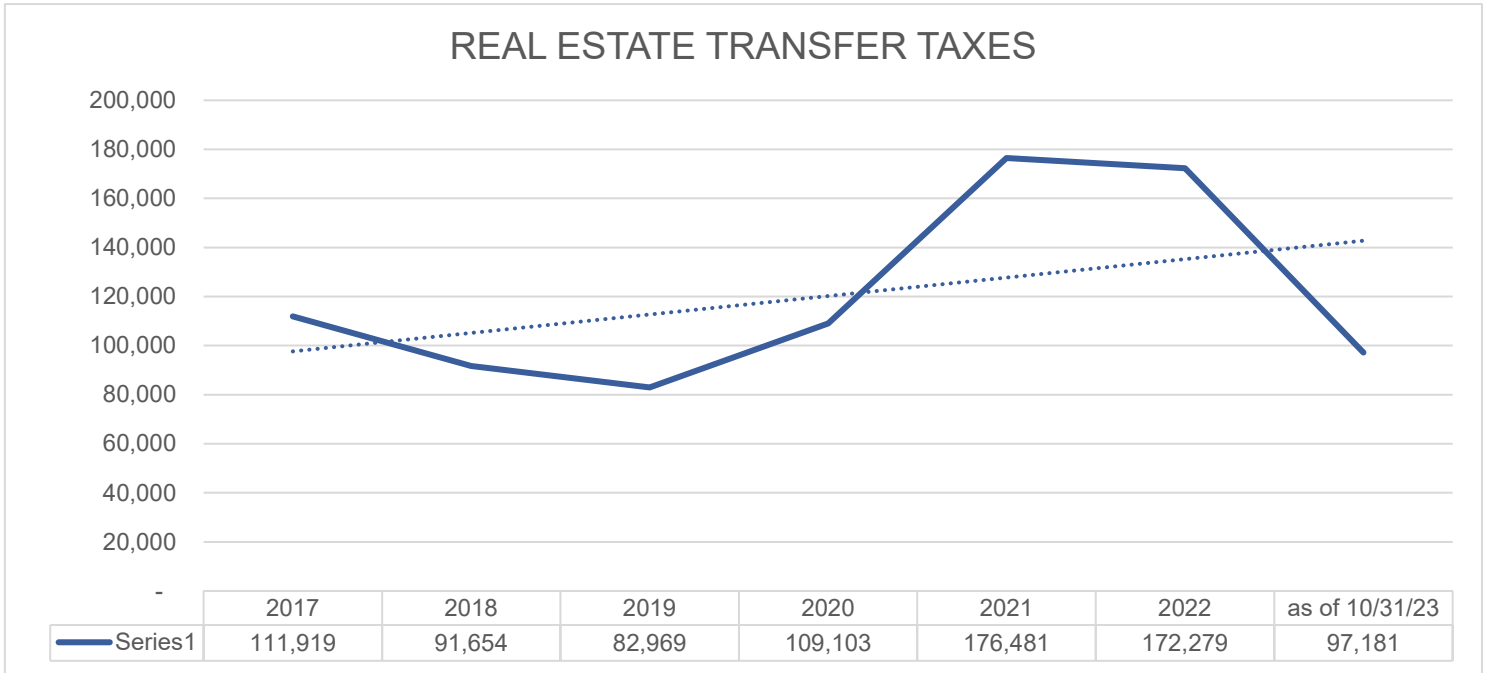
EARNED INCOME TAX



	2017	2018	2019	2020	2021	2022	as of 10/31/23
Series1	458,742	491,014	491,713	521,535	541,494	606,137	501,842

Real Estate Transfer Tax

Year	Amount Collected	Percentage	Comparison Years
2017	111,919		
2018	91,654	-18%	2017 to 2018
2019	82,969	-9%	2018 to 2019
2020	109,103	31%	2019 to 2020
2021	176,481	62%	2020 to 2021
2022	172,279	-2%	2021 to 2022
as of 10/31/23	97,181	-44%	2022 to 2023



MILLAGE RATES

Littlestown Borough 2024 4.059
 Littlestown School District 2023 13.405
 Littlestown Fire Tax (Alpha) 2024 0.25
 Adams County 2023 4.439

Property Value	Littlestown Borough (Municipal)	Littlestown Fire Tax	Littlestown Borough Per Capita Tax	Littlestown Borough
\$ 100,000	\$ 405.90	\$ 25.00	\$ -	\$ 430.90
\$ 150,000	\$ 608.85	\$ 37.50	\$ -	\$ 646.35
\$ 200,000	\$ 811.80	\$ 50.00	\$ -	\$ 861.80
\$ 250,000	\$ 1,014.75	\$ 62.50	\$ -	\$ 1,077.25
\$ 300,000	\$ 1,217.70	\$ 75.00	\$ -	\$ 1,292.70
\$ 350,000	\$ 1,420.65	\$ 87.50	\$ -	\$ 1,508.15
\$ 400,000	\$ 1,623.60	\$ 100.00	\$ -	\$ 1,723.60
\$ 450,000	\$ 1,826.55	\$ 112.50	\$ -	\$ 1,939.05
\$ 500,000	\$ 2,029.50	\$ 125.00	\$ -	\$ 2,154.50

Property Value	Adams County Tax	Adams County Per Capita Tax	Adams County
\$ 100,000	\$ 443.93	\$ 5.00	\$ 448.93
\$ 150,000	\$ 665.90	\$ 5.00	\$ 670.90
\$ 200,000	\$ 887.86	\$ 5.00	\$ 892.86
\$ 250,000	\$ 1,109.83	\$ 5.00	\$ 1,114.83
\$ 300,000	\$ 1,331.79	\$ 5.00	\$ 1,336.79
\$ 350,000	\$ 1,553.76	\$ 5.00	\$ 1,558.76
\$ 400,000	\$ 1,775.72	\$ 5.00	\$ 1,780.72
\$ 450,000	\$ 1,997.69	\$ 5.00	\$ 2,002.69
\$ 500,000	\$ 2,219.65	\$ 5.00	\$ 2,224.65

Property Value	Littlestown School Tax	Littlestown School Per Capita Tax	Homestead Farmstead Amount	LASD with Homestead Discount	LASD without Homestead Discount
\$ 100,000	\$ 1,340.47	\$ 10.00	\$ (261.32)	\$ 1,089.15	\$ 1,350.47
\$ 150,000	\$ 2,010.71	\$ 10.00	\$ (261.32)	\$ 1,759.39	\$ 2,020.71
\$ 200,000	\$ 2,680.94	\$ 10.00	\$ (261.32)	\$ 2,429.62	\$ 2,690.94
\$ 250,000	\$ 3,351.18	\$ 10.00	\$ (261.32)	\$ 3,099.86	\$ 3,361.18
\$ 300,000	\$ 4,021.41	\$ 10.00	\$ (261.32)	\$ 3,770.09	\$ 4,031.41
\$ 350,000	\$ 4,691.65	\$ 10.00	\$ (261.32)	\$ 4,440.33	\$ 4,701.65
\$ 400,000	\$ 5,361.88	\$ 10.00	\$ (261.32)	\$ 5,110.56	\$ 5,371.88
\$ 450,000	\$ 6,032.12	\$ 10.00	\$ (261.32)	\$ 5,780.80	\$ 6,042.12
\$ 500,000	\$ 6,702.35	\$ 10.00	\$ (261.32)	\$ 6,451.03	\$ 6,712.35

Property Value	Littlestown Borough Real Estate Tax	Adams County Real Estate Tax	LASD Real Estate Tax with Homestead Discount	LASD Real Estate Tax without Homestead Discount
\$ 100,000	\$ 405.90	\$ 448.93	\$ 1,079.15	\$ 1,350.47
\$ 150,000	\$ 608.85	\$ 670.90	\$ 1,749.39	\$ 2,020.71
\$ 200,000	\$ 811.80	\$ 892.86	\$ 2,419.62	\$ 2,690.94
\$ 250,000	\$ 1,014.75	\$ 1,114.83	\$ 3,089.86	\$ 3,361.18
\$ 300,000	\$ 1,217.70	\$ 1,336.79	\$ 3,760.09	\$ 4,031.41
\$ 350,000	\$ 1,420.65	\$ 1,558.76	\$ 4,430.33	\$ 4,701.65
\$ 400,000	\$ 1,623.60	\$ 1,780.72	\$ 5,100.56	\$ 5,371.88
\$ 450,000	\$ 1,826.55	\$ 2,002.69	\$ 5,770.80	\$ 6,042.12
\$ 500,000	\$ 2,029.50	\$ 2,224.65	\$ 6,441.03	\$ 6,712.35

Summarized

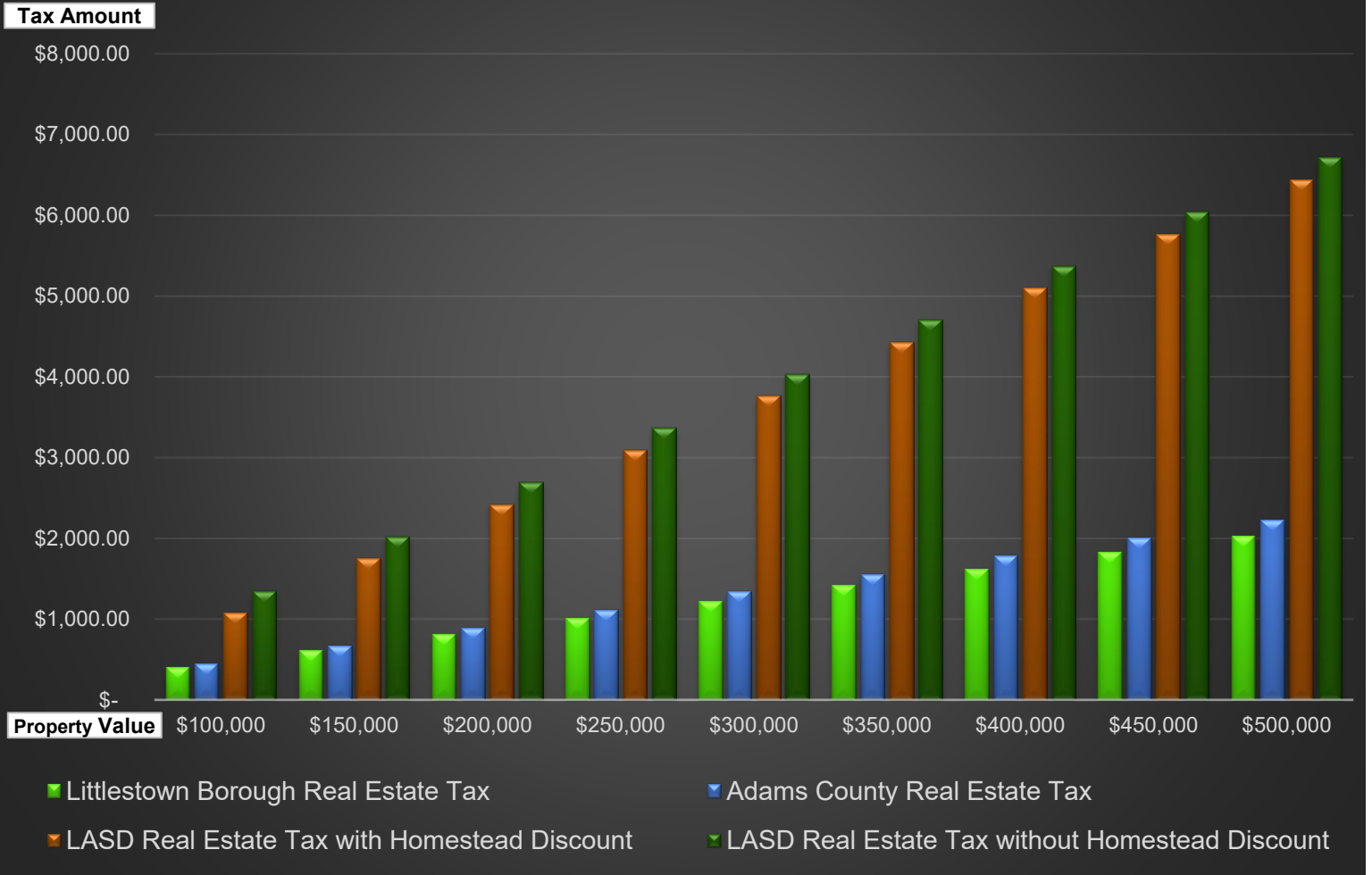
The graph below shows the comparison between the Littlestown Borough, Adams County, and Littlestown School District Real Estate property taxes. Please note that the following:

****Littlestown Borough amounts include: Real Estate and Fire Tax. The Fire Tax gets distributed to the Alpha Fire Company

****Adams County amounts include: Real Estate and Per Capita

****Littlestown School District amounts include: Real Estate, Per Capita and deduction of Homestead/Farmstead discount.

REAL ESTATE COMPARISON



GENERAL FUND BUDGET



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BOROUGH OF LITTLESTOWN - 2024 Budget**01 - GENERAL FUND REVENUES**

Account #	Description	2024 Budget
REAL PROPERTY TAX		
301.100	Real Estate Tax - Current	1,471,810
301.200	Real Estate Tax - Previous	24,000
Total		1,495,810
LOCAL ENABLING ACT		
310.020	Per Capital Tax - Previous	500
310.100	Real Estate Transfer Tax	96,000
310.210	Earned Income Tax	250,000
310.220	Earned Income Tax - Prior Years	240,000
310.500	Local Service Tax	52,000
Total		638,500
BUSINESS LICENSES & PERMITS		
321.800	Cable Television Franchise	23,463
Total		23,463
FINES		
331.100	Court Fines and Restitutions	18,500
331.110	Vehicle Code Violations	25,000
331.130	State Police Fines	2,500
331.140	Parking Violation Fines - Mayor	6,500
Total		52,500
INTEREST EARNINGS		
341.000	Interest Earnings	100
Total		100
RENTS AND ROYALTIES		
342.530	Royalties from Cell Tower Rental - AT&T	62,295
Total		62,295

BOROUGH OF LITTLESTOWN - 2024 Budget**01 - GENERAL FUND REVENUES**

Account #	Description	2024 Budget
INTERGOVERNMENTAL		
350.000	Shared Expense - Fire Co. Workers Compensation	8,556
Total		8,556
STATE SHARED REVENUE AND ENTITLEMENTS		
355.010	Public Utility Realty Tax (PURTA)	2,083
355.040	Alcoholic Beverage Licenses	825
355.050	General Municipal Pension System State Aid	157,500
355.070	Foreign Fire Insurance Premium Tax	27,000
Total		187,408
CHARGES FOR SERVICES - GENERAL GOVERNMENT		
361.320	Engineering Review Fees	5,000
361.340	Hearing Fees	1,000
361.350	Legal Review Fees	1,000
Total		7,000
PUBLIC SAFETY		
362.400	UCC Fees	400
362.410	Building Permits	7,500
362.450	Use and Occupancy Permit	600
362.470	Yard Sale Permit	300
Total		8,800
CULTURE - RECREATION		
367.249	Banner Program	6,475
367.900	Donations - Miscellaneous	500
Total		6,975
MISCELLANEOUS		
380.000	Miscellaneous	10,000
380.020	Insurance Dividends (Benecon)	2,500
380.030	Employee Paid Insurance (Retiree's)	9,823

BOROUGH OF LITTLESTOWN - 2024 Budget

01 - GENERAL FUND REVENUES

Account #	Description	2024 Budget
380.181	DUI Patrol	2,500
380.182	Court	300
380.183	Click It or Ticket	300
380.184	Drug Task	300
Total		25,723

TOTAL REVENUES 2,517,130

BOROUGH OF LITTLESTOWN - 2024 Budget**01 - GENERAL FUND EXPENDITURES**

Account #	Description	2024 Budget
LEGISLATIVE GOVERNING BODY		
400.105	Council	3,750
400.106	Mayor	2,500
400.210	Materials and Supplies	75
400.331	Travel/Lodging Expense	400
400.338	Meal Allowance	100
400.420	Due, Subscriptions and Memberships	250
400.460	Meetings & Conferences, Continuing Education	500
Total		7,575
EXECUTIVE		
401.110	Manager	13,333
Total		13,333
FINANCIAL ADMINISTRATION		
402.210	Materials and Supplies	800
402.213	Computer Supplies	50
402.215	Postage	240
402.260	Minor Equipment (under \$1,000)	200
402.311	Accounting and Auditing Services	7,500
402.313	Engineering Services - Retainer Fee	500
402.314	Legal Services	4,500
402.321	Telephone Bundle Package (phone, fax, internet)	5,160
402.324	Cell Phones	796
402.331	Travel Expense (mileage reimbursement)	150
402.338	Meal Allowance	100
402.341	Advertising	100
402.342	Printing	50
402.370	Maintenance and Repairs	250
402.380	Miscellaneous Purchases	80
402.420	Dues, Subscriptions and Memberships	800
402.450	Service Contracts	339
402.453	Web Design/Maintenance	100

BOROUGH OF LITTLESTOWN - 2024 Budget**01 - GENERAL FUND EXPENDITURES**

Account #	Description	2024 Budget
402.454	Software/License Renewals	3,334
402.460	Meetings & Conferences, Continuing Education	500
Total		25,549

TAX COLLECTION

403.105	Tax Collector	21,000
403.210	Office Supplies	400
403.353	Bond	850
Total		22,250

SECRETARY/CLERK/TREASURER

405.000	Wages	32,420
405.180	Overtime	112
405.187	Benefit Payout	3,877
Total		36,409

GENERAL GOVERNMENT BUILDING

409.226	Cleaning Supplies	250
409.361	Electric	7,327
409.362	Natural Gas - 232 N Queen Storage	1,815
409.370	Maintenance and Repairs	1,500
409.450	Service Contracts	3,000
Total		13,892

PUBLIC SAFETY - POLICE

410.000	Wages	849,336
410.180	Overtime	21,566
410.181	DUI Patrol	300
410.182	Court	300
410.183	Click It or Ticket	300
410.184	Drug Task	300
410.186	Triple Time	400
410.187	Benefit Payout	27,899

BOROUGH OF LITTLESTOWN - 2024 Budget**01 - GENERAL FUND EXPENDITURES**

Account #	Description	2024 Budget
410.210	Materials and Supplies	2,500
410.213	Computer Supplies	50
410.215	Postage	180
410.228	Animal Food & Shelter	40
410.231	Vehicle Fuel - Gasoline	13,000
410.238	Uniforms	2,000
410.250	Vehicle Repairs and Maintenance	2,500
410.260	Minor Equipment (under \$1,000)	800
410.303	Civil Service	1,000
410.314	Legal Services	1,000
410.321	Telephone Bundle Package (phone, fax, internet)	6,936
410.324	Cell Phones	766
410.327	Radio Equipment Maintenance	500
410.338	Meal Allowance	150
410.341	Advertising	50
410.342	Printing	50
410.370	Maintenance and Repairs	500
410.420	Dues, Subscriptions and Memberships	300
410.440	Laundry	1,200
410.450	Service Contracts	14,400
410.453	Web Design/Maintenance	100
410.454	Software/License Renewals	16,500
410.460	Meetings & Conferences, Continuing Education	500
410.470	Alcohol & Drug Testing	1,000
Total		966,423

FIRE PROTECTION

411.540	Volunteer Fire Relief	27,000
Total		27,000

PLANNING & ZONING

414.116	Zoning Hearing Board Wages	75
414.122	Wages	11,712
414.210	Materials and Supplies	100

BOROUGH OF LITTLESTOWN - 2024 Budget**01 - GENERAL FUND EXPENDITURES**

Account #	Description	2024 Budget
414.213	Computer Supplies	50
414.215	Postage	150
414.231	Vehicle Fuel - Gasoline	1,100
414.250	Vehicle Maintenance and Repairs	1,500
414.260	Minor Equipment (under \$1,000)	200
414.300	UCC Fees	300
414.310	Professional Services	175
414.313	Engineering Services	5,000
414.314	Legal Services	1,000
414.341	Advertising	800
414.342	Printing	50
414.370	Maintenance and Repairs	250
414.420	Dues, Subscriptions and Memberships	150
414.450	Service Contracts	100
414.453	Web Design/Maintenance	100
414.454	Software/License Renewals	3,334
414.460	Meetings & Conferences, Continuing Education	200
Total		26,346

PUBLIC WORKS - SANITATION

427.367	Sanitation Removal Services	2,424
Total		2,424

PUBLIC WORKS - HIGHWAYS, ROADS AND STREETS

430.000	Wages	83,918
430.180	Overtime	2,004
430.187	Benefit Payout	1,757
430.200	General Supplies	1,500
430.210	Materials and Supplies	200
430.213	Computer Supplies	50
430.215	Postage	65
430.231	Vehicle Fuel - Gasoline	8,500
430.233	Equipment Fuel	600

BOROUGH OF LITTLESTOWN - 2024 Budget**01 - GENERAL FUND EXPENDITURES**

Account #	Description	2024 Budget
430.238	Uniforms	600
430.250	Vehicle Repairs and Maintenance	4,500
430.260	Minor Equipment (under \$1,000)	600
430.313	Engineering Services	4,500
430.321	Telephone Bundle Package (phone, fax, internet)	2,004
430.324	Cell Phones	766
430.341	Advertising	50
430.361	Electric (Public Works Building)	1,917
430.362	Natural Gas (Public Works Building)	5,803
430.370	Maintenance and Repairs	1,500
430.374	Equipment Parts, Maintenance and Repairs	2,500
430.384	Equipment Rental	100
430.450	Service Contracts	370
430.453	Web Design/Maintenance	100
430.454	Software/License Renewals	3,334
430.460	Meetings & Conferences, Continuing Education	100
430.470	CDL Random Testing/Expenses	150
430.750	Minor Machinery and Equipment (between \$1000 & \$10,000)	1,000
Total		128,488

PUBLIC WORKS - WINTER MAINTENANCE - SNOW REMOVAL

432.245	Highway Supplies	150
432.260	Small Tools and Minor Equipment	200
432.374	Maintenance and Repairs to Machinery & Equipment	200
432.370	Maintenance and Repairs	200
Total		750

PUBLIC WORKS - STREET SIGNS

433.245	Highway Supplies	1,000
Total		1,000

PUBLIC WORKS - STREET LIGHTING

434.361	Electric - Street Lighting	54,310
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BOROUGH OF LITTLESTOWN - 2024 Budget**01 - GENERAL FUND EXPENDITURES**

Account #	Description	2024 Budget
434.370	Maintenance and Repairs	1,500
Total		55,810
PUBLIC WORKS - CURBS, SIDEWALKS & CROSSWALKS		
435.370	Maintenance and Repairs	1,500
Total		1,500
PUBLIC WORKS - STORM SEWERS AND DRAINS		
436.370	Maintenance and Repairs	100
Total		100
PUBLIC WORKS - MAINTENANCE AND REPAIRS OF ROADS		
438.222	Pesticides	200
438.245	Highway Supplies	1,500
438.375	Kingdig Road Maintenance - Germany Township	1,100
Total		2,800
EVENT SUPPLIES		
451.247	Event Supplies	6,651
Total		6,651
PARKS		
454.313	Engineering (Parks)	500
454.361	Electric (Parks)	1,734
454.370	Maintenance and Repairs	300
Total		2,534
LIBRARY		
456.361	Electric	2,057
456.362	Natural Gas	1,383
456.370	Building Maintenance and Repairs	1,000
Total		4,440

BOROUGH OF LITTLESTOWN - 2024 Budget
01 - GENERAL FUND EXPENDITURES

Account #	Description	2024 Budget
CULTURE / BEAUTIFICATION		
457.215	Postage for Banner Program	100
457.249	Banner Program	6,300
Total		6,400
SENIOR CENTER		
458.540	Contribution	2,000
Total		2,000
DEBT SERVICE PRINCIPAL		
471.000	Debt Loan Principal Payment	185,000
Total		185,000
DEBT SERVICE INTEREST		
472.000	Debt Loan Interest Payment	17,665
Total		17,665
FISCAL AGENT FEES		
475.000	Debt Issue Costs	780
Total		780
PENSIONS		
483.010	Police Pension	160,762
483.030	Non-Uniform Pension	131,474
Total		292,236
PAYROLL		
485.000	Payroll Taxes	83,989
Total		83,989
INSURANCE, CASUALTY AND SURETY		
486.350	Umbrella	2,500
486.351	Property	11,000

BOROUGH OF LITTLESTOWN - 2024 Budget

01 - GENERAL FUND EXPENDITURES

Account #	Description	2024 Budget
486.352	Liability and Cyber	14,383
486.353	Surety (Employee Bonds)	800
486.354	Workers Compensation	40,138
486.355	Workers Compensation - Fire Company	14,800
486.356	Automobile Insurance	3,500
486.357	Public Officials	7,622
486.358	Police Professionals	9,800
486.359	Cyber Insurance	3,557
Total		108,100

HEALTH INSURANCE BENEFITS

487.187	Eye Glasses/Contacts	200
487.189	Health Insurance Compensation	4,000
487.196	Health Insurance	421,293
487.198	Life Insurance	4,662
487.200	Health Insurance Reimbursement (HRA)	25,155
Total		455,310

REFUND OF PRIOR YEAR REVENUE

491.000	Refund for Tax Re-Assessment	200
Total		200

INTERFUND OPERATING TRANSFER

492.030	Transfer to General Capital Reserve Fund	20,176
Total		20,176

TOTAL EXPENDITURES 2,517,130

REVENUES 2,517,130

EXPENDITURES 2,517,130

BALANCED -

STONESIFER FUND BUDGET



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BOROUGH OF LITTLESTOWN - 2024 BUDGET
02 - STONESIFER FUND REVENUES

Account #	Description	2024 Budget
INTEREST EARNINGS		
341.000	Interest Earnings	9
Total		9
MISCELLANEOUS		
380.000	Miscellaneous	1,000
Total		1,000
CONTRIBUTIONS		
387.000	Stonesifer Trust	10,673
Total		10,673
TOTAL REVENUES		11,682

BOROUGH OF LITTLESTOWN - 2024 BUDGET
02 - STONESIFER FUND EXPENDITURES

Account #	Description	2024 Budget
FINANCIAL ADMINISTRATION		
402.390	Bank Service Charges/Fees	2
Total		2
SWIMMING POOL		
452.370	Maintenance and Repairs	11,680
Total		11,680
TOTAL EXPENDITURES		11,682
REVENUES		11,682
EXPENDITURES		11,682
BALANCED		-

FIRE PROTECTION TAX FUND BUDGET



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BOROUGH OF LITTLESTOWN - 2024 Budget
03 - FIRE PROTECTION TAX FUND REVENUES

Account #	Description	2024 Budget
<i>FIRE PROTECTION TAX</i>		
362.020	Fire Protection Funds from Fire Tax	84,500
<i>Total</i>		<i>84,500</i>

TOTAL REVENUES 84,500

BOROUGH OF LITTLESTOWN - 2024 Budget
03 - FIRE PROTECTION TAX FUND EXPENDITURES

Account #	Description	2024 Budget
FINANCIAL ADMINISTRATION		
402.390	Bank Charges/Fees	2
Total		2
PUBLIC SAFETY - PROTECTIONS TO PERSONS AND PROPERTY		
411.000	Fire Protection	84,398
Total		84,398
REFUND OF PRIOR YEAR REVENUE		
491.000	Refund for Tax Re-Assessment	100
Total		100

TOTAL EXPENDITURES 84,500

REVENUES 84,500

EXPENDITURES 84,500

BALANCED -

EDNA RECK PARK FUND BUDGET



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4

BOROUGH OF LITTLESTOWN - 2024 Budget
04 - EDNA REC PARK REVENUES

Account #	Description	2024 Budget
INTEREST EARNINGS		
341.000	Interest Earnings	4
Total		4
CONTRIBUTIONS		
387.000	Edna Reck Park Trust Fund	10,996
Total		10,996
TOTAL REVENUES		11,000

BOROUGH OF LITTLESTOWN - 2024 Budget
04 - EDNA REC PARK FUND EXPENDITURES

Account #	Description	2024 Budget
PARKS		
454.210	Materials and Supplies	500
454.222	Pesticide	500
454.370	Maintenance and Repairs	10,000
Total		11,000
TOTAL EXPENDITURES		11,000
REVENUES		11,000
EXPENDITURES		11,000
BALANCED		-

POOL FUND BUDGET



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BOROUGH OF LITTLESTOWN - 2024 BUDGET
05 - POOL FUND REVENUES

Account #	Description	2024 Budget
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POOL INTEREST		
341.000	Interest	5
Total		5

POOL/CONCESSION REVENUE		
367.110	Season Tickets	14,000
367.111	Daily Admissions	24,025
367.113	Concession Stand	15,000
367.500	Pool Rental Fees	240
367.600	Refund of Start-Up Money	1,800
367.900	Donations	1,000
Total		56,065

CASH BALANCE FORWARD		
399.000	Cash Balance Forward	33,317
Total		33,317

TOTAL REVENUES 89,387

BOROUGH OF LITTLESTOWN - 2024 BUDGET
05 - POOL FUND EXPENDITURES

Account #	Description	2024 Budget
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SANITATION

427.367	Sanitation Removal Services	1,100
Total		1,100

CULTURAL - RECREATION ADMINISTRATION

451.000	Wages	50,000
Total		50,000

SWIMMING POOL

452.210	Supplies	235
452.222	Chemicals	10,000
452.224	Medical Supplies	75
452.225	Testing Supplies	100
452.226	Cleaning Supplies	100
452.227	Sanitation Supplies	100
452.300	General Expenses	1,200
452.316	Lab Testing Fees	550
452.321	Telephone Bundle Package (phone, fax, internet)	700
452.361	Electric	4,000
452.370	Maintenance and Repairs	3,635
452.374	Equipment Parts, Maintenance and Repairs	1,500
452.460	Meetings & Conferences, Continuing Education	500
Total		22,695

CONCESSIONS

459.210	Supplies	25
459.224	Medical Supplies	100
459.226	Cleaning Supplies	100
459.247	Operating Supplies	6,500
459.300	General Expenses	900
459.321	Telephone Bundle Package (phone, fax, internet)	708
459.361	Electric	1,484

BOROUGH OF LITTLESTOWN - 2024 BUDGET
05 - POOL FUND EXPENDITURES

Account #	Description	2024 Budget
459.370	Maintenance and Repairs	500
459.374	Equipment Parts, Maintenance and Repairs	300
459.430	Sales Tax	850
Total		11,467

PAYROLL		
485.000	Payroll Taxes	4,125
Total		4,125

TOTAL EXPENDITURES 89,387

REVENUES 89,387

EXPENDITURES 89,387

BALANCED -

WATER FUND BUDGET



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BOROUGH OF LITTLESTOWN - 2024 BUDGET

06 - WATER FUND REVENUES

Account #	Description	2024 Budget
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INTEREST EARNINGS

341.000	Interest Earnings	79
Total		79

RENTS AND ROYALTIES

342.530	Royalties from Cell Tower Rental	56,480
Total		56,480

WATER SYSTEM

378.100	Water Rents	829,671
378.110	Connection Fees	14,925
378.300	Well Generation Fees	360
378.350	Legal Fees	2,500
378.400	Private Fire Protection	3,158
378.470	Temporary Use Fees	360
378.490	Read Out Fees	360
378.800	Additional Meters	400
378.900	Turn On Fees	200
378.910	Turn Off Fees	200
Total		852,134

CHARGES FOR SERVICES

379.000	Meter Testing	30
379.010	Final Read Fee	1,200
Total		1,230

MISCELLANEOUS

380.000	Miscellaneous	500
380.020	Insurance Dividends (Benecon)	2,500
380.070	Bad Check Fees	140
380.090	Certified Fees/Certificate of Mailings	650
Total		3,790

BOROUGH OF LITTLESTOWN - 2024 BUDGET
06 - WATER FUND REVENUES

Account #	Description	2024 Budget
<i>CARRY FORWARD BALANCE</i>		
399.000	Carry Forward Balance from Capital Reserve	18,720
<i>Total</i>		18,720

TOTAL REVENUES 932,433

BOROUGH OF LITTLESTOWN - 2024 BUDGET**06 - WATER FUND EXPENDITURES**

Account #	Description	2024 Budget
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LEGISLATIVE GOVERNING BODY

400.105	Council	3,750
400.331	Travel/Lodging Expense	100
400.338	Meal Allowance	25
400.460	Meetings & Conferences, Continuing Education	200
Total		4,075

EXECUTIVE

401.110	Manager	13,333
Total		13,333

FINANCIAL ADMINISTRATION

402.210	Materials and Supplies	1,000
402.213	Computer Supplies	25
402.215	Postage	3,500
402.250	Repairs and Maintenance	100
402.260	Minor Equipment (under \$1,000)	100
402.311	Accounting and Auditing Services	6,400
402.313	Engineering - Retainer Fee	500
402.314	Legal Services	4,200
402.331	Travel/Lodging Expense	25
402.338	Meal Allowance	25
402.341	Advertising	300
402.342	Printing	200
402.380	Miscellaneous Purchases	50
402.390	Bank Services Charges/Fees	2
402.420	Dues, Subscriptions and Memberships	3,000
402.453	Web Hosting/Design	100
402.454	Software/License Renewals	21,000
402.460	Meetings & Conferences, Continuing Education	1,300
402.750	Minor Machinery and Equipment (between \$1000 & \$10,000)	1,500
Total		43,327

BOROUGH OF LITTLESTOWN - 2024 BUDGET**06 - WATER FUND EXPENDITURES**

Account #	Description	2024 Budget
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SECRETARY/CLERK/TREASURER/DATA ENTRY CLERK

405.000	Wages	86,583
405.180	Overtime	503
405.187	Benefit Payout	4,391
Total		91,477

OPERATORS

406.000	Wages	70,914
406.180	Overtime	1,119
406.187	Benefit Payout	800
Total		72,833

GENERAL GOVERNMENT BUILDING

409.226	Cleaning Supplies	400
409.361	Electric (2205 White Hall Road)	349
409.370	Maintenance and Repairs	1,000
409.450	Service Contracts	1,875
Total		3,624

PLANNING & ZONING

414.122	Wages	11,712
Total		11,712

PUBLIC WORKS - SANITATION

427.367	Sanitation Removal Services	1,070
Total		1,070

PUBLIC WORKS - HIGHWAYS, ROADS AND STREETS

430.000	Wages	83,918
430.180	Overtime	2,004
430.187	Benefit Payout	1,757
430.231	Vehicle Fuel - Gasoline	2,506

BOROUGH OF LITTLESTOWN - 2024 BUDGET**06 - WATER FUND EXPENDITURES**

Account #	Description	2024 Budget
430.233	Equipment Fuel	600
430.238	Uniforms	500
430.250	Vehicle Maintenance and Repairs	1,000
430.374	Equipment Parts, Maintenance and Repairs	2,500
430.470	CDL Random Testing/Expenses	100
Total		94,885

WATER DEPARTMENT

448.222	Chemicals	10,000
448.225	Laboratory/Testing Supplies	1,000
448.240	General Operating Supplies	500
448.260	Small Tools and Minor Equipment (under \$1,000)	1,000
448.313	Engineering	5,000
448.316	Lab Testing Fees	33,000
448.317	PA One Calls	350
448.321	Telephone Bundle Package (phone, fax, internet)	2,088
448.324	Cell Phones	699
448.361	Electric (Wells)	48,310
448.363	Hydrant Maintenance/Replacement	27,500
448.370	Maintenance and Repairs	12,500
448.374	Equipment Parts, Maintenance and Repairs	5,000
448.375	Maintenance and Repairs to Water Tanks	34,917
448.376	Maintenance and Repairs for Water Breaks	5,000
448.378	Maintenance and Repairs to Meters/New Meters	6,000
448.450	Service Contracts	30,000
448.700	Capital Purchases (over \$10,000)	29,750
448.750	Minor Machinery and Equipment (between \$1,000 & \$10,000)	22,788
Total		275,402

DEBT SERVICE PRINCIPAL

471.000	Debt Loan Principal Payment	85,000
Total		85,000

BOROUGH OF LITTLESTOWN - 2024 BUDGET**06 - WATER FUND EXPENDITURES**

Account #	Description	2024 Budget
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DEBT SERVICE INTEREST

472.000	Debt Loan Interest Payment	57,330
Total		57,330

FISCAL AGENT FEES

475.000	Debt Issue Costs	780
Total		780

PAYROLL

485.000	Payroll Taxes	22,292
Total		22,292

INSURANCE, CASUALTY AND SURETY

486.350	Umbrella	2,800
486.351	Property	9,582
486.352	Liability	4,794
486.353	Surety (Employee Bonds)	441
486.354	Workers Compensation	14,122
486.356	Automobile Insurance	2,893
486.357	Public Officials	5,235
486.359	Cyber Insurance	3,557
Total		43,424

HEALTH INSURANCE BENEFITS

487.189	Health Insurance Compensation	3,400
487.196	Health Insurance	99,972
487.198	Life Insurance	1,533
487.200	Health Insurance Reimbursement (HRA)	5,247
Total		110,152

BOROUGH OF LITTLESTOWN - 2024 BUDGET
06 - WATER FUND EXPENDITURES

Account #	Description	2024 Budget
<i>INTERFUND OPERATING TRANSFER</i>		
492.030	Transfer to Water Capital Reserve Fund	1,717
Total		1,717

TOTAL EXPENDITURES 932,433

REVENUES 932,433

EXPENDITURES 932,433

BALANCED -

EDNA REC XMAS
DECORATIONS FUND
BUDGET



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BOROUGH OF LITTLESTOWN - 2024 Budget
07 - ENDA REC XMAS DECORATIONS REVENUES

Account #	Description	2024 Budget
INTEREST EARNINGS		
341.000	Interest Earning - Edna Rec Christmas Decorations	3
Total		3
CASH BALANCE FORWARD		
399.000	Cash Balance Forward	29,397
Total		29,397
TOTAL REVENUES		29,400

BOROUGH OF LITTLESTOWN - 2024 Budget
07 - EDNA REC XMAS DECORATIONS FUND EXPENDITURES

Account #	Description	2024 Budget
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CULTURAL		
450.247	Operating Supplies	27,712
450.370	Repairs and Maintenance	1,688
Total		29,400

TOTAL EXPENDITURES 29,400

REVENUES 29,400

EXPENDITURES 29,400

BALANCED -

SEWER FUND BUDGET



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BOROUGH OF LITTLESTOWN - 2024 BUDGET
08 - SEWER FUND REVENUES

Account #	Description	2024 Budget
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INTEREST EARNINGS		
341.000	Interest Earnings	114
Total		114

SEWER SYSTEM		
364.100	Sewer Rents	1,373,946
364.110	Connection Fees	26,600
364.130	Sewer Reserve	6,500
364.350	Legal Fees	5,000
Total		1,412,046

MISCELLANEOUS		
380.000	Miscellaneous	1,985
380.020	Insurance Dividends (Benecon)	2,500
380.070	Bad Check Fees	100
380.090	Certified Fees/Certificate of Mailings	650
Total		5,235

TOTAL REVENUES 1,417,395

BOROUGH OF LITTLESTOWN - 2024 BUDGET
08 - SEWER FUND EXPENDITURES

Account #	Description	2024 Budget
LEGISLATIVE GOVERNING BODY		
400.105	Council	3,750
400.331	Travel/Lodging Expense	100
400.338	Meal Allowance	25
400.460	Meetings & Conferences, Continuing Education	200
Total		4,075
EXECUTIVE		
401.110	Manager	13,333
Total		13,333
FINANCIAL ADMINISTRATION		
402.210	Material and Supplies	1,000
402.213	Computer Supplies	50
402.215	Postage	3,500
402.250	Repairs and Maintenance	50
402.260	Minor Equipment (under \$1,000)	200
402.311	Accounting and Auditing Services	6,400
402.313	Engineering Services - Retainer Fee	500
402.314	Legal Services	5,000
402.331	Travel/Lodging Expense	50
402.338	Meal Allowance	25
402.341	Advertising	100
402.342	Printing	100
402.380	Miscellaneous	50
402.390	Bank Services Charges/Fees	20
402.420	Dues, Subscriptions and Memberships	3,000
402.453	Web Hosting/Design	100
402.454	Software/License Renewals	21,000
402.460	Meetings & Conferences, Continuing Education	2,000
402.750	Minor Machinery and Equipment (between \$1000 & \$10,000)	1,500
Total		44,645

BOROUGH OF LITTLESTOWN - 2024 BUDGET
08 - SEWER FUND EXPENDITURES

Account #	Description	2024 Budget
SECRETARY/CLERK/TREASURER		
405.000	Wages	67,863
405.180	Overtime	503
405.187	Benefit Payout	4,592
Total		72,958
OPERATORS		
406.000	Wages	104,167
406.180	Overtime	1,893
406.187	Benefit Payout	1,112
Total		107,172
GENERAL GOVERNMENT BUILDING		
409.226	Cleaning Supplies	400
409.232	Generator Fuel - WWTP and S. Queen Lift Station	2,500
409.361	Electric (2136 White Hall Road)	64,123
409.373	Building Repairs and Maintenance	1,000
409.374	Maintenance and Repairs to Machinery & Equipment	200
409.450	Service Contracts	1,875
Total		70,098
PLANNING & ZONING		
414.122	Wages	11,712
Total		11,712
PUBLIC WORKS - SANITATION		
427.367	Sanitation Removal Services	1,070
Total		1,070
SEWER DEPARTMENT		
429.210	Materials and Supplies	2,500
429.222	Chemicals	58,356
429.225	Laboratory/Testing Supplies	1,000

BOROUGH OF LITTLESTOWN - 2024 BUDGET
08 - SEWER FUND EXPENDITURES

Account #	Description	2024 Budget
429.240	General Operating Supplies	340
429.260	Small Tools and Minor Equipment (under \$1,000)	1,600
429.313	Engineering	10,000
429.316	Lab Testing Fees	40,000
429.317	PA One Calls	500
429.321	Telephone Bundle Package (phone, fax, internet)	11,448
429.324	Cell Phones	699
429.361	Electric (Pump Stations)	15,200
429.370	Maintenance and Repairs	18,500
429.374	Equipment Parts, Maintenance and Repairs	2,500
429.384	Equipment Rental	100
429.450	Service Contracts	36,166
429.700	Major Equipment - Capital Purchases	20,000
429.750	Minor Machinery and Equipment (between \$1,000 & \$10,000)	16,830
Total		235,739

PUBLIC WORKS - HIGHWAYS, ROADS AND STREETS

430.000	Wages	83,918
430.180	Overtime	2,004
430.187	Benefit Payout	1,757
430.231	Vehicle Fuel - Gasoline	2,506
430.233	Equipment Fuel	600
430.238	Uniforms	500
430.250	Vehicle Repairs and Maintenance	2,500
430.374	Equipment Parts, Maintenance and Repairs	500
430.470	CDL Random Testing/Expenses	200
430.740	Major Equipment - Capital Purchase	4,335
Total		98,820

PUBLIC WORKS - STORM SEWERS AND DRAINS

436.370	Manhole Covering Maintenance/Replacement	2,000
Total		2,000

BOROUGH OF LITTLESTOWN - 2024 BUDGET
08 - SEWER FUND EXPENDITURES

Account #	Description	2024 Budget
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DEBT SERVICE PRINCIPAL		
471.000	Debt Loan Principal Payment	397,886
Total		397,886

DEBT SERVICE INTEREST		
472.000	Debt Loan Interest Payment	105,075
Total		105,075

PAYROLL		
485.000	Payroll Taxes	23,491
Total		23,491

INSURANCE, CASUALTY AND SURETY		
486.350	Umbrella	2,280
486.351	Property	9,582
486.352	Liability	4,914
486.353	Surety (Employee Bonds)	375
486.354	Workers Compensation	16,851
486.356	Automobile Insurance	2,817
486.357	Public Officials	5,183
486.359	Cyber Insurance	3,557
Total		45,559

HEALTH INSURANCE BENEFITS		
487.189	Health Insurance Compensation	4,600
487.196	Health Insurance	104,435
487.198	Life Insurance	1,785
487.200	Health Insurance Reimbursement (HRA)	5,513
Total		116,333

BOROUGH OF LITTLESTOWN - 2024 BUDGET
08 - SEWER FUND EXPENDITURES

Account #	Description	2024 Budget
INTERFUND OPERATING TRANSFER		
492.030	Transfer to Sewer Capital Reserve Fund	67,429
Total		67,429
TOTAL EXPENDITURES		1,417,395
REVENUES		1,417,395
EXPENDITURES		1,417,395
BALANCED		-

ARPA CHECKING FUND BUDGET



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BOROUGH OF LITTLESTOWN - 2024 Budget
09 - ARPA CHECKING FUND REVENUES

Account #	Description	2024 Budget
<i>CASH BALANCE FORWARD</i>		
399.000	Cash Balance Forward	473,551
<i>Total</i>		473,551

TOTAL REVENUES 473,551

BOROUGH OF LITTLESTOWN - 2024 Budget
09 - ARPA CHECKING EXPENDITURES

Account #	Description	2024 Budget
PARKS		
454.430	Park Renovation Project	300,000
Total		300,000
UNALLOCATED		
380.000	Unallocated Funds	173,551
Total		173,551
TOTAL EXPENDITURES		473,551
REVENUES		473,551
EXPENDITURES		473,551
BALANCED		-

PARKING METER FUND BUDGET



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BOROUGH OF LITTLESTOWN - 2024 BUDGET
13 - PARKING METER FUND REVENUES

Account #	Description	2024 Budget
INTEREST EARNINGS		
341.000	Interest Earnings	5
Total		5
HIGHWAY AND STREETS		
363.021	Parking Meter	11,000
Total		11,000
TOTAL REVENUES		11,005

BOROUGH OF LITTLESTOWN - 2024 BUDGET
13 - PARKING METER FUND EXPENDITURES

Account #	Description	2024 Budget
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PARKING		
445.260	New Parking Meters	5,000
445.370	Parking Meter Repairs	6,005
Total		11,005

TOTAL EXPENDITURES 11,005

REVENUES 11,005

EXPENDITURES 11,005

BALANCED -

PARKS & RECREATION FUND BUDGET



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BOROUGH OF LITTLESTOWN - 2024 BUDGET
14 - PARKS AND RECREATION FUND REVENUES

Account #	Description	2024 Budget
INTEREST		
341.000	Interest	10
Total		10
GRANTS		
354.000	Grant - Park Renovation Project - DCNR	497,000
Total		497,000
LOCAL GRANTS		
357.040	Grant - Selby - Park Trees	2,000
Total		2,000
CULTURAL - RECREATION		
367.140	Pavilion Rental Fees	4,500
367.200	Recreation Rental Fees	200
367.900	Donations - General	2,000
367.901	Donations - Municipalities	32,501
367.902	Donations - Eagles	12,474
Total		51,675
TOTAL REVENUES		550,685

BOROUGH OF LITTLESTOWN - 2024 BUDGET
14 - PARKS AND RECREATION FUND EXPENDITURES

Account #	Description	2024 Budget
<i>PARKS AND RECREATION</i>		
454.313	Engineering	2,710
454.314	Legal Fees	2,000
454.361	Electric	2,000
454.371	Maintenance and Repairs - Municipalities	32,501
454.372	Maintenance and Repairs - Eagles	12,474
454.500	Grant - Park Renovation Project	497,000
454.501	Grant - Selby - Park Trees	2,000
<i>Total</i>		550,685

TOTAL EXPENDITURES 550,685

REVENUES 550,685

EXPENDITURES 550,685

BALANCED -

GENERAL RESERVE FUND BUDGET



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BOROUGH OF LITTLESTOWN - 2024 Budget
30 - GENERAL RESERVE FUND REVENUES

Account #	Description	2024 Budget
<i>INTEREST EARNINGS</i>		
341.000	Interest Earnings - Reserves	2,501
<i>Total</i>		<i>2,501</i>
<i>INTERFUND OPERATING TRANSFER</i>		
392.030	Transfer from General Fund	20,176
<i>Total</i>		<i>20,176</i>
<i>CASH BALANCE FORWARDED</i>		
399.000	Cash Balance Forwarded	3,102,150
<i>Total</i>		<i>3,102,150</i>
	TOTAL REVENUES	3,124,827

BOROUGH OF LITTLESTOWN - 2024 Budget
30 - GENERAL RESERVE FUND EXPENDITURES

Account #	Description	2024 Budget
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FINANCIAL ADMINISTRATION

402.450	Service Contracts	26,667
Total		26,667

GENERAL GOVERNMENT BUILDING

409.740	Capital Purchases - Buildings	700,000
Total		700,000

PUBLIC WORKS

430.740	Capital Purchases - Public Works	556,650
Total		556,650

TOTAL EXPENDITURES 1,283,317

REVENUES 3,124,827

EXPENDITURES 1,283,317

BALANCED 1,841,510

WATER RESERVE FUND BUDGET



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BOROUGH OF LITTLESTOWN - 2024 Budget
32 - WATER RESERVE FUND REVENUES

Account #	Description	2024 Budget
INTEREST EARNINGS		
341.000	Interest Earnings - Reserves	1,460
Total		1,460
INTERFUND OPERATING TRANSFER		
392.030	Transfer from Water Fund	1,717
Total		1,717
CASH BALANCE FORWARDED		
399.000	Cash Balance Forwarded	1,674,788
Total		1,674,788
TOTAL REVENUES		1,677,965

BOROUGH OF LITTLESTOWN - 2024 Budget
32 - WATER RESERVE FUND EXPENDITURES

Account #	Description	2024 Budget
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FINANCIAL ADMINISTRATION

402.450	Service Contracts	38,667
Total		38,667

WATER GOVERNMENT BUILDING

409.740	Capital Purchases - Buildings	50,000
Total		50,000

WATER DEPARTMENT

448.310	Professional Services	58,500
448.313	Engineering Services	30,800
448.740	Capital Purchases - Water	955,000
Total		1,044,300

TOTAL EXPENDITURES 1,132,967

REVENUES 1,677,965

EXPENDITURES 1,132,967

BALANCED 544,998

SEWER RESERVE FUND BUDGET



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BOROUGH OF LITTLESTOWN - 2024 Budget
34 - SEWER RESERVE FUND REVENUES

Account #	Description	2024 Budget
INTEREST EARNINGS		
341.000	Interest Earnings - Reserves	1,444
Total		1,444
INTERFUND OPERATING TRANSFER		
392.030	Transfer from Sewer Fund	67,429
Total		67,429
CASH BALANCE FORWARDED		
399.000	Cash Balance Forwarded	1,943,461
Total		1,943,461
TOTAL REVENUES		2,012,334

BOROUGH OF LITTLESTOWN - 2024 Budget
34 - SEWER RESERVE FUND EXPENDITURES

Account #	Description	2024 Budget
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FINANCIAL ADMINISTRATION

402.450	Service Contracts	38,667
Total		38,667

SEWER GOVERNMENT BUILDING

409.740	Capital Purchases - Buildings	50,000
Total		50,000

SEWER DEPARTMENT

429.313	Engineeirng Services	51,000
429.740	Capital Purchases	1,475,000
Total		1,526,000

TOTAL EXPENDITURES **1,614,667**

REVENUES **2,012,334**

EXPENDITURES **1,614,667**

BALANCED **397,667**

HIGHWAY AID FUND BUDGET



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BOROUGH OF LITTLESTOWN - 2024 BUDGET
35 - HIGHWAY AID FUND REVENUES

Account #	Description	2024 Budget
INTEREST EARNINGS		
341.000	Interest Earnings	76
Total		76
INTERGOVERNMENTAL REVENUES		
355.020	Liquid Fuels Tax	133,507
Total		133,507
TOTAL REVENUES		133,583

BOROUGH OF LITTLESTOWN - 2024 BUDGET
35 - HIGHWAY AID FUND EXPENDITURES

Account #	Description	2024 Budget
STREETS		
431.000	Street Cleaning and Gutters	1,800
Total		1,800
WINTER MAINTENANCE		
432.000	Winter Maintenance Services	2,500
Total		2,500
TRAFFIC DEVICES		
433.000	Traffic Control Devices	2,500
Total		2,500
REPAIRS OF TOOLS AND MACHINERY		
437.000	Repairs of Tools and Machinery	3,200
Total		3,200
HIGHWAY CONSTRUCTION		
438.000	Maintenance and Repairs to Roads	123,582
Total		123,582
MISCELLANEOUS EXPENSES		
480.000	Bank Fees	1
Total		1
TOTAL EXPENDITURES		133,583
REVENUES		133,583
EXPENDITURES		133,583
BALANCED		-

TRAFFIC CONTROL FUND BUDGET



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BOROUGH OF LITTLESTOWN - 2024 BUDGET
37 - TRAFFIC CONTROL FUND REVENUES

Account #	Description	2024 Budget
INTEREST EARNINGS		
341.000	Interest Earnings	1
341.003	CD Interest Earnings	372
Total		373
DONATIONS/CONTRIBUTIONS		
387.000	Donations/Contributions	1,000
Total		1,000
CASH BALANCE FORWARD		
399.000	Cash Balance Forward	3,427
Total		3,427
TOTAL REVENUES		4,800

BOROUGH OF LITTLESTOWN - 2024 BUDGET
37 -TRAFFIC CONTROL FUND EXPENDITURES

Account #	Description	2024 Budget
HIGHWAY TRAFFIC CONTROL DEVICES		
433.260	Small Tools and Minor Equipment	500
433.374	Repairs and Maintenance to Equipment	4,300
Total		4,800
TOTAL EXPENDITURES		4,800
REVENUES		4,800
EXPENDITURES		4,800
BALANCED		-