



HISTORIC
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Est. 1795

BOROUGH OF BELLEFONTE 2021 PROPOSED BUDGET



Presented for Council consideration and public review
December 7th, 2020



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READERS GUIDE

INTRODUCTION

The budget document describes how the Borough plans to meet the public services and infrastructure needs for its residents in 2021. It is simply our financial plan for 2021. It provides how the budget impacts residents' property tax and utility bills and how dollars are allocated for borough services. A table of contents is included to help each reader navigate through the document.

PLANNING PROCESS/BUDGET SCHEDULE

A budget schedule is included. The Borough is obligated by the State to approve a balanced budget by December 31st for the upcoming calendar year. The formal comment period is after the proposed budget is approved for advertisement/public inspection at the December 7th Council meeting. Council is scheduled to consider approval of the proposed budget at its December 21st, 2020 council meeting. Formal comments should be directed to the Borough Manager/Secretary, Bellefonte Borough, 236 West Lamb Street, Bellefonte PA, 16823 or boro@bellefonte.net

OFFICIALS AND STAFF

Bellefonte's elected officials (Council members, mayor, real estate tax collector) and staff work together throughout the year to keep the borough on track with finances and operations. Spending plans/budgets can be altered in the event of unforeseen challenges such as the Corona virus.

BUDGET MESSAGE

The Borough Manager provides some qualitative insight as to how the Borough is doing financially.

BUDGET IN BRIEF

For a quick overview of any proposed increases or to see the budgeted amount of spending for each fund, go to this section.

2020 ACCOMPLISHMENTS, 2021 GOALS

Despite an unprecedented year with the coronavirus, the borough had a number of accomplishments and has set some goals for 2021. A list of both can be found in this section.



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REAL ESTATE TAX 101

This section is being provided to help explain the real estate millage tax and where the money goes - three taxing entities (borough, county and school).

An example of an assessed value times a millage rate is included. There are

FUNDS, REVENUES AND EXPENSES

The borough's accounting system (how we keep track of money coming in and going out) is set up with generally accepted governmental accounting standards. A "Fund" is like a checking account for a designated purpose, public service, project, etc. Each dollar that goes in a Fund is considered "Revenue". Each dollar spent out of the Fund is considered an "Expense." All expected revenue and planned expenses are to be included in each Fund budget. Bellefonte's total budget consists of thirteen funds.

FUND QUICK FACTS, SNAP SHOT, AND DETAIL

Each Fund is clearly titled and includes quick facts, a snap shot/bar chart overview, and all the detailed line item accounting.

OPERATING AND CAPITAL BUDGETS

Bellefonte Borough does not create two separate budgets; one for capital and one for operating. Both capital and operating expenses are shown in each fund. This can cause the annual fund budget to vary considerably from year to year depending on the planned capital projects.

UTILITY FEES

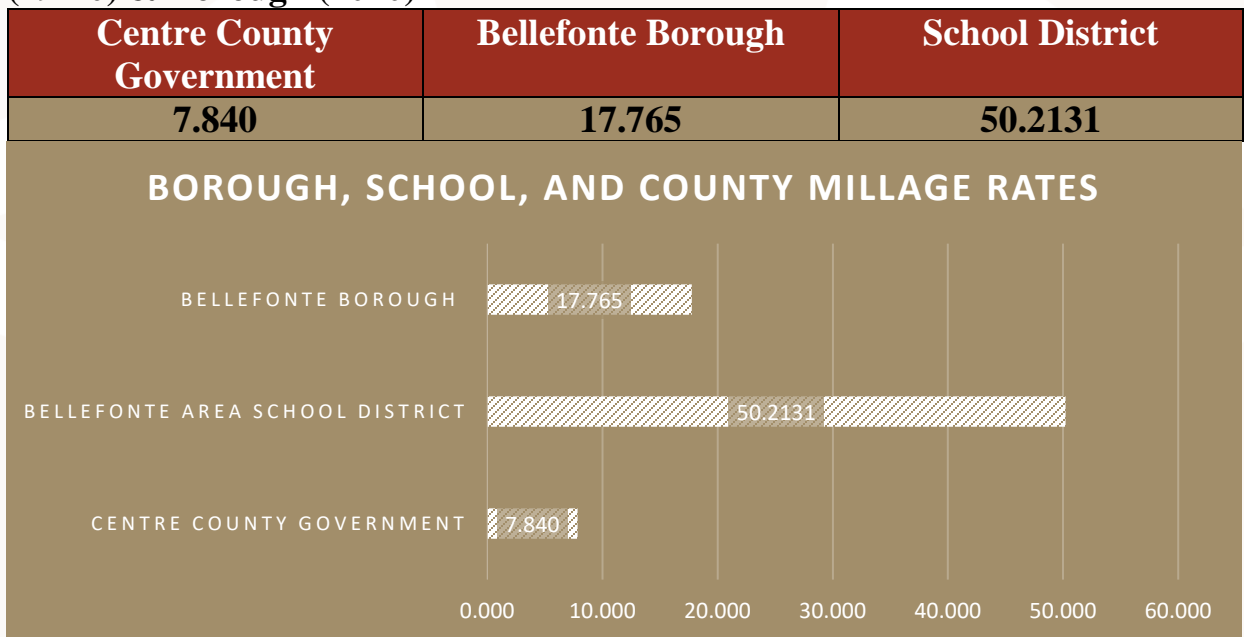
The borough provides the services of Water, Wastewater (sewer), and Refuse Collection on a fee-for-service basis. These enterprises are financially self-supporting. They also pay their share of any other department or equipment costs.



REAL ESTATE TAX 101

UNDERSTANDING REAL ESTATE TAX MILLAGE RATES AND WHERE YOUR MONEY GOES

Real Estate Tax Millage Rates – County Government (2020), School District (19-20) & Borough (2020)



A mill represents \$1.00 per \$1,000 of assessed property value. The Centre County Tax Assessment Office establishes the assessed value for each property. The “Assessed value” is different than the “market value” of a property.

Example: Property X has an Assessed Value of \$45,000.00	Taxing Entity	Millage Rate Set	Annual Tax
A mill is \$1 for each \$1000 of Assessed Value 1 mill = \$45.00	County Government	7.840	\$352.80
	School District	50.2131	\$2,259.59
	Borough	17.765	\$799.43
	Total		\$3,411.82



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BUDGET SCHEDULE

DATES	ACTIVITY
September 8 th , 2020	Finance Committee begins to schedule budget meetings
September 21 st , 2020	Finance Committee Meeting
October 5 th , 2020	Council Work Session
October 13 th , 2020	Finance Committee Meeting
October 19 th , 2020	Council Work Session
October 20 th , 2020	Finance Committee Meeting
October 27 th , 2020	Finance Committee Meeting
November 2 nd , 2020	Council Work Session
November 10 th , 2020	Finance Committee Meeting
November 16 th , 2020	Council Work Session
November 17 th , 2020	Finance Committee Meeting
November 24 th , 2020	Finance Committee Meeting
December 1 st , 2020	Finance Committee Meeting
December 7 th , 2020	Approve Proposed 2021 Budget for Advertisement/Public Inspection
December 21 st , 2020	Adoption of the 2021 Budget and Tax Ordinance / Resolution

Municipal Building
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Bellefonte, PA 16823

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TDD/TDY & Voice 711
TTY/TDD Only 717-237-2261
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OFFICIALS & STAFF

BOROUGH COUNCIL	MAYOR
Joanne Tosti-Vasey , President	Thomas Wilson
Randy Brachbill , Vice-President, Safety Committee Chair	
Doug Johnson , Pro Tem, Water & Sanitation Committee Chair	
Gina Thompson , Finance Committee Chair	
Melissa Hombosky , Parks Committee Chair	
Deborah Cleeton , Streets Committee Chair	
Anne Walker , Building & Property Committee Chair	
Jon Eaton , Human Resources Committee Chair	
Mike Prendergast , Energy & Environmental Committee Chair	
Ralph Stewart , Borough Secretary	
Deb Burger , Borough Treasurer	
Jeff Stover , Borough Solicitor	
STAFF	
Ralph Stewart , Borough Manager	Shawn Weaver , Police Chief
Don Holderman , Assistant Borough Manager	Jason Brower , Sargent
Lori McGowan , Finance Director	
Matt Auman , Public Works Superintendent	Gary Lohr , Fire Chief
Dave Klinefelter , Assistant Public Works Superintendent	Rob Pacella , Logan Company Chief
Robert Cook , Wastewater Treatment Plant Superintendent	Bob Lose , Undine Company Chief
Frank Noll , Assistant Wastewater Treatment Plant Superintendent	



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2021 PROPOSED BUDGET IN BRIEF

FUND	AMOUNT	SOURCE	PROPOSED TAX OR FEE INCREASE?
GENERAL	\$3,160,880	Taxes, Fees	None proposed
STREET LIGHTING	\$152,580	Real Estate Tax	None Proposed
FIRE DEPARTMENT OPERATING	\$290,015	Real Estate Tax	None proposed
FIRE DEPARTMENT EQUIPMENT	\$104,280	Real Estate Tax	None proposed
PARKS & RECREATION	\$124,005	Real Estate Tax	None proposed
WATER	\$1,445,160	Utility Fee	None proposed
SEWER (WASTEWATER)	\$3,664,412	Utility Fee	\$5/quarter increase proposed
REFUSE (Solid Waste Collection) Note: Recycling costs are a pass-thru from Centre County Refuse & Recycling	\$1,121,635	Utility Fee	<ul style="list-style-type: none"> • Brush/grass \$5/container/year • Curbside Recycling \$.75/quarter • Commercial Recycling \$6/Quarter • Cardboard \$21.75/quarter • Various items for special pick up /collection
SPECIAL PROJECTS	\$5	Projects	Not Applicable
LIQUID FUELS	\$304,495	State (fuel tax)	Not Applicable
EMERGENCY MEDICAL SERVICES	\$22,460	Real Estate Tax	None proposed
CAPITAL PROJECTS	\$385,250	Transfers	Not Applicable
BULK WATER	\$293,620	Bulk Water Sales	Not Applicable
Total 2021 Proposed Budget	\$11,068,797		



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BUDGET MESSAGE

Dear Members of Borough Council and Mayor Wilson:

On behalf of the Finance Committee of Council and borough staff, I am submitting to you the proposed budget for calendar year 2021. Since March of this year, we have been living with a world-wide pandemic known as the corona virus. The word “unprecedented” doesn’t really describe how our lives have changed. I believe we have taken, within our means, all reasonable steps to address this challenge while still providing necessary public services such as local policing, fire protection, adequate streets, open parks, water service, wastewater service, and refuse collection. We had no choice to put a hold on some projects such as the water meter replacement project.

Our planning and outlook for 2021 is to be conservative in estimating revenues and to hold the line on expenses if possible. Even though there is promising results related to a vaccine, it may be well into 2021 before the economy returns to pre-corona virus levels.

The budget document has been modified to help readers better understand the municipal budgeting process, fund accounting, where their tax/utility fee dollars go, and how to comment.

This budget proposes no increase in real estate taxes and only some modest increases in fees; some of which are increases to the Borough/passed through to the customer (recycling related fees charged by Centre County Refuse & Recycling Authority). Each increase is noted in the Budget in Brief and the specific fund sections.

The Borough’s primary fund, the General Fund, which provides some of the most important public services (policing, street maintenance repair, administration, etc.) has been a continual challenge. The growth in revenues (primarily property taxes and earned income taxes) has not kept up with inflation, especially employee health insurance and annual cost of living salary increases. There’s limited undeveloped land within the borough and our population growth has been stagnant for many years. Unfortunately, the available options are limited to 1) Raising Real Estate tax rates and fees or 2) Reducing staff and/or services.

The largest General Fund budget item is Police services with an, approximate \$1.42 Million budget. This equates to 100% of the available Real Estate tax revenue plus 16% of the Earned Income Tax revenue. The remaining tax and fee revenues fund street maintenance and Borough administration services. With minimal projected growth in future tax revenue, forward planning for these services and the supporting tax rates should be the priority of council in 2021.

Ralph W. Stewart, Borough Manager



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2020 ACCOMPLISHMENTS

- There was no day without local police, volunteer fire fighters/fire equipment, Emergency Medical Services, open streets, water service, sewer service, trash pickup, passable streets, open and well-kept parks, street lights, traffic lights, etc.
- Managed COVID -19 Crises
 - Developed internal policies for all Departments
 - Purchased equipment to handle meetings via Zoom
 - Assisted with Pop-up Drive-In Program
 - In addition to routine Borough-owned property grass-cutting, assumed the 30 acre Union Cemetery parcel for the entire summer and fall
- Completed Pedestrian Bridge Walkway – 1990’s Planning goal
- Installed Memorial Brick Walk in Talleyrand Park for Talleyrand Park Committee Fundraiser
- Governor’s Park Restroom Renovated
- WWTP Upgrades – successfully completed testing phase
- Completed a Climate Action Plan for the Borough
- Completed Musser Lane Gate/Security Upgrades
- Added Body Cameras to all Police Officers
- Police Dept updated computer system security
- Switched over to an all new financial accounting software program (Accu-Fund) and Billing System (Muni-Link)
- Finalized and administered State Grant Funded Revolving Loan Program (\$500K) to the Gamble Mill Property
- Executed new energy purchasing contract with APPI saving the Borough \$20K per year starting in 2022
- Completed a Strategic Management Review of the Borough
- Improved the long-standing Bulk Water Agreement
- Installed a new headwall in the raceway for the Gable Mill
- Repaired & Replaced multiple water & sewer lines
- Installed kiosk pads, bollards and removed all parking meters from the South Parking Lot and patched the area.
- Completed Census 2020 at no cost to the Borough
- Received \$900K in Grants for Fire Dept.
- Wayfinding Signs Study underway/new consistent imaging/letterhead



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2021 GOALS

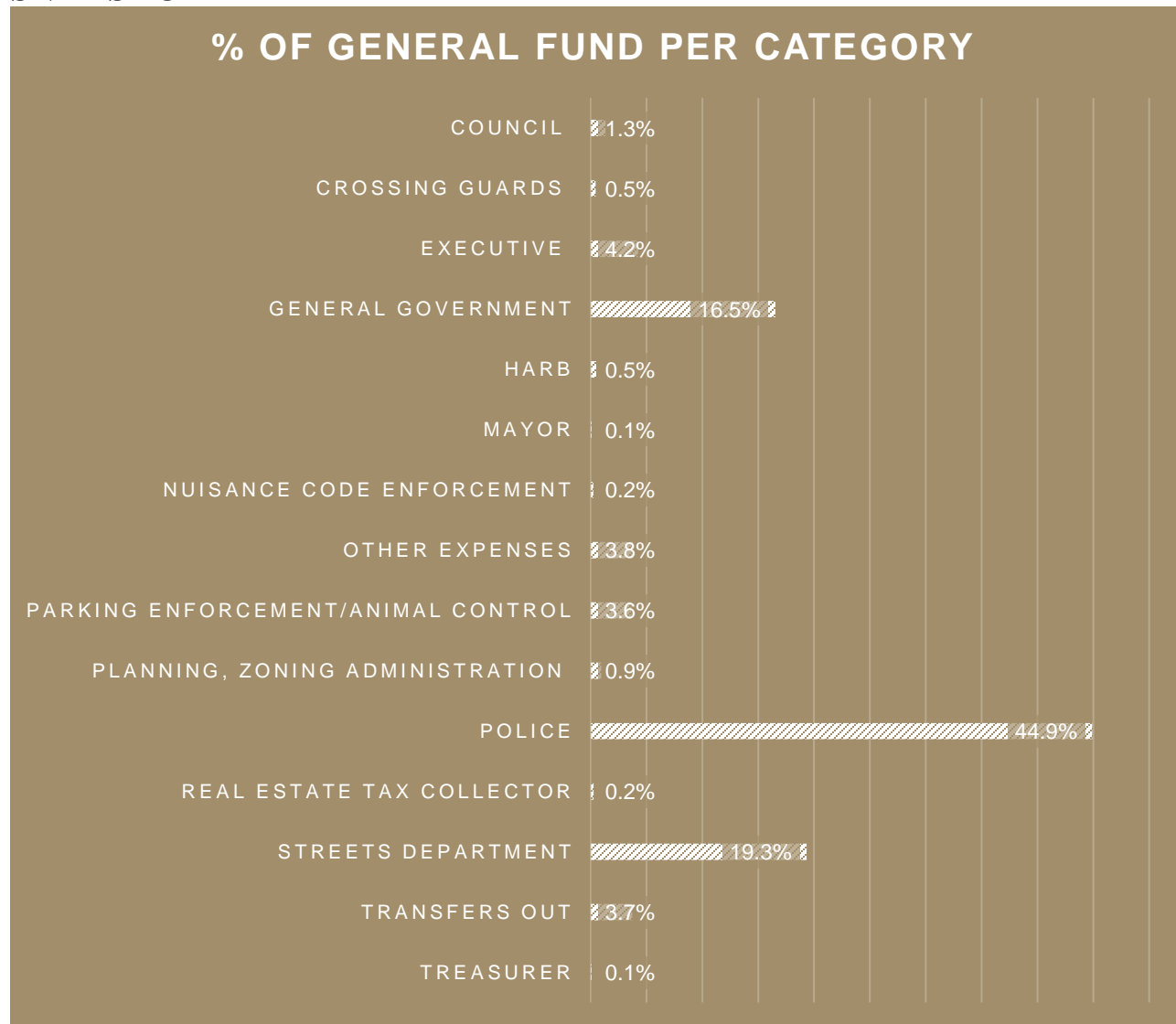
- Maintain the same level of services to our residents
- Finalize Downtown Parking Changes/Modification including on-street long-term parking and develop process where parking permits can be purchased on-line
- Implement Pay-by-phone app for parking meters/kiosks
- Finalize the Wayfinding Signage and begin to implement Borough-wide
- Manage a potentially challenging budget while maintaining services...continue to look for areas where we can provide the same service equally effectively and more cost efficient.
- Complete Public Works Bargaining Agreement
- Complete Energy Management Plan in conjunction with Wilson Engineering
- Find a way to continue the electronic archival of Borough maps
- Begin STMP recommendation implementation
- Continue Union Cemetery discussions for long-term health of the cemetery
- Issue a contract to pave a number of streets
- Continue to try and resolve the storm water runoff issues on Parkwood Drive
- Develop “bins” for Musser Lane compost
- Replace a number of Water/Sewer mains (S. Monroe; Humes; E. Logan Shope; Ridge; McAllister.
- Replace 600-800 Water meters
- Smoke test sewer mains to help remove I&I
- Work on some of Streetlights replacing conduit and wiring
- Review and update Police Policy and Procedures
- Police Dept looking for alternative methods to foster positive community relationships
- Replace decking boards on the Suspension Bridge
- Explore Alternative Energy Implementation
- Work toward/Apply for “Gold” Certification, PA Municipal League’s “Sustainable Pennsylvania Communities Certification
- Employ an Assistant to Borough Manager/Planning, Zoning, HARB Administrator, start succession planning, training, development

GENERAL FUND

QUICK FACTS:

- ✓ No increase is being proposed for the General Fund
- ✓ Due to the uncertainties with COVID 19, the borough is being conservative on revenue projections and proposing limited projects for 2021
- ✓ The General Fund consists of revenue/expenses for: council; executive; mayor; treasurer; real estate tax collector; general government operations; police service; crossing guards; parking enforcement; animal control; nuisance code enforcement; planning/zoning/HARB administration; and streets department.
- ✓ A snap shot/pie chart showing % of cost for each service has been added
- ✓ The primary source of funding is the real estate tax and the Earned Income Tax
- ✓ Bellefonte Borough's tax base (taxable property and wage earners) is relatively small making it a challenge to provide the same level of services each year

SNAP SHOT

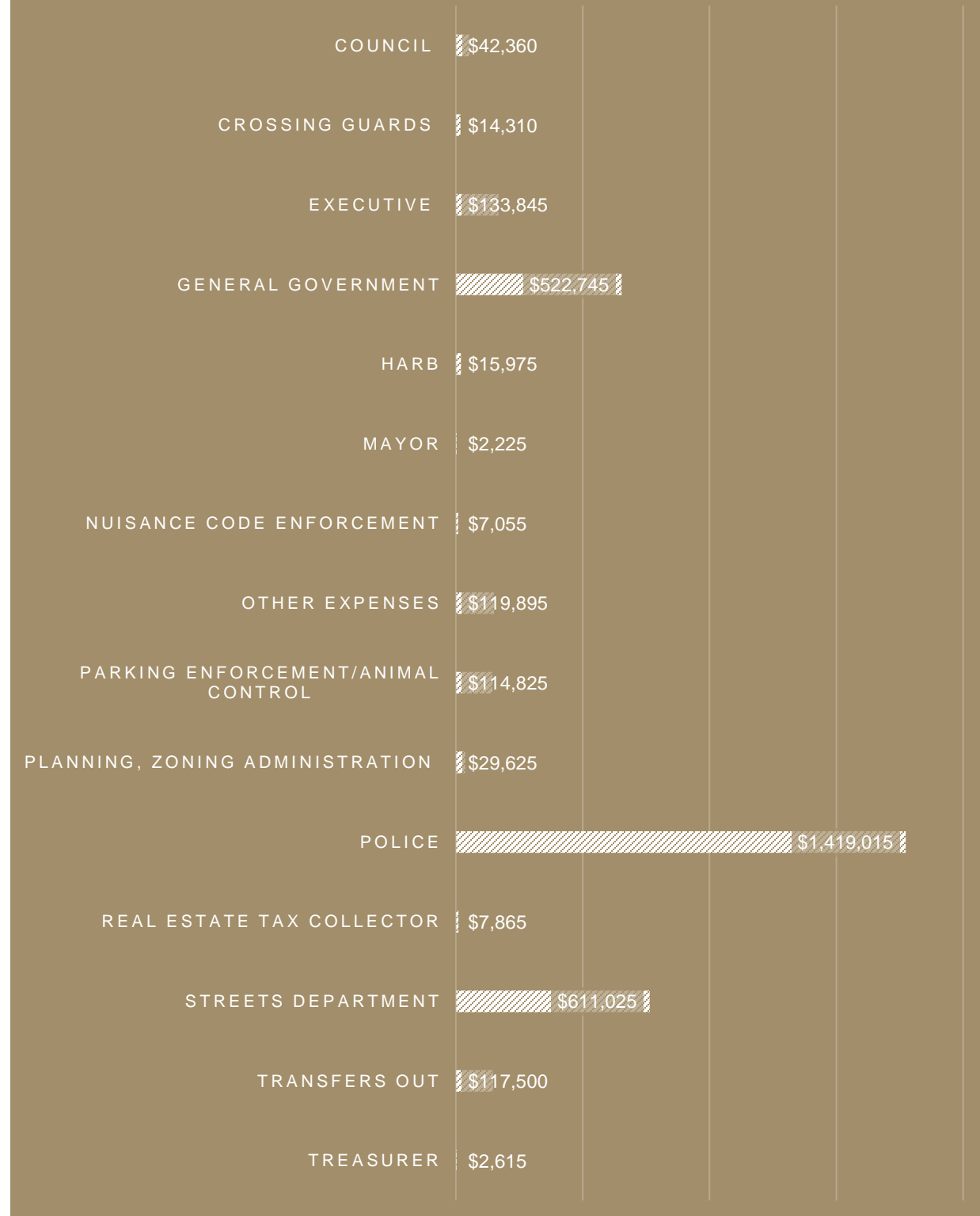




SNAP SHOT

COSTS PER SERVICE UNDER GENERAL FUND

TOTAL \$3,160,880





SNAP SHOT OF REVENUE – LINE ITEMS UNDER \$10,000 NOT SHOWN

REVENUE OF \$3,160,880

ACT 205 PENSION STATE AID REVENUE	\$131,190			
CW TANK RENTAL REVENUE - AT&T	\$31,020			
CW TANK RENTAL REVENUE - SPRINT	\$18,250			
EARNED INCOME TAX REVENUE	\$695,000			
FIREMEN'S RELIEF ASSOC REVENUE	\$30,000			
FRANCHISE REVENUE (CABLE TV)	\$116,500			
J P FINE REVENUE	\$14,000			
LST TAX REVENUE	\$76,000			
PARKING FINE REVENUE	\$22,000			
PARKING METER REVENUE	\$145,750			
PARKING PERMIT REVENUE	\$15,000			
REAL ESTATE TAX REV - DELINQUENT	\$20,000			
REAL ESTATE TAX REV - CURRENT	\$1,309,550			
REAL ESTATE TRANSFER TAX REVENUE	\$80,000			
STATE GRANT REVENUE - WAYFINDING	\$23,000			
STREET OPENING PERMIT REVENUE	\$13,000			
TOTAL OF LINE ITEMS NOT SHOWN	\$40,620			
TRANSFER IN - REFUSE	\$75,000			
TRANSFER IN - SEWER	\$185,000			
TRANSFER IN - WATER	\$90,000			
USE OF RESERVES	\$30,000			



DETAILED CURRENT YEAR AND 2021 PROPOSED BUDGET

REVENUE

				2020			
		2019	2020	projected	Total	2020	2021
Acct #	Revenue		10 months	2 months	2020	Budget	Budget
301.100	Real Estate Tax Rev - Current	\$1,360,403.78	\$1,377,858.77	\$2,500.00	\$1,380,358.77	\$1,352,250.00	\$1,309,550.00
301.200	Real Estate Tax Rev - Supplement	\$737.43	\$528.51	\$0.00	\$528.51	\$560.00	\$475.00
301.400	Real Estate Tax Rev - Delinquent	\$48,402.24	\$20,804.27	\$3,500.00	\$24,304.27	\$29,000.00	\$20,000.00
310.100	Real Estate Transfer Tax Revenue	\$108,192.41	\$81,423.66	\$7,000.00	\$88,423.66	\$88,500.00	\$80,000.00
310.200	Earned Income Tax Revenue	\$819,642.91	\$600,666.64	\$115,000.00	\$715,666.64	\$775,000.00	\$695,000.00
310.501	LST Tax Revenue	\$116,529.59	\$79,483.99	\$12,000.00	\$91,483.99	\$105,000.00	\$76,000.00
321.800	Franchise Revenue (Cable TV)	\$121,496.93	\$90,241.26	\$29,515.80	\$119,757.06	\$117,000.00	\$116,500.00
322.500	Street Opening Permit Revenue	\$27,380.00	\$13,710.00	\$220.00	\$13,930.00	\$15,000.00	\$13,000.00
322.902	Dumpster Permit Revenue	\$275.00	\$250.00	\$0.00	\$250.00	\$200.00	\$200.00
331.001	Dog Fine Revenue	\$80.00	\$20.00	\$0.00	\$20.00	\$50.00	\$20.00
331.100	J P Fine Revenue	\$17,669.40	\$11,532.35	\$3,500.00	\$15,032.35	\$16,000.00	\$14,000.00
331.101	Probation Office Fine Revenue	\$8,362.02	\$6,636.51	\$1,000.00	\$7,636.51	\$6,400.00	\$6,400.00
331.102	Restitution	\$85.94	\$71.35	\$10.00	\$81.35	\$75.00	\$75.00
331.121	Ordinance Violation Revenue - Codes	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
331.130	State Police Fine Revenue	\$2,948.19	\$1,362.46	\$1,200.00	\$2,562.46	\$2,800.00	\$2,300.00
331.140	Parking Fine Revenue	\$29,455.00	\$10,703.50	\$1,000.00	\$11,703.50	\$22,000.00	\$22,000.00
341.010	Interest Income	\$21,996.42	\$8,064.99	\$500.00	\$8,564.99	\$17,000.00	\$6,000.00
342.531	Tower Rental Revenue	\$1,200.00	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$1,200.00
342.533	CW Tank Rental Revenue - Sprint	\$18,250.56	\$15,208.80	\$3,041.76	\$18,250.56	\$18,250.00	\$18,250.00
342.534	CW Tank Rental Revenue - AT&T	\$31,020.00	\$25,850.00	\$5,170.00	\$31,020.00	\$31,020.00	\$31,020.00
342.560	Meter Bag Rental Revenue	\$569.00	\$475.00	\$20.00	\$495.00	\$450.00	\$450.00
342.570	Other Rental Income	\$80.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
354.000	State Grant Revenue-Census	\$0.00	\$1,626.40	\$373.60	\$2,000.00	\$0.00	\$0.00
354.300	State Grant Revenue - Wayfinding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,000.00
354.002	HARB/CLG Grant Revenue	\$11,226.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



REVENUE, CONTINUED

				2020			
		2019	2020	projected	Total	2020	2021
Acct #	Revenue (con't)		10 months	2 months	2020	Budget	Budget
355.010	Public Utility Realty Tax Revenue	\$2,398.13	\$2,748.99	\$0.00	\$2,748.99	\$2,100.00	\$2,300.00
355.040	Liquor License Revenue	\$1,900.00	\$1,800.00	\$100.00	\$1,900.00	\$1,900.00	\$1,900.00
355.050	Act 205 Pension State Aid Revenue	\$276,506.95	\$253,368.33	\$0.00	\$253,368.33	\$265,000.00	\$131,190.00
355.070	Firemen's Relief Assoc Revenue	\$30,587.55	\$30,860.81	\$0.00	\$30,860.81	\$30,000.00	\$30,000.00
355.090	Act 13 Revenue	\$1,342.90	\$1,067.48	\$0.00	\$1,067.48	\$1,200.00	\$1,000.00
357.010	County COVID Funds	\$0.00	\$64,169.00	\$0.00	\$64,169.00	\$0.00	\$0.00
357.020	County Grant	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	\$0.00
357.030	County Liquid Fuels Tax Grant	\$29,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
358.110	Fire Protection Admin Services	\$400.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00
358.500	County CATA Contract Revenue	\$6,479.61	\$6,530.27	\$0.00	\$6,530.27	\$6,500.00	\$6,600.00
361.300	Prelim/Final Sub/Land Dev Plan Revenue	\$2,535.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
361.330	Zoning/Sub/Land Dev Permit Revenue	\$0.00	\$1,545.00	\$0.00	\$1,545.00	\$0.00	\$0.00
361.332	Zoning Variance Application Fee Revenue	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
361.335	Zoning Permit Fee Revenue	\$2,375.00	\$1,050.00	\$150.00	\$1,200.00	\$2,200.00	\$1,200.00
361.900	Fence Permit Revenue	\$0.00	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00
362.111	Sale of Accident Report Revenue	\$690.00	\$735.00	\$75.00	\$810.00	\$675.00	\$700.00
362.130	False Alarm Revenue	\$400.00	\$100.00	\$100.00	\$200.00	\$200.00	\$200.00
362.140	Crossing Guard Revenue	\$7,252.96	\$2,664.93	\$2,000.00	\$4,664.93	\$6,600.00	\$5,000.00
362.160	Drug Task Force Reimbursement Rev	\$8,702.83	\$383.61	\$0.00	\$383.61	\$0.00	\$0.00
362.451	Home Occupation Business Permit	\$0.00	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00
362.470	Sign Permit Revenue	\$360.00	\$270.00	\$0.00	\$270.00	\$100.00	\$100.00
362.471	Admin Fee for Building Permits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00
362.800	Lien Letter Fee Revenue	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
362.950	Other Permit Revenue	\$75.00	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00
363.210	Parking Meter Revenue	\$114,837.65	\$67,477.36	\$13,000.00	\$80,477.36	\$115,000.00	\$145,750.00
363.221	Parking Permit Revenue	\$19,560.00	\$13,520.00	\$4,000.00	\$17,520.00	\$14,000.00	\$15,000.00
364.900	Sewer Dye Test Revenue	\$1,150.00	\$550.00	\$100.00	\$650.00	\$900.00	\$500.00

**REVENUE, CONTINUED**

				2020			
		2019	2020	projected	Total	2020	2021
Acct #	Revenue (con't)		10 months	2 months	2020	Budget	Budget
387.000	Contribution & Donation Revenue	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
387.001	Donation to Police Dept Revenue	\$800.00	\$17,025.00	\$0.00	\$17,025.00	\$0.00	\$0.00
389.000	Miscellaneous Revenue	\$21.82	\$25.00	\$0.00	\$25.00	\$0.00	\$0.00
389.001	Miscellaneous Revenue - Police	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
389.002	Miscellaneous Revenue - Streets	\$130.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
389.003	NSF Fee	\$9.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
391.100	Sale of Fixed Assets Revenue	\$0.00	\$157.00	\$0.00	\$157.00	\$0.00	\$0.00
391.101	Sale of Fixed Assets Revenue-Police	\$1,955.00	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00
391.102	Sale of Fixed Assets Revenue-Streets	\$14,072.13	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
395.000	Refund of Prior Year Expenditures	\$5,377.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00
399.002	Use of Reserves - Parking Lot funds	\$0.00	\$0.00	\$0.00	\$0.00	\$143,000.00	\$0.00
399.003	Use of Reserves - Parking Meter Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$225,000.00	\$0.00
	Subtotal - Revenue	\$ 3,277,082.79	\$ 2,814,516.24	\$ 235,076.16	\$ 3,049,592.40	\$3,413,380.00	\$2,810,880.00
392.006	Transfer In - Water	\$100,000.00	\$95,000.00	\$0.00	\$95,000.00	\$95,000.00	\$90,000.00
392.008	Transfer In - Sewer	\$205,000.00	\$146,250.00	\$48,750.00	\$195,000.00	\$195,000.00	\$185,000.00
392.009	Transfer In - Refuse	\$90,000.00	\$60,000.00	\$20,000.00	\$80,000.00	\$80,000.00	\$75,000.00
	Subtotal - Transfers In	\$395,000.00	\$301,250.00	\$68,750.00	\$370,000.00	\$370,000.00	\$350,000.00
	Total Revenue & Transfers In	\$3,672,082.79	\$3,115,766.24	\$303,826.16	\$3,419,592.40	\$3,783,380.00	\$3,160,880.00

**EXPENSES - COUNCIL**

		2019	2020	2020	Total	2020	2021
Acct #	Expenses		10 months	projected	2020	Budget	Proposed Budget
400.105	Elected Officials Stipend Expense	\$13,500.00	\$11,250.00	\$2,250.00	\$13,500.00	\$13,500.00	\$13,500.00
400.192	Social Security Exp - Council	\$1,032.72	\$860.63	\$172.13	\$1,032.76	\$1,035.00	\$1,035.00
400.210	Office Supplies Expense - Council	\$241.85	\$125.00	\$25.00	\$150.00	\$150.00	\$150.00
400.215	Postage Expense - Council	\$100.00	\$75.00	\$0.00	\$75.00	\$100.00	\$100.00
400.231	Fuel Expense - Council	\$0.00	\$0.00	\$0.00	\$0.00	\$40.00	\$40.00
400.246	Supplies Expense - Council	\$27.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400.260	Minor Equipment Expense - Council	\$3,737.37	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00
400.314	Legal Expense - Council	\$0.00	\$2,668.74	\$750.00	\$3,418.74	\$1,000.00	\$1,000.00
400.317	Data Processing Expense - Council	\$3,240.00	\$1,998.00	\$400.00	\$2,398.00	\$2,200.00	\$2,200.00
400.320	IT Services Expense - Council	\$3,118.01	\$3,122.14	\$200.00	\$3,322.14	\$3,400.00	\$3,400.00
400.321	Telephone Expense - Council	\$115.00	\$52.67	\$72.33	\$125.00	\$125.00	\$150.00
400.325	Internet Expense - Council	\$200.00	\$222.00	\$0.00	\$222.00	\$225.00	\$225.00
400.329	C-Net Expense - Council	\$16,232.00	\$12,416.25	\$4,138.75	\$16,555.00	\$16,555.00	\$16,900.00
400.341	Advertising Expense - Council	\$390.60	\$208.59	\$200.00	\$408.59	\$500.00	\$500.00
400.342	Printing Expense - Council	\$48.00	\$0.00	\$0.00	\$0.00	\$35.00	\$35.00
400.344	Copy Expense - Council	\$200.00	\$50.00	\$20.00	\$70.00	\$190.00	\$190.00
400.351	Commercial Ins Expense - Council	\$600.00	\$550.00	\$0.00	\$550.00	\$550.00	\$575.00
400.361	Electricity Expense - Council	\$116.66	\$116.60	\$50.00	\$166.60	\$170.00	\$170.00
400.373	Building Maint/Upgrade Expense-Council	\$109.73	\$10.00	\$50.00	\$60.00	\$200.00	\$200.00
400.420	Membership/Dues/Sub Expense - Council	\$309.98	\$1,466.59	\$0.00	\$1,466.59	\$1,325.00	\$1,490.00
400.460	Conf/Meeting/Seminar Expense-Council	\$3,811.10	\$300.00	\$0.00	\$300.00	\$2,900.00	\$500.00
400.900	Census 2020 Outreach Exp - Council	\$0.00	\$2,024.40	\$0.00	\$2,024.40	\$2,000.00	\$0.00
459.250	Fountain Repairs Expense	\$315.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal - Council Expense	\$47,445.62	\$37,516.61	\$8,328.21	\$45,844.82	\$47,700.00	\$42,360.00



EXPENSES – APPOINTED EXECUTIVE

		2019	2020	projected	Total	2020	2021
Acct #	Expenses		10 months	2 months	2020	Budget	Proposed Budget
401.110	Executive Salary Expense (Appointed)	\$92,882.90	\$75,268.11	\$14,000.00	\$89,268.11	\$95,300.00	\$102,500.00
401.192	Executive SS Expense (Appointed)	\$7,073.52	\$5,687.17	\$1,050.00	\$6,737.17	\$7,245.00	\$7,750.00
401.193	Other Benefits Expense - Exec	\$0.00	\$0.00	\$0.00	\$0.00	\$40.00	\$0.00
401.194	Unemployment Comp Exp - Exec	\$0.00	\$1,116.00	\$0.00	\$1,116.00	\$0.00	\$0.00
401.196	Health Insurance Expense - Executive	\$11,031.90	\$10,541.68	\$857.00	\$11,398.68	\$11,675.00	\$11,925.00
401.197	Retirement Expense - Exec	\$5,848.38	\$6,417.92	\$0.00	\$6,417.92	\$7,000.00	\$1,400.00
401.198	Health Care Expense - In House - Exec	\$842.02	\$267.00	\$1,000.00	\$1,267.00	\$1,300.00	\$1,300.00
401.199	Life Insurance Expense - Exec	\$285.60	\$238.00	\$47.60	\$285.60	\$300.00	\$300.00
401.210	Office Supplies Expense - Exec	\$200.00	\$100.00	\$90.00	\$190.00	\$190.00	\$200.00
401.215	Postage Expense - Exec	\$100.00	\$5.00	\$10.00	\$15.00	\$75.00	\$75.00
401.231	Fuel Expense - Exec	\$102.84	\$36.61	\$30.00	\$66.61	\$400.00	\$300.00
401.260	Minor Equipment Expense - Exec	\$628.02	\$89.37	\$14.46	\$103.83	\$300.00	\$300.00
401.317	Data Processing Expense - Exec	\$140.00	\$130.00	\$0.00	\$130.00	\$130.00	\$130.00
401.320	IT Services Expense - Exec	\$2,827.88	\$2,337.81	\$1,000.00	\$3,337.81	\$3,550.00	\$3,400.00
401.321	Telephone Expense - Exec	\$500.00	\$214.59	\$50.00	\$264.59	\$575.00	\$400.00
401.324	Cell Phone Expense - Exec	\$240.00	\$240.00	\$0.00	\$240.00	\$240.00	\$360.00
401.325	Internet Expense - Exec	\$150.00	\$175.00	\$0.00	\$175.00	\$175.00	\$200.00
401.342	Printing Expense - Exec	\$0.00	\$0.00	\$0.00	\$0.00	\$35.00	\$35.00
401.344	Copy Expense - Exec	\$140.00	\$40.00	\$0.00	\$40.00	\$140.00	\$140.00
401.351	Commercial Insurance Expense - Exec	\$1,000.00	\$1,300.00	\$0.00	\$1,300.00	\$1,300.00	\$1,325.00
401.354	Workers Comp Ins Expense - Exec	\$180.00	\$150.00	\$0.00	\$150.00	\$150.00	\$320.00
401.361	Electricity Expense - Exec	\$115.61	\$146.03	\$0.00	\$146.03	\$150.00	\$150.00
401.410	Conf/Meeting Expense - Exec	\$0.00	\$129.68	\$0.00	\$129.68	\$125.00	\$135.00
401.420	Dues/Sub/Membership Expense - Exec	\$190.00	\$165.00	\$0.00	\$165.00	\$200.00	\$200.00
401.460	Training Expense - Exec	\$1,137.67	\$40.00	\$0.00	\$40.00	\$1,300.00	\$1,000.00



EXPENSES – MAYOR

		2019	2020	projected	Total	2020	2021
Acct #	Expenses		10 months	2 months	2020	Budget	Budget
401.902	Mayor Social Security Expense	\$114.75	\$95.63	\$19.13	\$114.76	\$115.00	\$115.00
401.910	Mayor Office Supplies Expense	\$75.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
401.915	Mayor Postage Expense	\$60.00	\$45.00	\$0.00	\$45.00	\$75.00	\$75.00
401.917	Mayor Data Processing Expense	\$75.00	\$75.00	\$0.00	\$75.00	\$75.00	\$100.00
401.920	Mayor IT Expense	\$574.14	\$724.63	\$0.00	\$724.63	\$725.00	\$725.00
401.321	Mayor Phone Expense	\$75.00	\$46.03	\$20.00	\$66.03	\$85.00	\$85.00
401.940	Mayor Internet Expense	\$70.00	\$90.00	\$0.00	\$90.00	\$90.00	\$100.00
401.941	Mayor Minor Equipment Expense	\$73.84	\$43.38	\$14.46	\$57.84	\$70.00	\$70.00
401.942	Mayor Supplies Expense	\$40.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401.944	Mayor Copy Expense	\$75.00	\$30.00	\$10.00	\$40.00	\$75.00	\$75.00
401.946	Mayor Dues/Member/Sub Expense	\$60.00	\$70.00	\$0.00	\$70.00	\$65.00	\$70.00
401.951	Mayor Commercial Insurance Expense	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$45.00
401.960	Mayor Conf/Seminar Expense	\$496.07	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00
401.961	Mayor Electricity Expense	\$51.73	\$21.14	\$10.00	\$31.14	\$65.00	\$65.00

EXPENSES – TREASURER

		2019	2020	projected	Total	2020	2021
Acct #	Expenses		10 months	2 months	2020	Budget	Budget
402.355	Treas Bond Insurance Expense	\$656.00	\$946.00	\$0.00	\$946.00	\$850.00	\$1,000.00
402.900	Treasurer Stipend Expense	\$1,500.00	\$1,250.00	\$250.00	\$1,500.00	\$1,500.00	\$1,500.00
402.901	Treasurer Social Security Expense	\$114.75	\$95.63	\$19.13	\$114.76	\$115.00	\$115.00

EXPENSES – REAL ESTATE TAX COLLECTOR

		2019	2020	projected	Total	2020	2021
Acct #	Expenses		10 months	2 months	2020	Budget	Projected Budget
403.951	R/E Tax Collector Salary Expense	\$4,204.00	\$4,092.00	\$100.00	\$4,192.00	\$4,250.00	\$4,250.00
403.952	R/E Tax Coll Social Security Expense	\$321.61	\$313.04	\$7.65	\$320.69	\$325.00	\$325.00
403.954	R/e Tax Coll Training Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$75.00	\$75.00
403.955	R/E Tax Coll Printing Expense	\$427.68	\$458.93	\$0.00	\$458.93	\$525.00	\$525.00
403.956	R/E Tax Coll Postage/Envelopes Expense	\$818.75	\$784.12	\$0.00	\$784.12	\$1,000.00	\$1,000.00
403.957	R/E Tax Coll Audit Expense	\$700.00	\$700.00	\$0.00	\$700.00	\$700.00	\$725.00
403.958	R/E Tax Coll Bond Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$965.00



EXPENSES – GENERAL GOVERNMENT

Acct #	Expenses	2019	2020	projected	Total	2020	2021
			10 months	2 months	2020	Budget	Projected Budget
406.112	Salary Expense - GG	\$285,787.44	\$241,847.26	\$49,000.00	\$290,847.26	\$286,000.00	\$305,000.00
406.190	Other Benefits Expense - GG	\$0.00	\$0.00	\$0.00	\$0.00	\$75.00	\$0.00
406.192	Social Security Expense - GG	\$21,303.79	\$18,380.71	\$3,700.00	\$22,080.71	\$21,735.00	\$23,000.00
406.193	Enrollment/Admin Exp - PMRS - GG	\$20.00	\$40.00	\$0.00	\$40.00	\$30.00	\$40.00
406.194	Unemployment Comp Expense	\$992.25	\$480.00	\$3,000.00	\$3,480.00	\$2,300.00	\$0.00
406.196	Health Insurance Expense - GG	\$59,266.83	\$58,846.12	\$4,706.20	\$63,552.32	\$62,240.00	\$58,000.00
406.197	Retirement Expense - GG	\$60,478.52	\$65,749.53	\$0.00	\$65,749.53	\$64,000.00	\$18,785.00
406.198	Health Care Exp - In House - GG	\$4,526.38	\$4,220.82	\$400.00	\$4,620.82	\$5,000.00	\$5,000.00
406.199	Life Insurance Expense - GG	\$714.00	\$595.00	\$119.00	\$714.00	\$725.00	\$725.00
406.210	Office Supplies Expense - GG	\$1,179.02	\$950.58	\$800.00	\$1,750.58	\$1,800.00	\$1,900.00
406.215	Postage Expense - GG	\$2,462.67	\$1,096.11	\$500.00	\$1,596.11	\$2,000.00	\$2,000.00
406.226	Janitorial Supplies Expense - GG	\$425.46	\$485.36	\$0.00	\$485.36	\$500.00	\$550.00
406.231	Fuel Expense - GG	\$29.48	\$0.00	\$0.00	\$0.00	\$125.00	\$100.00
406.241	Materials & Supplies Expense - GG	\$306.00	\$9.00	\$40.00	\$49.00	\$400.00	\$400.00
406.242	Safety Committee Expense - GG	\$408.00	\$90.00	\$0.00	\$90.00	\$450.00	\$450.00
406.249	Computer Software Expense - GG	\$2,133.95	\$2,862.00	\$0.00	\$2,862.00	\$2,300.00	\$8,000.00
406.251	Vehicle & Equipment Maint Exp - GG	\$617.96	\$690.23	\$100.00	\$790.23	\$750.00	\$800.00
406.260	Minor Equipment Expense - GG	\$6,645.61	\$1,149.61	\$200.00	\$1,349.61	\$6,100.00	\$6,100.00
406.300	Update Codes Expense - GG	\$3,138.38	\$2,300.84	\$0.00	\$2,300.84	\$3,350.00	\$3,350.00
406.310	Legal Expense - GG	\$413.00	\$8,177.50	\$0.00	\$8,177.50	\$600.00	\$600.00
406.311	Audit Expense - GG	\$2,820.00	\$4,700.00	\$0.00	\$4,700.00	\$4,700.00	\$4,800.00
406.317	Data Processing Expense - GG	\$1,462.08	\$1,799.56	\$200.00	\$1,999.56	\$2,000.00	\$2,000.00
406.318	Janitorial Services Expense - GG	\$4,000.00	\$3,333.34	\$666.66	\$4,000.00	\$4,000.00	\$4,000.00
406.319	Fire Permit Exp-Borough Building-GG	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
406.320	IT Services Expense - GG	\$10,064.12	\$4,966.53	\$2,500.00	\$7,466.53	\$9,500.00	\$8,500.00
406.321	Telephone Expense - GG	\$2,360.00	\$2,058.35	\$400.00	\$2,458.35	\$2,500.00	\$2,500.00
406.324	Cell Phone Expense - GG	\$1,200.00	\$1,160.00	\$0.00	\$1,160.00	\$1,100.00	\$1,100.00
406.325	Internet Expense - GG	\$386.00	\$243.00	\$100.00	\$343.00	\$400.00	\$400.00
406.331	Travel Expense - GG	\$18.56	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
406.341	Advertising Expense - GG	\$125.60	\$1,334.76	\$0.00	\$1,334.76	\$500.00	\$500.00
406.342	Printing Expense - GG	\$948.55	\$884.66	\$100.00	\$984.66	\$1,400.00	\$1,100.00
406.344	Copy Expense - GG	\$593.58	\$278.58	\$200.00	\$478.58	\$650.00	\$650.00
406.351	Commercial Insurance Expense - GG	\$5,000.00	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$5,800.00
406.354	Worker's Comp Ins Expense - GG	570.00	\$375.00	\$0.00	\$375.00	\$375.00	\$1,000.00
406.361	Electricity Expense - GG	\$3,288.90	\$2,552.06	\$350.00	\$2,902.06	\$3,400.00	\$3,100.00
406.362	Heating/Cooling Expense - GG	\$298.57	\$143.40	\$200.00	\$343.40	\$350.00	\$350.00
406.373	Building/Prop Maint/Repair Expense - GG	\$8,852.05	\$5,904.03	\$2,550.00	\$8,454.03	\$9,000.00	\$9,000.00
406.382	Parking Lot Rental Expense - GG	\$1,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
406.384	Office Equipment Rental Expense - GG	\$3,505.32	\$4,255.49	\$449.22	\$4,704.71	\$3,900.00	\$4,800.00
406.420	Dues/Sub/Memberships Expense - GG	\$1,372.35	\$983.00	\$0.00	\$983.00	\$1,400.00	\$1,200.00
406.450	Contracted Services Expense - GG	\$855.00	\$3,650.95	\$550.00	\$4,200.95	\$1,000.00	\$1,200.00
406.453	Web Design/Maint Expense - GG	\$1,651.93	\$756.10	\$250.00	\$1,006.10	\$1,550.00	\$1,400.00
406.460	Training/Seminar Expense - GG	\$1,839.40	\$275.00	\$300.00	\$575.00	\$2,300.00	\$2,000.00
406.905	Miscellaneous Expense - GG	\$20.00	\$38.50	\$0.00	\$38.50	\$20.00	\$20.00
411.500	Firemen's Relief Grant Passthru	\$30,587.55	\$30,860.81	\$0.00	\$30,860.81	\$30,000.00	\$30,000.00



EXPENSES – POLICE DEPARTMENT

		2019	2020	projected	Total	2020	2021
Acct #	Expenses		10 months	2 months	2020	Budget	Projected Budget
410.112	Salary Expense - Police	\$845,950.35	\$633,311.76	\$113,000.00	\$746,311.76	\$800,000.00	\$770,000.00
410.115	Salary Expense-Part-time Officer-Police	\$43,128.50	\$25,944.88	\$0.00	\$25,944.88	\$44,500.00	\$22,000.00
410.116	Salary Expense - Office Staff - Police	\$44,157.89	\$36,314.42	\$6,780.80	\$43,095.22	\$45,000.00	\$46,500.00
410.117	Social Sec Expense - Office Staff - Police	\$2,960.35	\$2,464.98	\$518.76	\$2,983.74	\$3,400.00	\$3,500.00
410.118	Retirement Expense - Office - Police	\$17,555.30	\$19,253.76	\$0.00	\$19,253.76	\$20,000.00	\$2,900.00
410.126	Reimb for Special Police Services	-\$30,645.00	\$0.00	\$0.00	\$0.00	-\$35,000.00	\$0.00
410.128	Reimb for SRO Salary - Police	-\$114,467.18	-\$59,148.71	-\$58,500.00	-\$117,648.71	-\$117,400.00	-\$121,000.00
410.159	Supp Medicare Payments Expense-Police	\$5,350.80	\$4,510.00	\$902.00	\$5,412.00	\$5,450.00	\$5,600.00
410.160	Reimb for SRO Medicare - Police	-\$1,659.77	-\$828.49	-\$820.00	-\$1,648.49	-\$1,705.00	-\$1,755.00
410.161	Reimb for SRO Retirement - Police	-\$22,269.61	-\$11,324.44	-\$11,200.00	-\$22,524.44	-\$23,000.00	-\$23,000.00
410.162	Reimb for SRO Insurance - Police	-\$37,229.85	-\$18,427.64	-\$18,400.00	-\$36,827.64	-\$38,500.00	-\$38,000.00
410.180	Overtime Wages - Police	\$0.00	\$27,402.20	\$5,500.00	\$32,902.20	\$0.00	\$35,000.00
410.182	Comp Time Wages - Police	\$0.00	\$3,318.59	\$700.00	\$4,018.59	\$0.00	\$5,000.00
410.190	Other Benefits Expense - Police	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
410.192	Social Security Expense - Police	\$11,981.66	\$9,557.90	\$1,566.00	\$11,123.90	\$11,600.00	\$12,155.00
410.192A	Social Security Exp-Part-time Officer-Pol	\$614.93	\$376.20	\$0.00	\$376.20	\$645.00	\$320.00
410.193	Enrollment/Admin Exp-Retirement-Police	\$0.00	\$966.00	\$300.00	\$1,266.00	\$30.00	\$0.00
410.194	Unemployment Comp Exp - Police	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00
410.195	Insurance Expense - Police	\$2,675.85	\$2,555.35	\$229.50	\$2,784.85	\$2,775.00	\$2,875.00
410.196	Health Insurance Expense - Police	\$326,001.68	\$323,159.34	\$25,250.00	\$348,409.34	\$362,000.00	\$361,500.00
410.197	Retirement Expense - Police	\$105,811.21	\$119,900.00	\$0.00	\$119,900.00	\$119,900.00	\$117,335.00
410.198	Health Care Exp - In House - Police	\$9,663.60	\$5,663.08	\$8,500.00	\$14,163.08	\$14,000.00	\$15,000.00
410.199	Life Insurance Expense - Police	\$2,917.08	\$2,492.20	\$494.08	\$2,986.28	\$3,075.00	\$3,075.00
410.210	Office Supplies Expense - Police	\$1,058.40	\$765.71	\$500.00	\$1,265.71	\$1,325.00	\$1,350.00
410.215	Postage Expense - Police	\$1,420.00	\$215.00	\$200.00	\$415.00	\$1,000.00	\$1,000.00
410.217	Shipping Fees Expense - Police	\$359.90	\$258.14	\$25.00	\$283.14	\$400.00	\$400.00
410.219	Public Relations Expense - Police	\$245.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
410.226	Janitorial Supplies Expense - Police	\$388.75	\$449.14	\$0.00	\$449.14	\$450.00	\$500.00
410.231	Fuel Expense - Police	\$13,861.86	\$7,939.17	\$3,000.00	\$10,939.17	\$15,000.00	\$15,000.00
410.238	Uniform Expense - Police	\$2,474.45	\$3,652.41	\$1,000.00	\$4,652.41	\$4,000.00	\$4,000.00
410.239	Uniform Expense-Part-time Officer-Police	\$1,032.92	\$0.00	\$0.00	\$0.00	\$800.00	\$1,000.00



EXPENSES – POLICE DEPARTMENT, CONTINUED

Acct #	Expenses	2019	2020 10 months	projected 2 months	Total 2020	2020 Budget	2021 Projected Budget
410.242	Material & Supplies Expense - Police	\$2,684.69	\$3,213.56	\$700.00	\$3,913.56	\$3,000.00	\$3,500.00
410.251	Vehicle & Equip Maintenance Exp - Police	\$9,963.68	\$6,155.31	\$2,000.00	\$8,155.31	\$10,000.00	\$10,000.00
410.260	Minor Equipment Expense - Police	\$5,257.55	\$4,800.44	\$0.00	\$4,800.44	\$5,000.00	\$6,500.00
410.311	Audit Expense - Police	\$650.00	\$900.00	\$0.00	\$900.00	\$900.00	\$1,000.00
410.314	Legal Expense - Police	\$0.00	\$2,284.48	\$0.00	\$2,284.48	\$250.00	\$500.00
410.317	Data Processing Expense - Police	\$742.87	\$686.74	\$200.00	\$886.74	\$950.00	\$900.00
410.318	Janitorial Services Expense - Police	\$4,000.00	\$3,333.33	\$666.67	\$4,000.00	\$4,000.00	\$4,000.00
410.320	IT Services Expense - Police	\$14,203.03	\$15,184.70	\$5,200.00	\$20,384.70	\$20,100.00	\$22,000.00
410.321	Telephone Expense - Police	\$3,600.00	\$2,576.71	\$600.00	\$3,176.71	\$3,800.00	\$3,500.00
410.322	Cable Expense - Police	\$28.95	\$18.72	\$20.00	\$38.72	\$0.00	\$85.00
410.324	Cell Phone Expense - Police	\$3,001.41	\$1,702.40	\$360.00	\$2,062.40	\$3,100.00	\$2,200.00
410.325	Internet Expense - Police	\$1,735.85	\$1,399.00	\$279.80	\$1,678.80	\$1,800.00	\$1,800.00
410.327	Radio Maintenance Expense - Police	\$0.00	\$168.20	\$0.00	\$168.20	\$50.00	\$200.00
410.329	Airtime Expense - Police	\$880.91	\$770.68	\$80.00	\$850.68	\$1,100.00	\$1,000.00
410.331	Travel Expense - Police	\$0.00	\$33.05	\$0.00	\$33.05	\$25.00	\$25.00
410.339	GPS Monthly Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,425.00
410.341	Advertising Expense - Police	\$109.10	\$0.00	\$0.00	\$0.00	\$150.00	\$150.00
410.342	Printing Expense - Police	\$78.37	\$141.44	\$25.00	\$166.44	\$500.00	\$350.00
410.344	Copy Expense - Police	\$642.12	\$382.41	\$125.00	\$507.41	\$800.00	\$800.00
410.351	Commercial Insurance Expense - Police	\$26,410.00	\$30,750.00	\$0.00	\$30,750.00	\$30,750.00	\$31,000.00
410.354	Workers Comp Insurance Expense-Police	\$52,240.00	\$28,952.99	\$3,927.01	\$32,880.00	\$32,880.00	\$33,775.00
410.355	Workers Comp Exp-Part-time Officer-Pol	\$1,960.00	\$1,000.00	\$0.00	\$1,000.00	\$1,830.00	\$900.00
410.361	Electricity Expense - Police	\$1,036.91	\$1,000.00	\$100.00	\$1,100.00	\$1,300.00	\$1,300.00
410.362	Heating/Cooling Expense - Police	\$1,020.75	\$108.15	\$1,000.00	\$1,108.15	\$1,200.00	\$1,200.00
410.373	Building/Property Maint Expense - Police	\$4,320.39	\$1,225.96	\$72.00	\$1,297.96	\$1,300.00	\$1,300.00
410.376	Vascar Expense - Police	\$1,056.75	\$1,925.00	\$0.00	\$1,925.00	\$1,300.00	\$2,100.00
410.385	Server Rental Expense - Police	\$7,290.60	\$5,528.71	\$1,922.65	\$7,451.36	\$8,400.00	\$7,300.00
410.386	Copier Rental/Maintenance Expense-Pol	\$2,794.11	\$1,906.83	\$284.44	\$2,191.27	\$1,710.00	\$1,710.00
410.400	Investigation Expenses - Police	\$760.00	\$530.49	\$125.00	\$655.49	\$755.00	\$750.00
410.420	Dues/Sub/Memberships Expense - Police	\$180.00	\$0.00	\$180.00	\$180.00	\$80.00	\$180.00
410.449	Vehicle Lease Payment - Police	\$11,082.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,000.00
410.450	Contracted Services Expense - Police	\$5,640.68	\$1,145.83	\$0.00	\$1,145.83	\$1,250.00	\$11,250.00
410.460	Training/Seminar Expense - Police	\$4,055.97	\$1,501.43	\$100.00	\$1,601.43	\$5,000.00	\$3,000.00
410.461	Conf/Meeting Expense - Police	\$136.48	\$0.00	\$0.00	\$0.00	\$150.00	\$0.00
410.531	Computer Software Expense - Police	\$7,004.99	\$8,399.00	\$0.00	\$8,399.00	\$7,000.00	\$7,000.00
410.532	Contribution to Mobile Command-Police	\$1,851.00	\$0.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,200.00
410.533	Crisis Intervention Team Funding Exp-Pol	\$728.00	\$0.00	\$750.00	\$750.00	\$750.00	\$750.00
410.901	SRO Expenses - Police	\$1,076.60	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
410.902	Reimb for SRO Expenses - Police	-\$807.45	-\$18.00	\$0.00	-\$18.00	-\$150.00	-\$150.00
410.905	Miscellaneous Expense - Police	\$106.67	\$21.61	\$0.00	\$21.61	\$50.00	\$50.00
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	Subtotal - Police Operating Expenses	\$1,410,862.84	\$1,268,470.12	\$100,463.71	\$1,368,933.83	\$1,393,725.00	\$1,419,015.00
410.700	Capital Expenditures - Police	\$0.00	\$31,763.18	\$0.00	\$31,763.18	\$15,540.00	\$0.00
410.740	Vehicle Purchase Expense - Police	\$4,795.00	\$8,228.00	\$0.00	\$8,228.00	\$17,000.00	\$0.00
	Subtotal - Police Capital Expenses	\$4,795.00	\$39,991.18	\$0.00	\$39,991.18	\$32,540.00	\$0.00
	Total Police Expenses	\$1,415,657.84	\$1,308,461.30	\$100,463.71	\$1,408,925.01	\$1,426,265.00	\$1,419,015.00



EXPENSES – CROSSING GUARDS

		2019	2020	projected	Total	2020	2021
Acct #	Expenses		10 months	2 months	2020	Budget	Projected Budget
419.115	Crossing Guard Salary Expense	\$12,329.68	\$5,867.84	\$2,500.00	\$8,367.84	\$12,750.00	\$13,200.00
419.192	Crossing Guard Social Security Expense	\$943.21	\$448.89	\$191.25	\$640.14	\$975.00	\$1,010.00
419.242	Crossing Guard Material & Supplies Exp	\$50.93	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
419.354	Crossing Guard Workers Comp Expense	\$250.00	\$25.00	\$25.00	\$50.00	\$50.00	\$50.00
	Subtotal - Crossing Guard Expenses	\$13,573.82	\$6,341.73	\$2,716.25	\$9,057.98	\$13,775.00	\$14,310.00

EXPENSES – PARKING MANAGEMENT

		2019	2020	projected	Total	2020	2021
Acct #	Expenses		10 months	2 months	2020	Budget	Projected Budget
419.512	Parking Enforcement Wages	\$34,504.30	\$29,963.20	\$8,200.00	\$38,163.20	\$44,410.00	\$42,000.00
419.317	Parking Enforcement Data Processing Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30.00
419.531	Parking Enforcement Fuel Expense	\$236.35	\$128.40	\$50.00	\$178.40	\$275.00	\$275.00
419.538	Parking Enforcement Uniform Expense	\$383.30	\$155.00	\$0.00	\$155.00	\$150.00	\$150.00
419.541	Parking Enforcement Advertising Exp	\$0.00	\$1,334.76	\$0.00	\$1,334.76	\$0.00	\$500.00
419.542	Parking Enforcement Mat & Supp Expens	\$863.87	\$437.83	\$75.00	\$512.83	\$2,000.00	\$1,000.00
419.543	Parking Enforcement Shipping Fees	\$10.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
419.544	Parking Enforcement Copy Expense	\$25.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
419.592	Parking Enforcement Social Sec Expense	\$2,241.87	\$2,031.65	\$600.00	\$2,631.65	\$3,375.00	\$3,215.00
419.593	Parking Enforce Enrollment/Admin-Retire	\$20.00	\$20.00	\$0.00	\$20.00	\$25.00	\$0.00
419.594	Parking Enforc Unemployment Comp Exp	\$0.00	\$1,035.00	\$1,000.00	\$2,035.00	\$0.00	\$0.00
419.596	Parking Enforcement Health Ins Expense	\$23,322.71	\$22,993.02	\$2,050.00	\$25,043.02	\$24,500.00	\$30,000.00
419.597	Parking Enforcement Retirement Expense	\$1,725.17	\$947.32	\$300.00	\$1,247.32	\$1,800.00	\$0.00
419.598	Parking Enforce Health Care Exp-In House	\$1,300.00	\$1,150.00	\$0.00	\$1,150.00	\$1,300.00	\$0.00
419.599	Parking Enforcement Life Insurance Exp	\$110.52	\$92.10	\$0.00	\$92.10	\$115.00	\$0.00
419.610	Parking Enforcement Office Supp Expens	\$25.00	\$10.00	\$5.00	\$15.00	\$25.00	\$25.00
419.621	Parking Enforcement Phone Expense	\$50.00	\$10.00	\$10.00	\$20.00	\$25.00	\$25.00
419.642	Parking Enforcement Printing Expense	\$900.00	\$454.45	\$450.00	\$904.45	\$1,400.00	\$1,400.00
419.651	Parking Enforce Vehicle & Equip Maint Ex	\$301.62	\$120.98	\$120.00	\$240.98	\$400.00	\$400.00
419.653	Parking Meter Maintenance Expense	\$0.00	\$382.72	\$0.00	\$382.72	\$200.00	\$400.00
419.654	Parking Kiosk & Meter Charges Expense	\$162.00	\$3,032.44	\$3,200.00	\$6,232.44	\$0.00	\$29,775.00
419.716	Dog Handling/Boarding Expense	\$545.00	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
419.751	Parking Enforcement Comm Ins Expense	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,200.00
419.754	Parking Enforce Workers Comp Ins Exp	\$205.00	\$150.00	\$0.00	\$150.00	\$150.00	\$130.00
419.755	Material & Supp Expense - Animal Control	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
419.928	Parking Maint Agreement/License Expens	\$0.00	\$3,827.88	\$0.00	\$3,827.88	\$2,000.00	\$4,000.00
	Subtotal - Parking Enforce Operating Exp	\$67,932.55	\$69,276.75	\$16,060.00	\$85,336.75	\$83,450.00	\$114,825.00
419.700	Parking Meter Equipment Expense	\$2,759.35	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
419.701	Parking Meter Upgrade Project	\$0.00	\$94,523.18	\$0.00	\$94,523.18	\$225,000.00	\$0.00
419.702	Parking Kiosk Installation Expense	\$0.00	\$27,601.60	\$0.00	\$27,601.60	\$0.00	\$0.00
	Subtotal - Parking Enforce Capital Exp	\$2,759.35	\$122,124.78	\$0.00	\$122,124.78	\$228,000.00	\$0.00
	Total Parking Enforcement Expenses	\$70,691.90	\$191,401.53	\$16,060.00	\$207,461.53	\$311,450.00	\$114,825.00

**EXPENSES – NUISANCE CODE ENFORCEMENT**

		2019	2020	projected	Total	2020	2021
Acct #	Expenses (con't)		10 months	2 months	2020	Budget	Budget
413.112	Salary Expense - Codes	\$4,817.11	\$3,088.95	\$600.00	\$3,688.95	\$5,075.00	\$5,075.00
413.192	Social Security Expense - Codes	\$368.50	\$236.30	\$45.90	\$282.20	\$390.00	\$390.00
413.194	Unemployment Comp Expense - Codes	\$0.00	\$39.06	\$0.00	\$39.06	\$0.00	\$0.00
413.210	Office Supplies Expense - Codes	\$40.00	\$30.00	\$0.00	\$30.00	\$35.00	\$35.00
413.215	Postage Expense - Codes	\$70.00	\$55.00	\$0.00	\$55.00	\$60.00	\$60.00
413.242	Materials & Supplies Expense - Codes	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
413.260	Minor Equipment Expense - Codes	\$1,127.84	\$43.38	\$9.64	\$53.02	\$65.00	\$65.00
413.317	Data Processing Expense - Codes	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00
413.320	IT Services Expense - Codes	\$380.38	\$372.22	\$0.00	\$372.22	\$400.00	\$400.00
413.321	Telephone Expense - Codes	\$130.00	\$30.00	\$50.00	\$80.00	\$130.00	\$130.00
413.325	Internet Expense - Codes	\$100.00	\$125.00	\$0.00	\$125.00	\$125.00	\$125.00
413.341	Advertising Expense - Codes	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
414.342	Printing Expense - Codes	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
413.344	Copy Expense - Codes	\$70.00	\$25.00	\$10.00	\$35.00	\$70.00	\$70.00
413.351	Commercial Insurance Expense - Codes	\$100.00	\$75.00	\$0.00	\$75.00	\$75.00	\$110.00
413.354	Workers Comp Insurance Expense-Codes	\$20.00	\$20.00	\$0.00	\$20.00	\$20.00	\$20.00
413.361	Electricity Expense - Codes	\$59.35	\$31.47	\$10.00	\$41.47	\$85.00	\$0.00
413.450	Contracted Services Expense - Codes	\$30.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
413.460	Training/Seminar Expense - Codes	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	\$150.00
	Subtotal - Code Expenses	\$7,363.18	\$4,221.38	\$725.54	\$4,946.92	\$7,105.00	\$7,055.00



EXPENSES – PLANNING, ZONING ADMINISTRATION

		2019	2020	projected	Total	2020	2021
Acct #	Expenses		10 months	2 months	2020	Budget	Budget
414.112	Salary Expense - Plan/Zoning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,000.00
414.192	Social Security Expense - Plan/Zoning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,300.00
414.210	Office Supplies Expense - Plan/zoning	\$260.00	\$175.00	\$50.00	\$225.00	\$270.00	\$270.00
414.215	Postage Expense - Plan/Zoning	\$100.00	\$37.75	\$0.00	\$37.75	\$75.00	\$100.00
414.231	Fuel Expense - Plan/Zoning	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
414.260	Minor Equipment Expense - Plan/Zoning	\$1,003.02	\$43.38	\$9.64	\$53.02	\$60.00	\$60.00
414.314	Legal Expense - Plan/Zoning	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
414.317	Data Processing Expense - Plan/Zoning	\$464.00	\$140.00	\$0.00	\$140.00	\$625.00	\$625.00
414.320	IT Services Expense - Plan/Zoning	\$2,629.13	\$2,094.40	\$500.00	\$2,594.40	\$2,700.00	\$2,700.00
414.321	Telephone Expense-Plan/Zoning	\$100.00	\$20.00	\$100.00	\$120.00	\$150.00	\$150.00
414.325	Internet Expense - Plan/Zoning	\$125.00	\$144.00	\$0.00	\$144.00	\$150.00	\$150.00
414.331	Travel Expense - Plan/Zoning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
414.341	Advertising Expense - Plan/Zoning	\$143.80	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
414.342	Printing Expense - Plan/Zoning	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
414.344	Copy Expense - Plan/Zoning	\$200.00	\$55.17	\$0.00	\$55.17	\$200.00	\$500.00
414.351	Commercial Insurance Exp - Plan/Zoning	\$500.00	\$100.00	\$0.00	\$100.00	\$100.00	\$575.00
414.354	Workers Comp Insurance Exp - Plan/Zoning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70.00
414.356	Wayfinding Grant Expense-Planning/Zoning	\$562.60	\$25,757.50	\$15,250.00	\$41,007.50	\$0.00	\$5,000.00
414.361	Electricity Expense - Plan/Zoning	\$118.50	\$70.12	\$0.00	\$70.12	\$100.00	\$100.00
414.384	Contracted Services-In House-Plan/Zoning	\$35,269.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
414.420	Sub/Dues/Membership Expense-Plan/Zoning	\$750.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
414.460	Training/Seminar Expense - Plan/Zoning	\$2,210.49	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
414.461	Meeting Expense - Plan/Zoning	\$55.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
414.905	Miscellaneous Expense - Plan/Zoning	\$37.83	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
414.910	CLG Grant Match-Plan/Zoning	\$1,980.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal - Plan/Zoning Expenses	\$46,508.77	\$28,637.32	\$15,909.64	\$44,546.96	\$5,355.00	\$29,625.00

**EXPENSES – STREETS DEPARTMENT**

		2018	2020	projected	Total	2020	2021
Acct #	Expenses		10 months	2 months	2019	Budget	Budget
430.112	Salary Expense - ST	\$295,470.53	\$199,550.37	\$68,000.00	\$267,550.37	\$305,500.00	\$221,000.00
430.126	Reimburse for Labor	-\$14,073.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430.180	Overtime Wages - ST	\$0.00	\$11,375.65	\$3,000.00	\$14,375.65	\$0.00	\$21,000.00
430.190	Other Benefits Expense - ST	\$482.34	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
430.191	Workboots Expense - ST	\$999.98	\$995.98	\$0.00	\$995.98	\$1,000.00	\$800.00
430.192	Social Security Expense - ST	\$22,040.29	\$16,120.73	\$5,400.00	\$21,520.73	\$22,910.00	\$15,500.00
430.193	Enrollment/Admin Exp - PMRS - ST	\$40.00	\$40.00	\$0.00	\$40.00	\$50.00	\$50.00
430.194	Unemployment Comp Expense - ST	\$0.00	\$8,242.00	\$4,000.00	\$12,242.00	\$0.00	\$0.00
430.196	Health Insurance Expense - ST	\$70,416.66	\$66,209.32	\$7,475.36	\$73,684.68	\$74,000.00	\$63,000.00
430.197	Retirement Expense - ST	\$43,606.56	\$46,305.87	\$600.00	\$46,905.87	\$48,000.00	\$14,850.00
430.198	Health Care Expense - In-House - ST	\$8,599.19	\$4,264.25	\$7,500.00	\$11,764.25	\$12,000.00	\$10,000.00
430.199	Life Insurance Expense - ST	\$697.08	\$3,023.54	\$76.48	\$3,100.02	\$785.00	\$665.00
430.210	Office Supplies Expense - ST	\$1,308.05	\$848.17	\$300.00	\$1,148.17	\$1,350.00	\$1,350.00
430.215	Postage Expense - ST	\$1,620.00	\$265.00	\$300.00	\$565.00	\$1,500.00	\$1,500.00
430.226	Janitorial Supplies Expense - ST	\$614.59	\$556.01	\$240.00	\$796.01	\$800.00	\$825.00
430.231	Fuel Expense - ST	\$17,978.34	\$6,621.70	\$3,000.00	\$9,621.70	\$20,500.00	\$20,500.00
430.238	Uniform Expense - ST	\$2,030.75	\$1,384.68	\$350.00	\$1,734.68	\$2,100.00	\$1,950.00
430.245	Street & Road Signs Expense - ST	\$666.87	\$1,707.02	\$500.00	\$2,207.02	\$1,000.00	\$1,000.00
430.246	Materials & Supplies Expense - ST	\$11,691.97	\$6,966.59	\$3,000.00	\$9,966.59	\$15,500.00	\$15,500.00
430.251	Vehicle & Equip Maintenance Expense - ST	\$34,566.27	\$13,125.15	\$3,500.00	\$16,625.15	\$35,000.00	\$25,000.00
430.255	Shop Supplies/Equipment Expense - ST	\$6,159.26	\$1,930.50	\$100.00	\$2,030.50	\$3,045.00	\$3,360.00
430.255A	Shop Capital Expenses - ST	\$0.00	\$555.07	\$0.00	\$555.07	\$3,375.00	\$0.00
430.256	Emissions Inspection Expense - ST	\$20.57	\$0.00	\$0.00	\$0.00	\$30.00	\$0.00
430.259	Electrical Supplies Expense - ST	\$35.99	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
430.260	Tools & Minor Equip Expense - ST	\$8,875.67	\$280.28	\$300.00	\$580.28	\$3,000.00	\$2,700.00
430.311	Audit Expense - ST	\$1,000.00	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$1,100.00
430.313	Engineering Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
430.314	Legal Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
430.317	Data Processing Expense - ST	\$478.55	\$275.23	\$300.00	\$575.23	\$750.00	\$750.00
430.318	Janitorial Services Expense - ST	\$4,000.00	\$3,333.33	\$666.67	\$4,000.00	\$4,000.00	\$4,000.00
430.320	IT Services Expense - ST	\$3,005.53	\$1,261.10	\$2,000.00	\$3,261.10	\$3,400.00	\$3,400.00
430.321	Telephone Expense - ST	\$4,100.00	\$2,312.32	\$700.00	\$3,012.32	\$4,350.00	\$4,300.00
430.324	Cell Phone Expense - ST	\$2,256.90	\$1,842.38	\$540.00	\$2,382.38	\$2,400.00	\$2,400.00
430.325	Internet Expense - ST	\$200.00	\$111.00	\$111.00	\$222.00	\$300.00	\$250.00
430.327	Radio Maintenance Expense - ST	\$207.06	\$139.00	\$50.00	\$189.00	\$200.00	\$200.00
430.329	Emergency Notification Expense - ST	\$1,771.42	\$100.67	\$400.00	\$500.67	\$1,750.00	\$1,750.00
430.331	Travel Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
430.339	GPS Monthly Fee Expense - St	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,700.00
430.341	Advertising Expense - ST	\$33.20	\$0.00	\$0.00	\$0.00	\$250.00	\$500.00
430.342	Printing Expense - ST	\$629.40	\$85.80	\$0.00	\$85.80	\$700.00	\$700.00



EXPENSES – STREETS DEPARTMENT, CONTINUED

		2019	2020	projected	Total	2020	2021
Acct #	Expenses		10 months	2 months	2019	Budget	Budget
430.344	Copy Expense - ST	\$233.79	\$53.01	\$20.00	\$73.01	\$260.00	\$260.00
430.351	Commercial Insurance Expense - ST	\$12,000.00	\$8,300.00	\$0.00	\$8,300.00	\$8,300.00	\$8,100.00
430.354	Workers Comp Insurance Expense - ST	\$26,965.00	\$17,400.00	\$0.00	\$17,400.00	\$17,400.00	\$11,600.00
430.361	Electricity Expense - ST	\$2,337.01	\$1,788.76	\$500.00	\$2,288.76	\$2,900.00	\$2,900.00
430.362	Natural Gas Expense - ST	\$8,340.94	\$6,213.23	\$2,000.00	\$8,213.23	\$9,300.00	\$8,600.00
430.373	Building/Prop Maintenance Expense - ST	\$1,135.62	\$930.69	\$250.00	\$1,180.69	\$2,400.00	\$2,400.00
430.384	Equipment Rental Expense - ST	\$3,419.28	\$0.00	\$1,000.00	\$1,000.00	\$3,300.00	\$2,500.00
430.420	Dues/Sub/Memberships Expense - ST	\$0.00	\$75.00	\$0.00	\$75.00	\$75.00	\$75.00
430.450	Contracted Services Expense - ST	\$757.00	\$5,826.90	\$0.00	\$5,826.90	\$6,100.00	\$6,100.00
430.460	Training/Seminar Expense -ST	\$781.09	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
430.470	CDL/License/Re-Cert Expense - ST	\$138.00	\$434.99	\$0.00	\$434.99	\$150.00	\$250.00
430.471	Drug Testing Expense - ST	\$133.31	\$97.26	\$100.00	\$197.26	\$200.00	\$200.00
430.472	Permit/License Fees Expense - ST	\$600.00	\$735.00	\$0.00	\$735.00	\$800.00	\$800.00
430.474	Repairs to Private Property Expense - ST	\$300.00	\$597.63	\$0.00	\$597.63	\$500.00	\$500.00
430.701	Lease/Loan Payments-ST	\$73,720.67	\$14,863.99	\$37,558.63	\$52,422.62	\$73,770.00	\$52,190.00
430.905	Miscellaneous Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
431.246	Street Cleaning & Painting Expense - ST	\$5,480.00	\$3,043.83	\$2,000.00	\$5,043.83	\$6,000.00	\$6,000.00
433.246	Traffic Signals Expense - ST	\$0.00	\$0.00	\$200.00	\$200.00	\$500.00	\$500.00
433.370	Traffic Signal Maint Service Expense - ST	\$477.68	\$208.86	\$200.00	\$408.86	\$1,000.00	\$1,000.00
438.246	Maintenance of Streets Expense - ST	\$34,438.32	\$25,584.16	\$4,000.00	\$29,584.16	\$30,000.00	\$32,000.00
445.240	Parking Lot Maint Exp - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$500.00
445.321	Parking Lot-EV Charging Electricity Exp-ST	\$415.05	\$541.75	\$120.00	\$661.75	\$900.00	\$900.00
445.420	Maint of Parking Lots - ST	\$2,199.66	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
445.450	Parking Lot-EV Expense - ST	\$495.75	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
446.000	Storm Water Mgmt Exp- Storm Drains - ST	\$37,521.12	\$0.00	\$0.00	\$0.00	\$20,000.00	\$20,000.00
	Subtotal - Street Operating Expenses	\$745,438.15	\$487,623.77	\$160,358.14	\$647,981.91	\$758,850.00	\$601,025.00
430.700	Capital Expenditures - ST	\$2,000.00	\$8,682.00	\$0.00	\$8,682.00	\$28,100.00	\$0.00
430.702	Redesign of Parking Lots - ST	\$31,286.86	\$800.00	\$0.00	\$800.00	\$100,000.00	\$0.00
430.706	Curbing Expense - ST	\$12,500.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
430.707	County Liquid Fuels Grant Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal - Street Capital Expenses	\$45,786.86	\$9,482.00	\$0.00	\$9,482.00	\$138,100.00	\$10,000.00
	Total Street Expenses	\$791,225.01	\$497,105.77	\$160,358.14	\$657,463.91	\$896,950.00	\$611,025.00



EXPENSES – OTHER

		2019	2020	projected	Total	2020	2021
Acct #	Expenses		10 months	2 months	2019	Budget	Budget
412.354	Ambulance Volunteers Workers Comp Ex	\$0.00	\$955.00	\$0.00	\$955.00	\$955.00	\$955.00
441.000	Cemetery Expense	\$4,419.62	\$9,515.63	\$150.00	\$9,665.63	\$4,600.00	\$4,600.00
447.000	CATA Expense	\$23,736.00	\$25,343.00	\$0.00	\$25,343.00	\$26,450.00	\$27,775.00
450.000	Talleyrand Park Expense	\$0.00	\$32,382.28	\$4,000.00	\$36,382.28	\$0.00	\$0.00
452.530	Contribution to Nitt Valley Jt Rec Auth	\$6,187.00	\$6,187.00	\$0.00	\$6,187.00	\$6,190.00	\$6,190.00
455.000	Shade Tree Commission Expense	\$4,497.60	\$230.00	\$1,000.00	\$1,230.00	\$5,000.00	\$5,000.00
456.500	Centre County Library Expense	\$24,525.00	\$24,525.00	\$0.00	\$24,525.00	\$24,525.00	\$24,525.00
459.373	Train Station Expense	\$0.00	\$447.72	\$0.00	\$447.72	\$0.00	\$250.00
462.000	CDBG Expense	\$0.00	\$2,496.80	\$500.00	\$2,996.80	\$0.00	\$3,000.00
465.000	Downtown Bellefonte Inc Contribution	\$0.00	\$11,812.50	\$3,937.50	\$15,750.00	\$15,750.00	\$12,600.00
483.300	Distribute Pension State Aid	\$174,096.95	\$149,704.73	\$0.00	\$149,704.73	\$175,000.00	\$25,000.00
497.000	STMP Implementation Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
498.000	COVID 19 Expenses	\$0.00	\$38,885.68	\$200.00	\$39,085.68	\$0.00	\$5,000.00
	Subtotal - Other Expenses	\$237,462.17	\$302,485.34	\$9,787.50	\$312,272.84	\$258,470.00	\$119,895.00

EXPENSES – HISTORICAL ARCHITECTURAL REVIEW BOARD (HARB)

		2019	2020	projected	Total	2020	2021
Acct #	Expenses		10 months	2 months	2020	Budget	Budget
468.115	Salary Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
468.192	Social Security/Fringe Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$765.00
468.210	Office Supplies Expense - HARB	\$60.00	\$55.00	\$0.00	\$55.00	\$75.00	\$100.00
468.215	Postage Expense - HARB	\$55.32	\$35.00	\$0.00	\$35.00	\$50.00	\$50.00
468.242	Materials & Supplies Expense - HARB	\$183.29	\$15.84	\$0.00	\$15.84	\$50.00	\$50.00
468.317	Data Processing Expense - HARB	\$1,176.00	\$554.00	\$0.00	\$554.00	\$1,300.00	\$1,300.00
468.320	IT Services Expense - HARB	\$74.13	\$97.22	\$0.00	\$97.22	\$100.00	\$115.00
468.321	Telephone Expense - HARB	\$50.00	\$20.00	\$20.00	\$40.00	\$75.00	\$75.00
468.331	Travel Expense - HARB	\$112.59	\$0.00	\$0.00	\$0.00	\$25.00	\$100.00
468.341	Advertising Expense - HARB	\$25.00	\$0.00	\$0.00	\$0.00	\$25.00	\$250.00
468.342	Printing Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
468.344	Copy Expense - HARB	\$110.00	\$0.00	\$50.00	\$50.00	\$110.00	\$110.00
468.354	Workers Comp Insurance Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35.00
468.450	Contracted Services Expense - HARB	\$2,300.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00
	Subtotal -HARB Expenses	\$4,146.33	\$777.06	\$70.00	\$847.06	\$4,835.00	\$15,975.00

**EXPENSES – TOTALS**

		2019	2020	projected	Total	2020	2021
Acct #	Expenses		10 months	2 months	2020	Budget	Budget
	Total Operating Expenses	\$3,251,151.39	\$2,804,739.37	\$404,399.50	\$3,209,138.87	\$3,265,740.00	\$3,033,380.00
	Total Capital Expenses	\$53,341.21	\$171,597.96	\$0.00	\$171,597.96	\$398,640.00	\$10,000.00
492.095	Transfer to Capital Projects (paving)	\$47,500.00	\$47,500.00	\$0.00	\$47,500.00	\$47,500.00	\$47,500.00
492.095	Transfer to Capital Projects (streets)	\$70,000.00	\$70,000.00	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00
	Subtotal - Transfers Out	\$117,500.00	\$117,500.00	\$0.00	\$117,500.00	\$117,500.00	\$117,500.00
	Total Expenses & Transfers Out	\$3,421,992.60	\$3,093,837.33	\$404,399.50	\$3,498,236.83	\$3,781,880.00	\$3,160,880.00
	net income/(loss)	\$250,090.19	\$21,928.91	-\$100,573.34	-\$78,644.43	\$1,500.00	\$0.00

STREET LIGHTING FUND

QUICK FACTS:

- ✓ There are no increases being proposed in this fund
- ✓ Street lighting is paid for by a special line item real estate tax
- ✓ Tax revenues received for street lighting can only be used for street lighting-related expenses
- ✓ Bellefonte has over 300 street lights most of which are leased from the electric company

SNAP SHOT

REVENUE OF \$152,580

USE OF RESERVES	\$96,990.00
INTEREST INCOME	\$800.00
REAL ESTATE TAX REV - DELINQUENT	\$1,400.00
REAL ESTATE TAX REV - SUPPLEMENT	\$25.00
REAL ESTATE TAX REV - CURRENT	\$53,365.00

PLANNED EXPENSES OF \$152,580

REPAIR/UPGRADE STREETLIGHT EXP	\$100,000.00
STREETLIGHTING ELECTRICITY EXPENSE	\$51,000.00
COMMERCIAL INSURANCE EXPENSE	\$1,150.00
AUDIT EXPENSE	\$100.00
REPAIRS & MAINTENANCE SUPP EXP	\$300.00
POSTAGE EXPENSE	\$5.00
OFFICE SUPPLIES EXPENSE	\$25.00



DETAILED CURRENT YEAR AND 2021 PROPOSED BUDGET

		Final	2020	projected	2020	2020	2021
Acct #		2019	9 months	3 months	Total	Budget	Proposed Budget
	Revenue						
301.100	Real Estate Tax Rev - Current	\$98,544.15	\$92,686.52	\$1,500.00	\$94,186.52	\$90,000.00	\$53,365.00
301.200	Real Estate Tax Rev - Supplement	\$54.82	\$19.18	\$0.00	\$19.18	\$45.00	\$25.00
301.400	Real Estate Tax Rev - Delinquent	\$3,806.71	\$1,354.52	\$300.00	\$1,654.52	\$2,200.00	\$1,400.00
341.010	Interest Income	\$2,145.60	\$842.05	\$100.00	\$942.05	\$1,000.00	\$800.00
	Subtotal Revenue	\$104,551.28	\$94,902.27	\$1,900.00	\$96,802.27	\$93,245.00	\$55,590.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96,990.00
	Total Revenue	\$104,551.28	\$94,902.27	\$1,900.00	\$96,802.27	\$93,245.00	\$152,580.00
	Expenses						
434.210	Office Supplies Expense	\$40.00	\$35.00	-\$5.00	\$30.00	\$30.00	\$25.00
434.215	Postage Expense	\$40.00	\$5.00	\$0.00	\$5.00	\$15.00	\$5.00
434.249	Repairs & Maintenance Supp Exp	\$104.36	\$133.85	\$50.00	\$183.85	\$500.00	\$300.00
434.311	Audit Expense	\$75.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
434.351	Commercial Insurance Expense	\$1,000.00	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$1,150.00
434.361	Streetlighting Electricity Expense	\$39,872.62	\$32,761.05	\$15,000.00	\$47,761.05	\$50,000.00	\$51,000.00
434.370	Repair/Upgrade Streetlight Exp	\$8,554.70	\$0.00	\$0.00	\$0.00	\$41,500.00	\$100,000.00
	Total Expenses	\$49,686.68	\$34,134.90	\$15,045.00	\$49,179.90	\$93,245.00	\$152,580.00
	net income/(loss)	\$54,864.60	\$60,767.37	-\$13,145.00	\$47,622.37	\$0.00	\$0.00

FIRE DEPARTMENT OPERATING FUND

QUICK FACTS:

- ✓ No increase is being proposed for this fund.
- ✓ Bellefonte Borough has a special line item real estate tax to provide funding for fire protection
- ✓ Under the State's Borough Code, the Borough must provide for fire protection
- ✓ Bellefonte Borough is part of the regional Bellefonte Fire Executive Board. The surrounding townships contribute to fire protection through on a formula basis
- ✓ Funds go toward **operating** expenses – all labor is through volunteers – Logan Fire, Undine Fire

SNAP SHOT – LINE ITEM EXPENSES UNDER \$10,000 ARE NOT SHOWN

REVENUE OF \$290,015

FIRE PROTECTION REVENUE (S,B,M)	\$119,760.00
SAFER GRANT REVENUE	\$100,000.00
INTEREST INCOME	\$1,000.00
REAL ESTATE TAX REV - DELINQUENT	\$1,200.00
REAL ESTATE TAX REV - SUPPLEMENT	\$15.00
REAL ESTATE TAX REV - CURRENT	\$68,040.00

PLANNED EXPENSES OF \$290,015

TOTAL OF LINE ITEMS NOT SHOWN	\$27,415.00
MISCELLANEOUS EXPENSE	\$100,000.00
HEATING/COOLING EXPENSE	\$11,000.00
ELECTRICITY EXPENSE	\$10,000.00
WORKERS COMP INSURANCE EXPENSE	\$32,000.00
COMMERCIAL INSURANCE EXPENSE	\$20,100.00
PHYSICALS EXPENSE	\$15,000.00
MINOR EQUIPMENT EXPENSE	\$29,500.00
FIRE EQUIPMENT MAINTENANCE EXPENSE	\$45,000.00



DETAILED CURRENT YEAR AND 2021 PROPOSED BUDGET

REVENUE

				2020			
		Final	2020	projected	2020	2020	2021
Acct #		2019	9 months	3 months	Total	Budget	Budget
	Revenue						
301.100	Real Estate Tax Rev - Current	\$72,922.77	\$70,343.75	\$1,300.00	\$71,643.75	\$73,877.00	\$68,040.00
301.200	Real Estate Tax Rev - Supplement	\$40.57	\$14.19	\$0.00	\$14.19	\$30.00	\$15.00
301.400	Real Estate Tax Rev - Delinquent	\$2,816.96	\$1,002.34	\$250.00	\$1,252.34	\$1,500.00	\$1,200.00
341.010	Interest Income	\$2,521.41	\$1,029.08	\$100.00	\$1,129.08	\$1,400.00	\$1,000.00
354.000	Safer Grant Revenue	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$100,000.00
358.110	Fire Protection Revenue (S,B,M)	\$112,864.72	\$70,772.50	\$45,297.50	\$116,070.00	\$116,070.00	\$119,760.00
362.200	Special Fire Protection Fees	\$1,000.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00
391.100	Sale of Fixed Assets Revenue	\$2,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
391.300	Proceeds from Insurance	\$5,519.53	\$12,754.07	\$0.00	\$12,754.07	\$0.00	\$0.00
395.000	Refund of Prior Years Expenditures	\$560.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Revenue	\$200,495.96	\$155,915.93	\$50,447.50	\$206,363.43	\$192,877.00	\$290,015.00

**EXPENSES**

				2020			
		Final	2020	projected	2020	2020	2021
Acct #		2019	9 months	3 months	Total	Budget	Budget
	Expenses						
411.100	Administrative Costs	\$400.00	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00
411.110	Fire Chief Stipend Expense	\$0.00	\$500.00	\$250.00	\$750.00	\$0.00	\$1,500.00
411.192	Fire Chief SS Expense	\$0.00	\$38.25	\$19.13	\$57.38	\$0.00	\$115.00
411.210	Office Supplies Expense	\$98.43	\$147.95	\$0.00	\$147.95	\$100.00	\$100.00
411.215	Postage Expense	\$110.00	\$0.00	\$35.00	\$35.00	\$100.00	\$100.00
411.231	Fuel Expense	\$6,618.39	\$4,035.32	\$2,200.00	\$6,235.32	\$7,000.00	\$7,100.00
411.242	Safety Equipment Expense	\$18,645.25	\$23,063.00	\$2,000.00	\$25,063.00	\$18,000.00	\$3,000.00
411.249	Materials & Supplies Expense	\$64.80	\$505.55	\$100.00	\$605.55	\$1,000.00	\$750.00
411.251	Fire Equipment Maintenance Expense	\$52,215.76	\$25,072.63	\$15,000.00	\$40,072.63	\$45,007.00	\$45,000.00
411.260	Minor Equipment Expense	\$0.00	\$4,614.92	\$5,000.00	\$9,614.92	\$1,000.00	\$29,500.00
411.310	Professional Fees Expense	\$1,908.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
411.311	Audit Expense	\$425.00	\$450.00	\$0.00	\$450.00	\$450.00	\$400.00
411.314	Legal Expense	\$2,168.60	\$17.50	\$0.00	\$17.50	\$500.00	\$300.00
411.315	Physicals Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00
411.317	Data Processing Expense	\$330.00	\$70.00	\$40.00	\$110.00	\$400.00	\$400.00
411.320	IT Services Expense	\$74.13	\$78.03	\$25.00	\$103.03	\$125.00	\$150.00
411.324	Cell Phone/IPAD/JetPacks Expense	\$8,290.22	\$5,509.28	\$1,300.00	\$6,809.28	\$10,600.00	\$7,000.00
411.327	Radio/Pager Maintenance Expense	\$335.85	\$334.50	\$100.00	\$434.50	\$500.00	\$500.00
411.328	Maintenance Agreements Expense	\$500.00	\$500.00	\$0.00	\$500.00	\$750.00	\$600.00
411.341	Advertising Expense	\$130.48	\$0.00	\$0.00	\$0.00	\$150.00	\$150.00
411.342	Printing Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
411.344	Copy Expense	\$60.00	\$0.00	\$35.00	\$35.00	\$70.00	\$70.00
411.351	Commercial Insurance Expense	\$19,000.00	\$15,000.01	\$9,999.99	\$25,000.00	\$25,000.00	\$20,100.00
411.354	Workers Comp Insurance Expense	\$29,741.00	\$19,304.00	\$7,000.00	\$26,304.00	\$51,000.00	\$32,000.00
411.361	Electricity Expense	\$9,256.60	\$2,925.72	\$3,000.00	\$5,925.72	\$11,000.00	\$10,000.00
411.362	Heating/Cooling Expense	\$11,398.00	\$4,321.00	\$4,800.00	\$9,121.00	\$15,000.00	\$11,000.00
411.366	Water Service Expense	\$91.40	\$65.70	\$25.00	\$90.70	\$150.00	\$150.00
411.373	Building Maintenance Expense	\$1,095.00	\$137.50	\$962.50	\$1,100.00	\$900.00	\$1,200.00
411.420	Dues/Sub/Membership Expense	\$660.00	\$2,568.00	\$0.00	\$2,568.00	\$675.00	\$2,700.00
411.460	Training/Seminar Expense	\$0.00	\$185.00	\$0.00	\$185.00	\$500.00	\$555.00
411.902	Safer Grant Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00
411.905	Miscellaneous Expense	\$67.86	\$0.00	\$3,000.00	\$3,000.00	\$100.00	\$100,000.00
411.950	Fire Police Supplies Expense	\$680.00	\$174.00	\$150.00	\$324.00	\$500.00	\$500.00
	Total Expenses	\$164,364.77	\$109,867.86	\$55,041.62	\$164,909.48	\$192,877.00	\$290,015.00
	net income/(loss)	\$36,131.19	\$46,048.07	-\$4,594.12	\$41,453.95	\$0.00	\$0.00

FIRE DEPARTMENT EQUIPMENT FUND

QUICK FACTS:

- ✓ No increase is being proposed for this fund.
- ✓ Bellefonte Borough has a special line item real estate tax to provide funding for fire protection
- ✓ Under the State's Borough Code, the Borough must provide for fire protection
- ✓ Bellefonte Borough is part of the regional Bellefonte Fire Executive Board. The surrounding townships contribute to fire protection through on a formula basis
- ✓ Funds go toward **equipment** expenses – all labor is through volunteers – Logan Fire, Undine Fire

SNAP SHOT

REVENUE OF \$104,280

SALE OF FIXED ASSETS REVENUE	\$0.00								
DONATION REVENUE	\$10,000.00								
FIRE PROTECTION REVENUE (S,B,M)								\$59,810.00	
INTEREST INCOME	\$500.00								
REAL ESTATE TAX REV - DELINQUENT	\$500.00								
REAL ESTATE TAX REV - SUPPLEMENT	\$10.00								
REAL ESTATE TAX REV - CURRENT						\$33,460.00			

PLANNED EXPENSES OF \$104,280

REFUND OF PRIOR YEAR REVENUES	\$0.00								
PAYMENT ON FIRE EQUIPMENT LOANS								\$104,255.00	
EQUIPMENT EXPENSE	\$0.00								
POSTAGE EXPENSE	\$10.00								
OFFICE SUPPLIES EXPENSE	\$15.00								



DETAILED CURRENT YEAR AND 2021 PROPOSED BUDGET

				2020			
		Final	2020	projected	2020	2020	2021
Acct #		2019	9 months	3 months	Total	Budget	Budget
	Revenue						
301.100	Real Estate Tax Rev - Current	\$36,461.39	\$35,171.87	\$700.00	\$35,871.87	\$38,461.00	\$33,460.00
301.200	Real Estate Tax Rev - Supplement	\$20.29	\$7.10	\$0.00	\$7.10	\$20.00	\$10.00
301.400	Real Estate Tax Rev - Delinquent	\$1,408.48	\$501.16	\$105.00	\$606.16	\$500.00	\$500.00
341.010	Interest Income	\$1,939.15	\$616.88	\$70.00	\$686.88	\$750.00	\$500.00
358.110	Fire Protection Revenue (S,B.M)	\$59,180.40	\$43,558.78	\$17,238.22	\$60,797.00	\$60,797.00	\$59,810.00
387.000	Donation Revenue	\$8,966.57	\$4,294.53	\$0.00	\$4,294.53	\$3,772.00	\$10,000.00
391.100	Sale of Fixed Assets Revenue	\$0.00	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$0.00
	Total Revenue	\$107,976.28	\$89,150.32	\$18,113.22	\$107,263.54	\$104,300.00	\$104,280.00
	Expenses						
411.210	Office Supplies Expense	\$40.00	\$15.00	\$0.00	\$15.00	\$30.00	\$15.00
411.215	Postage Expense	\$15.00	\$0.00	\$5.00	\$5.00	\$15.00	\$10.00
411.750	Equipment Expense	\$0.00	\$15,353.00	\$0.00	\$15,353.00	\$0.00	\$0.00
470.000	Payment on Fire Equipment Loans	\$114,516.05	\$76,894.74	\$26,063.46	\$102,958.20	\$104,255.00	\$104,255.00
491.000	Refund of Prior Year Revenues	\$11,090.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Expenses	\$125,661.48	\$92,262.74	\$26,068.46	\$118,331.20	\$104,300.00	\$104,280.00
	net income/(loss)	-\$17,685.20	-\$3,112.42	-\$7,955.24	-\$11,067.66	\$0.00	\$0.00



DETAILED CURRENT YEAR AND 2021 PROPOSED BUDGET

DETAILED REVENUE

				2020			
		Final	2020	projected	2020	2020	2021
Acct #		2019	9 months	3 months	Total	Budget	Budget
	Revenue						
301.100	Real Estate Tax Rev - Current	\$113,325.92	\$109,317.96	\$2,000.00	\$111,317.96	\$109,550.00	\$102,000.00
301.200	Real Estate Tax Rev - Supplement	\$56.97	\$22.05	\$0.00	\$22.05	\$50.00	\$25.00
301.400	Real Estate Tax Rev - Delinquent	\$3,426.04	\$1,379.08	\$400.00	\$1,779.08	\$2,200.00	\$1,500.00
341.010	Interest Income	\$1,250.09	\$517.46	\$80.00	\$597.46	\$830.00	\$500.00
342.300	Rental Revenue - Governor's Park	\$2,880.00	\$1,410.00	\$0.00	\$1,410.00	\$2,600.00	\$1,400.00
342.301	Rental Revenue - Talleyrand Park	\$1,250.00	\$1,600.00	\$0.00	\$1,600.00	\$1,200.00	\$1,200.00
342.302	Talleyrand Park Application Fee	\$80.00	\$200.00	\$0.00	\$200.00	\$80.00	\$80.00
354.090	Reimb from CDBG Grant	\$21,046.43	\$450.00	\$0.00	\$450.00	\$0.00	\$0.00
367.800	Sale of Fish Food Revenue	\$1,098.20	\$18,344.24	\$24,000.00	\$42,344.24	\$1,100.00	\$15,000.00
367.900	In Lieu Fee	\$9,900.00	\$432.30	\$100.00	\$532.30	\$0.00	\$500.00
387.000	Donation Revenue	\$26,061.74	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00
389.000	Other Revenue	\$0.00	\$51.50	\$25.00	\$76.50	\$0.00	\$0.00
	Subtotal Revenue	\$180,375.39	\$133,724.59	\$26,605.00	\$160,329.59	\$117,660.00	\$122,205.00
392.095	Transfer from Capital Projects	\$9,934.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	\$1,800.00
	Total Revenue	\$190,309.39	\$133,724.59	\$26,605.00	\$160,329.59	\$123,660.00	\$124,005.00



DETAILED EXPENSES

		2019 Final	2020 9 Months	2020 projected 3 Months	2020 Total	2020 Budget	2021 Proposed Budget
Acct #	Expenses						
451.112	Salary Expense	\$44,404.22	\$21,078.13	\$7,500.00	\$28,578.13	\$47,400.00	\$49,000.00
451.192	Social Security Expense	\$3,397.18	\$1,604.68	\$573.75	\$2,178.43	\$3,625.00	\$3,750.00
451.194	Unemployment Comp Expense	\$0.00	\$447.36	\$500.00	\$947.36	\$0.00	\$0.00
451.197	Retirement Expense	\$5,829.12	\$0.00	\$6,417.92	\$6,417.92	\$6,000.00	\$1,300.00
451.210	Office Supplies Expense	\$173.69	\$35.00	\$0.00	\$35.00	\$70.00	\$50.00
451.215	Postage Expense	\$110.00	\$0.00	\$35.00	\$35.00	\$100.00	\$55.00
451.231	Fuel Expense	\$2,792.83	\$763.09	\$550.00	\$1,313.09	\$3,300.00	\$3,000.00
451.240	Fish Food Expense	\$28.98	\$0.00	\$50.00	\$50.00	\$75.00	\$75.00
451.247	Materials & Supplies Expense	\$3,631.27	\$4,575.78	\$1,000.00	\$5,575.78	\$6,000.00	\$5,600.00
451.251	Vehicle/Equipment Maint Expense	\$2,201.31	\$1,653.58	\$750.00	\$2,403.58	\$5,000.00	\$4,500.00
451.260	Minor Equipment Expense	\$4,890.56	\$0.00	\$0.00	\$0.00	\$2,000.00	\$1,000.00
451.311	Audit Expense	\$230.00	\$225.00	\$0.00	\$225.00	\$250.00	\$300.00
451.314	Legal Expense	\$1,857.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
451.317	Data Processing Expense	\$70.00	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00
451.321	Telephone Expense	\$273.13	\$200.51	\$100.00	\$300.51	\$500.00	\$400.00
451.341	Advertising Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$60.00	\$60.00
451.342	Printing Expense	\$0.00	\$25.00	\$0.00	\$25.00	\$50.00	\$50.00
451.351	Commercial Insurance Expense	\$2,000.00	\$1,125.00	\$0.00	\$1,125.00	\$1,125.00	\$1,115.00
451.354	Workers Comp Insurance Expense	\$3,980.00	\$2,481.46	\$273.54	\$2,755.00	\$2,755.00	\$2,800.00
451.361	Electricity Expense	\$3,782.08	\$1,996.73	\$800.00	\$2,796.73	\$3,600.00	\$3,500.00
451.375	Property Maintenance Expense	\$1,577.43	\$3,922.40	\$50.00	\$3,972.40	\$1,700.00	\$1,700.00
451.376	Park Improvements & Equip Expense	\$2,335.42	\$0.00	\$0.00	\$0.00	\$3,000.00	\$1,000.00
451.384	Equipment Rental Expense	\$150.00	\$229.08	\$0.00	\$229.08	\$300.00	\$300.00
451.420	Dues/Sub/Membership Expense	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00
451.450	Contracted Services Expense	\$4,200.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$4,000.00
498.000	COVID 19 Expense	\$0.00	\$4,823.50	\$100.00	\$4,923.50	\$0.00	\$2,300.00
	Subtotal - Operating Expense	\$87,964.85	\$45,236.30	\$18,800.21	\$64,036.51	\$92,060.00	\$86,005.00
451.700	Capital Expenditures	\$78,954.52	\$33,893.79	\$10,000.00	\$43,893.79	\$3,600.00	\$10,000.00
451.540	Contribution to Pool	\$0.00	\$0.00	\$56,000.00	\$56,000.00	\$28,000.00	\$28,000.00
	Total Expenses	\$166,919.37	\$79,130.09	\$84,800.21	\$163,930.30	\$123,660.00	\$124,005.00
	net income/(loss)	\$23,390.02	\$54,594.50	-\$58,195.21	-\$3,600.71	\$0.00	\$0.00

WATER FUND

QUICK FACTS:

- ✓ No increase in water rates is proposed at this time
- ✓ Bellefonte Borough was established in 1795 around a natural spring, which is known today as “The Big Spring”. The Big Spring is Bellefonte’s water source for our public water system.
- ✓ Water Systems are highly regulated by PA Department of Environmental Protection and the U.S. EPA
- ✓ Water system personnel, known as system operations specialists, must have and maintain certifications related to the water system they work in.

SNAP SHOT OF REVENUE

REVENUE OF \$1,445,160				
CAPACITY FEES & ASSESSMENT REVENUE	\$610.00			
POSTING FEE REVENUE	\$90.00			
SERVICES PROVIDED BY WATER DEPT	\$1,000.00			
WATER ON/OFF FEE REVENUE	\$100.00			
VACANCY APPLICATION REVENUE	\$240.00			
METER/PIT/ETC SALES REVENUE	\$300.00			
CW LINE CAPITAL PROJECTS REVENUE	\$22,800.00			
SALE OF BULK WATER REVENUE	\$18,000.00			
WATER COLLECTIONS REVENUE			\$1,400,000.00	
INTEREST INCOME	\$2,020.00			



SNAP SHOT OF EXPENSES – LINE ITEMS UNDER \$10,000 NOT SHOWN

PLANNED EXPENSES OF \$1,445,160

TOTAL OF LINE ITEMS NOT SHOWN	\$108,910.00
TRANSFER TO CAPITAL PROJECTS FUND	\$27,000.00
TRANSFER TO CAPITAL PROJECTS FUND	\$75,750.00
TRANSFER TO GENERAL FUND	\$90,000.00
CAPITAL EXPENDITURES - WATER LINES	\$55,000.00
CAPITAL EXPENDITURES	\$91,000.00
STMP IMPLEMENTATION EXPENSE	\$10,000.00
OTHER FEES EXPENSE	\$11,500.00
CONTRACTED SERVICES EXPENSE	\$12,000.00
LEASE PAYMENTS EXPENSE	\$21,100.00
ELECTRICITY EXPENSE	\$210,000.00
WORKERS COMP INSURANCE EXPENSE	\$19,500.00
COMMERCIAL INSURANCE EXPENSE	\$22,300.00
TELEPHONE EXPENSE	\$12,000.00
WATER TESTING EXPENSE	\$11,000.00
WATER METER MAINTENANCE EXPENSE	\$50,000.00
REPAIRS TO WATER SYSTEM EXPENSE	\$45,000.00
VEHICLE & EQUIP MAINT EXPENSE	\$25,000.00
REPAIR/MAINT/MISC SUPP EXP	\$50,000.00
FUEL EXPENSE	\$13,000.00
CHEMICAL EXPENSE	\$14,000.00
RETIREMENT EXPENSE	\$28,000.00
HEALTH INSURANCE EXPENSE	\$72,000.00
SOCIAL SECURITY EXPENSE	\$26,000.00
OVERTIME WAGES	\$25,000.00
SALARY EXPENSE	\$320,100.00



DETAILED CURRENT YEAR AND 2021 PROPOSED BUDGET

REVENUES

	Title	Final	2020	Projected	2020	2020	2021
Acct #		2019	9 months	3 months	Total	Budget	Proposed Budget
	Revenue						
341.010	Interest Income	\$7,250.06	\$2,456.34	\$300.00	\$2,756.34	\$6,500.00	\$2,020.00
378.000	Water Collections Revenue	\$1,482,266.04	\$1,047,171.14	\$354,000.00	\$1,401,171.14	\$1,448,000.00	\$1,400,000.00
378.001	Sale of Bulk Water Revenue	\$17,094.53	\$14,137.03	\$4,700.00	\$18,837.03	\$18,000.00	\$18,000.00
378.002	CW Line Capital Projects Revenue	\$10,663.59	\$17,369.04	\$5,500.00	\$22,869.04	\$10,550.00	\$22,800.00
378.901	Meter/Pit/Etc Sales Revenue	\$19,342.09	\$1,520.00	\$0.00	\$1,520.00	\$6,000.00	\$300.00
378.903	Vacancy Application Revenue	\$390.00	\$150.00	\$120.00	\$270.00	\$300.00	\$240.00
378.904	Water On/Off Fee Revenue	\$533.80	\$0.00	\$0.00	\$0.00	\$150.00	\$100.00
378.905	Services Provided by Water Dept	\$5,966.22	\$1,313.00	\$0.00	\$1,313.00	\$3,200.00	\$1,000.00
378.906	Posting Fee Revenue	\$1,230.00	\$30.00	\$0.00	\$30.00	\$400.00	\$90.00
383.400	Capacity Fees & Assessment Revenue	\$36,054.78	\$607.20	\$607.20	\$1,214.40	\$1,820.00	\$610.00
383.405	Capacity Fees Revenue - Amberleigh	\$6,072.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
387.000	Donations/Contributions Revenue	\$17,313.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
389.000	Miscellaneous Revenue	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
389.003	Fee Revenue	\$20.00	\$20.00	\$0.00	\$20.00	\$0.00	\$0.00
391.100	Sale of Fixed Assets Revenue	\$4,684.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Revenue	\$1,608,882.14	\$1,084,773.75	\$365,227.20	\$1,450,000.95	\$1,494,920.00	\$1,445,160.00

**EXPENSES**

	Title	Final	2020	Projected	2020	2020	2021
Acct #	Expenses	2019	9 months	3 months	Total	Budget	Proposed Budget
448.112	Salary Expense	\$384,259.24	\$266,455.09	\$48,000.00	\$314,455.09	\$386,500.00	\$320,100.00
448.143	Reimb from Workers Comp Ins/Disabil	-\$4,170.22	-\$4,924.50	-\$4,221.00	-\$9,145.50	\$0.00	\$0.00
448.180	Overtime Wages	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$25,000.00
448.190	Other Benefits Expense	\$420.28	\$0.00	\$0.00	\$0.00	\$150.00	\$100.00
448.191	Workboots Expense	\$1,400.00	\$1,399.98	\$0.00	\$1,399.98	\$1,400.00	\$1,400.00
448.192	Social Security Expense	\$28,771.35	\$19,982.60	\$4,800.00	\$24,782.60	\$29,370.00	\$26,000.00
448.193	Enrollment/Admin Exp - Retirement	\$80.00	\$80.00	\$0.00	\$80.00	\$100.00	\$100.00
448.194	Unemployment Comp Expense	\$0.00	\$4,082.24	\$4,000.00	\$8,082.24	\$0.00	\$2,000.00
448.196	Health Insurance Expense	\$60,434.35	\$65,327.14	\$10,121.21	\$75,448.35	\$64,000.00	\$72,000.00
448.197	Retirement Expense	\$57,613.75	\$5,201.49	\$54,500.00	\$59,701.49	\$58,000.00	\$28,000.00
448.198	Health Care Expense - In House	\$7,301.48	\$3,805.39	\$6,150.00	\$9,955.39	\$10,000.00	\$9,500.00
448.199	Life Insurance Expense	\$868.68	\$680.19	\$150.57	\$830.76	\$900.00	\$815.00
448.210	Office Supplies Expense	\$742.00	\$463.24	\$300.00	\$763.24	\$800.00	\$1,000.00
448.215	Postage Expense	\$3,097.41	\$3,421.48	\$0.00	\$3,421.48	\$2,800.00	\$3,300.00
448.221	Chemical Expense	\$11,856.30	\$8,828.20	\$3,500.00	\$12,328.20	\$13,000.00	\$14,000.00
448.231	Fuel Expense	\$11,561.48	\$2,954.82	\$3,000.00	\$5,954.82	\$13,000.00	\$13,000.00
448.238	Uniform Expense	\$2,517.93	\$1,928.53	\$700.00	\$2,628.53	\$2,650.00	\$2,600.00
448.246	Repair/Maint/Misc Supp Exp	\$21,288.85	\$6,895.93	\$3,000.00	\$9,895.93	\$50,000.00	\$50,000.00
448.251	Vehicle & Equip Maint Expense	\$26,484.53	\$10,339.58	\$4,000.00	\$14,339.58	\$20,080.00	\$25,000.00
448.253	Repairs to Water System Expense	\$44,502.04	\$15,180.27	\$7,000.00	\$22,180.27	\$42,000.00	\$45,000.00
448.254	Pump Maint/Repairs Expense	\$7,252.47	\$5,400.00	\$311.04	\$5,711.04	\$5,000.00	\$8,000.00
448.255	Water Meter Maintenance Expense	\$27,179.85	\$78,687.63	\$0.00	\$78,687.63	\$25,000.00	\$50,000.00
448.260	Tools & Minor Equipment Expense	\$8,945.31	\$1,226.73	\$1,500.00	\$2,726.73	\$7,000.00	\$4,000.00
448.311	Audit Expense	\$5,700.00	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$6,150.00
448.313	Engineering Expense	\$6,366.50	\$1,097.00	\$500.00	\$1,597.00	\$7,500.00	\$5,000.00
448.314	Legal Expense	\$7,190.36	\$3,876.50	\$1,000.00	\$4,876.50	\$8,000.00	\$4,000.00
448.316	Water Testing Expense	\$11,560.00	\$5,845.00	\$2,500.00	\$8,345.00	\$11,000.00	\$11,000.00
448.317	Data Processing Expense	\$1,036.16	\$864.32	\$400.00	\$1,264.32	\$1,300.00	\$1,400.00
448.318	Service Agreement Expense	\$6,482.42	\$0.00	\$5,100.00	\$5,100.00	\$6,600.00	\$5,500.00
448.319	Pest Control Expense	\$1,104.00	\$644.00	\$460.00	\$1,104.00	\$1,200.00	\$1,200.00
448.320	IT Services Expense	\$2,517.54	\$1,372.33	\$1,200.00	\$2,572.33	\$4,200.00	\$4,200.00
448.321	Telephone Expense	\$9,873.99	\$5,503.56	\$2,200.00	\$7,703.56	\$12,000.00	\$12,000.00
448.324	Cell Phone/IPAD Expense	\$2,934.27	\$2,325.29	\$800.00	\$3,125.29	\$3,100.00	\$3,300.00
448.325	Internet Expense	\$4,334.31	\$4,094.68	\$1,400.00	\$5,494.68	\$4,600.00	\$6,200.00

**EXPENSES, CONTINUED**

Acct #	Expenses, continued	Final 2019	2020 9 months	projected 3 months	2020 Total	2020 Budget	2021 Proposed Budget
448.329	SCADA System Expense	\$0.00	\$370.99	\$500.00	\$870.99	\$0.00	\$5,000.00
448.331	Travel Expense	\$51.48	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
448.339	GPS Monthly Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
448.341	Advertising Expense	\$209.90	\$0.00	\$0.00	\$0.00	\$225.00	\$500.00
448.342	Printing Expense	\$443.81	\$660.75	\$0.00	\$660.75	\$600.00	\$800.00
448.344	Copy Expense	\$350.00	\$9.00	\$100.00	\$109.00	\$450.00	\$450.00
448.351	Commercial Insurance Expense	\$33,000.00	\$17,000.00	\$4,000.00	\$21,000.00	\$21,000.00	\$22,300.00
448.354	Workers Comp Insurance Expense	\$28,340.00	\$18,000.00	\$4,000.00	\$22,000.00	\$22,000.00	\$19,500.00
448.361	Electricity Expense	\$207,736.53	\$145,459.06	\$50,000.00	\$195,459.06	\$210,000.00	\$210,000.00
448.362	Heating Oil Expense - Pump House	\$2,348.32	\$0.00	\$3,000.00	\$3,000.00	\$3,300.00	\$3,300.00
448.376	Maintenance of Pump Houses Exp	\$0.00	\$40.73	\$50.00	\$90.73	\$1,000.00	\$1,000.00
448.377	Maintenance of Reservoir Expense	\$196.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
448.378	Maintenance of Streets Expense	\$15,674.70	\$3,979.00	\$2,000.00	\$5,979.00	\$17,000.00	\$17,000.00
448.379	Maintenance of Corning Water Tank E	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	\$150.00
448.384	Equipment Rental Expense	\$0.00	\$0.00	\$500.00	\$500.00	\$1,500.00	\$1,500.00
448.399	Lease Payments Expense	\$0.00	\$14,864.00	\$6,155.00	\$21,019.00	\$11,685.00	\$21,100.00
448.420	Dues/Membership/Sub Expense	\$756.33	\$489.34	\$300.00	\$789.34	\$825.00	\$850.00
448.450	Contracted Services Expense	\$2,935.34	\$14,492.60	\$3,666.67	\$18,159.27	\$3,000.00	\$12,000.00
448.460	Training Expense	\$3,885.96	\$2,825.00	\$0.00	\$2,825.00	\$4,000.00	\$4,000.00
448.470	CDL License Expense	\$322.00	\$136.00	\$68.00	\$204.00	\$225.00	\$70.00
448.471	Drug Testing Expense	\$217.99	\$48.63	\$100.00	\$148.63	\$300.00	\$300.00
448.473	Operators License Fee Expense	\$327.00	\$210.00	\$0.00	\$210.00	\$500.00	\$330.00
448.474	Repairs to Personal Property Expense	\$26.86	\$0.00	\$250.00	\$250.00	\$1,000.00	\$1,000.00
448.475	Other Fees Expense	\$10,725.07	\$7,675.00	\$2,500.00	\$10,175.00	\$11,000.00	\$11,500.00
448.478	Sales Tax Expense	\$1,075.50	\$100.87	\$0.00	\$100.87	\$285.00	\$20.00
448.479	Permit Fees Expense	\$50.00	\$0.00	\$50.00	\$50.00	\$200.00	\$200.00
497.000	STMP Implementation Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
498	COVID 19 Expense	\$0.00	\$58.05	\$25.00	\$83.05	\$0.00	\$75.00
	Subtotal - Operating Expense	\$1,070,179.42	\$755,457.73	\$254,636.49	\$1,010,094.22	\$1,108,595.00	\$1,106,410.00
448.700	Capital Expenditures	\$73,770.86	\$24,070.46	\$4,000.00	\$28,070.46	\$176,375.00	\$91,000.00
448.701	Capital Expenditures - Water Lines	\$53,259.23	\$0.00	\$0.00	\$0.00	\$55,000.00	\$55,000.00
	Total Expenses	\$127,030.09	\$24,070.46	\$4,000.00	\$28,070.46	\$231,375.00	\$146,000.00
492.001	Transfer to General Fund	\$100,000.00	\$71,250.00	\$23,750.00	\$95,000.00	\$95,000.00	\$90,000.00
492.095	Transfer to Capital Projects Fund	\$0.00	\$49,200.00	\$50,000.00	\$99,200.00	\$49,200.00	\$75,750.00
492.095	Transfer to Capital Projects Fund	\$271,000.00	\$10,750.00	\$0.00	\$10,750.00	\$10,750.00	\$27,000.00
	Subtotal Transfers	\$371,000.00	\$131,200.00	\$73,750.00	\$204,950.00	\$154,950.00	\$192,750.00
	Total Expenses and Transfers	\$1,568,209.51	\$910,728.19	\$332,386.49	\$1,243,114.68	\$1,494,920.00	\$1,445,160.00
	net income/(loss)	\$40,672.63	\$174,045.56	\$32,840.71	\$206,886.27	\$0.00	\$0.00

WASTEWATER FUND

QUICK FACTS:

- ✓ A \$5 per quarter per EDU increase is being proposed
- ✓ Wastewater systems are highly regulated by PA Department of Environmental Protection and US EPA
- ✓ Major upgrades have been accomplished to meet mandates and to replacing aging processes
- ✓ The Bellefonte Wastewater Treatment Plant is staffed 24/7/365
- ✓ The Wastewater Treatment Plant serves the Nittany Valley region through an agreement with the neighboring collection authority

SNAP SHOT OF REVENUES

REVENUE OF \$3,664,412	
USE OF RESERVES	\$178,435.00
OPERATING-SPRING,BENNER,WALKER	\$1,500,000.00
CAPITAL IMPROVEMENTS - SBW	\$126,000.00
BULK HAULING PERMIT REVENUE	\$80.00
BULK WATER LOADS REVENUE	\$2,300.00
WASTE DISPOSAL REVENUE	\$45,000.00
PRETREATMENT SAMPLING REVENUE	\$500.00
SURCHARGE REVENUE	\$1,700.00
SEWER CAPITAL IMPROVEMENTS REV	\$15,000.00
SEWER COLLECTION REVENUE	\$1,790,000.00
INTEREST INCOME - CHECKING	\$1,400.00
INTEREST INCOME - MONEY MARKET	\$4,000.00



SNAP SHOT OF EXPENSES – LINE ITEMS UNDER \$10,000 NOT SHOWN

PLANNED EXPENSES OF \$3,664,360

TOTAL OF LINE ITEMS NOT SHOWN	\$198,410.00
TRANSFER TO CAPITAL PROJECTS FUND-CSI	\$15,000.00
TRANSFER TO CAPITAL PROJECTS FUND	\$10,000.00
TRANSFER TO GENERAL FUND	\$185,000.00
CAPITAL EXPENDITURES - FACILITY	\$300,000.00
STMP IMPLEMENTATION EXPENSE	\$10,000.00
NORTHWEST LOAN #2838 PRINCIPAL EXP	\$191,260.00
NORTHWEST LOAN #3892 INTEREST EXP	\$90,815.00
NORTHWEST LOAN #3892 PRINCIPAL EXP	\$157,315.00
RELIANCE LOAN PRINCIPAL EXPENSE	\$54,570.00
RELIANCE LOAN INTEREST EXPENSE	\$13,790.00
PENN WORKS LOAN PRINCIPAL EXP	\$306,685.00
PENN WORKS LOAN INTEREST EXPENSE	\$40,505.00
BIOSOLIDS RECYCLING EXPENSE	\$100,000.00
CONTRACTED SERVICES EXP - FACILITY	\$16,000.00
LEASE PAYMENT EXP - FACILITY	\$35,945.00
SEWER LINE MAINT EXP - SYSTEM	\$10,000.00
ELECTRICITY EXPENSE	\$319,000.00
WORKER'S COMP INS EXPENSE-FACILITY	\$38,000.00
COMMERCIAL INSURANCE EXPENSE	\$57,000.00
TELEPHONE EXPENSE - FACILITY	\$18,000.00
ANALYTICAL TESTING EXPENSE	\$31,000.00
LEGAL EXPENSE - FACILITY	\$100,000.00
ENGINEERING EXPENSE - FACILITY	\$40,000.00
I & I EXPENSE - SYSTEM	\$75,000.00
SERVICE CONTRACT EXP - FACILITY	\$27,600.00
FACILITY MAINTENANCE EXPENSE	\$50,120.00
EQUIPMENT MAINT EXP - FACILITY	\$80,000.00
CHEMICAL EXPENSE	\$150,000.00
HEALTH CARE EXPENSE - IN HOUSE	\$10,500.00
RETIREMENT EXPENSE	\$42,900.00
HEALTH INSURANCE EXPENSE-SYSTEM	\$13,000.00
HEALTH INSURANCE EXPENSE -FAC	\$161,000.00
SOCIAL SECURITY EXPENSE	\$50,000.00
OVERTIME WAGES	\$36,000.00
SALARY EXPENSE	\$630,000.00



CURRENT YEAR AND 2021 PROPOSED BUDGET

DETAILED REVENUES

Acct #		Final 2019	2020 9 months	projected 3 months	2020 Total	2020 Budget	2021 Budget
	Revenue						
341.005	Interest Income - Money Market	\$10,589.81	\$5,352.46	\$600.00	\$5,952.46	\$7,140.00	\$4,000.00
341.010	Interest Income - Checking	\$4,220.47	\$1,630.08	\$125.00	\$1,755.08	\$3,000.00	\$1,400.00
364.110	Sewer Collection Revenue	\$1,745,039.52	\$1,319,048.84	\$441,000.00	\$1,760,048.84	\$1,790,000.00	\$1,790,000.00
364.111	Sewer Capital Improvements Rev	\$12,000.00	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$15,000.00
364.171	Surcharge Revenue	\$1,705.61	\$1,638.60	\$100.00	\$1,738.60	\$1,800.00	\$1,700.00
364.173	Pretreatment Sampling Revenue	\$2,722.84	\$823.27	\$0.00	\$823.27	\$2,700.00	\$500.00
364.174	Waste Disposal Revenue	\$42,609.05	\$41,252.52	\$0.00	\$41,252.52	\$27,000.00	\$45,000.00
364.180	Bulk Water Loads Revenue	\$2,655.79	\$1,810.00	\$13,000.00	\$14,810.00	\$2,500.00	\$2,300.00
364.901	Bulk Hauling Permit Revenue	\$120.00	\$80.00	\$600.00	\$680.00	\$120.00	\$80.00
364.904	Capital Improvements - SBW	\$2,116,546.95	\$40,764.15	\$0.00	\$40,764.15	\$142,800.00	\$126,000.00
364.905	Operating-Spring,Benner,Walker	\$1,304,501.02	\$1,223,702.74	\$0.00	\$1,223,702.74	\$1,486,200.00	\$1,500,000.00
364.915	Sale of Nutrient Credits	\$9,664.00	\$0.00	\$311,485.96	\$311,485.96	\$0.00	\$0.00
364.920	Contribution Permit Revenue	\$300.00	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$0.00
380.003	NSF Fee Revenue	\$40.00	\$20.00	\$0.00	\$20.00	\$0.00	\$0.00
383.400	Tap Fees & Assessments Revenue	\$578.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
391.100	Sale of Fixed Assets Rev-Fac	\$3,785.70	\$40,681.00	\$0.00	\$40,681.00	\$0.00	\$0.00
393.000	Proceeds from Loan	\$2,362,628.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$208,100.00	\$178,435.00
	Total Revenue	\$7,619,707.37	\$2,688,803.66	\$770,910.96	\$3,459,714.62	\$3,683,360.00	\$3,664,415.00



DETAILED EXPENSES

				2020			
		Final	2020	projected	2020	2020	2021
Acct #		2019	9 months	3 months	Total	Budget	Proposed Budget
	Expenses						
429.180	Overtime Wages	\$0.00	\$0.00	\$37,100.00	\$37,100.00	\$0.00	\$36,000.00
429.180.A	Overtime Wages - System	\$0.00	\$0.00	\$1,108.28	\$1,108.28	\$0.00	\$1,300.00
429.190	Other Benefits Expense	\$95.40	\$0.00	\$0.00	\$0.00	\$250.00	\$100.00
429.191	Workboots Expense	\$2,206.85	\$2,088.90	\$41.68	\$2,130.58	\$2,200.00	\$2,200.00
429.192	Social Security Expense	\$48,151.84	\$41,354.54	\$11,700.00	\$53,054.54	\$49,910.00	\$50,000.00
429.192.A	Social Security Expense - System	\$3,769.92	\$3,916.66	\$0.00	\$3,916.66	\$3,900.00	\$4,200.00
429.193	Enrollment/Admin Exp - Retirement	\$120.00	\$140.00	\$0.00	\$140.00	\$150.00	\$180.00
429.194	Unemployment Comp Expense	\$0.00	\$5,520.00	\$5,000.00	\$10,520.00	\$0.00	\$5,000.00
429.196	Health Insurance Expense - Fac	\$166,953.28	\$115,593.02	\$37,400.00	\$152,993.02	\$177,000.00	\$161,000.00
429.196.A	Health Insurance Expense-System	\$8,897.49	\$22,229.53	-\$12,977.08	\$9,252.45	\$9,315.00	\$13,000.00
429.197	Retirement Expense	\$88,142.51	\$9,099.35	\$87,000.00	\$96,099.35	\$92,000.00	\$42,900.00
429.198	Health Care Expense - In House	\$13,278.35	\$4,955.73	\$8,000.00	\$12,955.73	\$14,500.00	\$10,500.00
429.199	Life Insurance Expense-Facility	\$4,151.68	\$1,049.47	\$535.36	\$1,584.83	\$1,700.00	\$1,700.00
429.199.A	Life Insurance Expense-System	\$114.72	\$248.56	-\$133.84	\$114.72	\$120.00	\$120.00
429.210	Office Supplies Exp - Facility	\$677.00	\$325.66	\$500.00	\$825.66	\$900.00	\$1,000.00
429.210.A	Office Supplies Exp - System	\$260.11	\$155.33	\$100.00	\$255.33	\$275.00	\$300.00
429.215	Postage Expense - Facility	\$307.50	\$52.50	\$150.00	\$202.50	\$325.00	\$325.00
429.215.A	Postage Expense - System	\$1,545.83	\$525.83	\$870.00	\$1,395.83	\$1,400.00	\$1,500.00
429.217	Shipping Fees Expense	\$430.64	\$129.82	\$50.00	\$179.82	\$200.00	\$200.00
429.221	Chemical Expense	\$114,168.25	\$86,070.18	\$28,000.00	\$114,070.18	\$150,000.00	\$150,000.00
429.225	Laboratory Supplies Expense	\$10,460.71	\$3,124.09	\$3,000.00	\$6,124.09	\$6,200.00	\$6,300.00
429.231	Fuel Expense - Facility	\$6,697.78	\$3,780.32	\$2,100.00	\$5,880.32	\$7,800.00	\$6,900.00
429.231.A	Fuel Expense - System	\$169.16	\$297.86	\$150.00	\$447.86	\$200.00	\$550.00
429.238	Uniform Expense	\$3,973.38	\$2,936.14	\$1,000.00	\$3,936.14	\$4,200.00	\$4,200.00
429.250	Materials & Supplies Exp - Facility	\$20.00	\$0.00	\$0.00	\$0.00	\$75.00	\$75.00
429.250.A	Materials & Supplies Exp - System	\$1,707.19	\$717.12	\$500.00	\$1,217.12	\$2,100.00	\$2,000.00
429.251	Vehicle Maintenance Exp-System	\$250.74	\$990.41	\$500.00	\$1,490.41	\$1,500.00	\$1,600.00
429.252	Equipment Maint Exp - Facility	\$97,547.92	\$36,812.67	\$17,000.00	\$53,812.67	\$87,000.00	\$80,000.00
429.252.A	Equipment Maint Exp - System	\$2,762.04	\$3,435.26	\$100.00	\$3,535.26	\$3,000.00	\$4,000.00
429.257	Facility Maintenance Expense	\$58,040.32	\$9,023.95	\$3,025.00	\$12,048.95	\$132,500.00	\$50,120.00
429.258	System Maintenance Expense	\$2,103.90	\$3,304.68	\$1,500.00	\$4,804.68	\$3,500.00	\$5,000.00
429.260	Minor Equipment Expense - Facility	\$2,534.58	\$392.14	\$500.00	\$892.14	\$3,000.00	\$5,000.00
429.260.A	Minor Equipment Expense - System	\$951.62	\$0.00	\$1,000.00	\$1,000.00	\$1,500.00	\$1,200.00
429.275.A	Maint Agreement Contract Exp-Sys	\$1,400.00	\$1,896.89	\$0.00	\$1,896.89	\$1,550.00	\$0.00
429.276	Service Contract Exp - Facility	\$9,268.00	\$12,745.78	\$0.00	\$12,745.78	\$10,500.00	\$27,600.00



DETAILED EXPENSES, CONTINUED

				2020			
		Final	2020	projected	2020	2020	2021
		2019	9 months	3 months	Total	Budget	Proposed Budget
Acct #	Expenses, Continued						
429.311	Audit Expense	\$7,100.00	\$7,400.00	\$0.00	\$7,400.00	\$7,400.00	\$7,600.00
429.313	Engineering Expense - Facility	\$27,856.80	\$27,810.78	\$9,300.00	\$37,110.78	\$30,000.00	\$40,000.00
429.3123.A	Engineering Expense - System	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
429.313.B	Engineering Expense - Fac (not bill)	\$2,805.00	\$0.00	\$0.00	\$0.00	\$750.00	\$750.00
429.314	Legal Expense - Facility	\$1,835.00	\$7,814.82	\$15,000.00	\$22,814.82	\$20,000.00	\$100,000.00
429.314.A	Legal Expense - System	\$33.67	-\$90.00	\$100.00	\$10.00	\$250.00	\$200.00
429.316	Analytical Testing Expense	\$30,774.72	\$22,023.00	\$7,500.00	\$29,523.00	\$30,000.00	\$31,000.00
429.317	Data Processing Expense	\$1,283.10	\$708.34	\$400.00	\$1,108.34	\$1,300.00	\$1,300.00
429.319	Pest Control Expense	\$528.00	\$308.00	\$220.00	\$528.00	\$550.00	\$550.00
429.320	IT Services Expense	\$5,261.25	\$1,510.36	\$1,500.00	\$3,010.36	\$6,250.00	\$6,000.00
429.321	Telephone Expense - Facility	\$13,717.15	\$11,792.62	\$4,000.00	\$15,792.62	\$18,550.00	\$18,000.00
429.321.A	Telephone Expense - System	\$1,790.78	\$1,003.73	\$500.00	\$1,503.73	\$2,500.00	\$1,900.00
429.324	Cell Phone Expense - Facility	\$1,710.82	\$1,202.85	\$525.00	\$1,727.85	\$1,900.00	\$1,850.00
429.324.A	Cell Phone Expense - System	\$240.00	\$83.81	\$156.19	\$240.00	\$275.00	\$250.00
429.325	Internet Expense	\$1,200.00	\$819.00	\$380.00	\$1,199.00	\$1,300.00	\$1,300.00
429.331	Travel Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$50.00
429.341	Advertising Expense	\$258.34	\$178.54	\$500.00	\$678.54	\$350.00	\$500.00
429.342	Printing Expense - Facility	\$443.80	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
429.342.A	Printing Expense - System	\$0.00	\$0.00	\$100.00	\$100.00	\$500.00	\$500.00
429.342.B	Printing Expense - Facility (not bill)	\$0.00	\$31.80	\$0.00	\$31.80	\$0.00	\$50.00
429.344	Copy Expense	\$368.39	\$97.88	\$100.00	\$197.88	\$400.00	\$400.00
429.350	Insurance Expense	\$4,001.00	\$4,097.00	\$0.00	\$4,097.00	\$4,200.00	\$4,200.00
429.351	Commercial Insurance Expense	\$46,000.00	\$42,000.00	\$15,100.00	\$57,100.00	\$57,100.00	\$57,000.00
429.354	Worker's Comp Ins Expense-Facility	\$52,500.00	\$28,000.00	\$10,200.00	\$38,200.00	\$38,200.00	\$38,000.00
429.354.A	Worker's Comp Ins Expense-System	\$4,550.00	\$2,000.00	\$955.00	\$2,955.00	\$2,955.00	\$3,200.00
429.361	Electricity Expense	\$294,935.59	\$231,870.73	\$77,500.00	\$309,370.73	\$305,500.00	\$319,000.00
429.362	Heat/Cool Expense	\$8,157.74	\$4,543.72	\$3,500.00	\$8,043.72	\$9,500.00	\$8,300.00
429.372	Sewer Line Maint Exp - System	\$7,267.65	\$1,563.29	\$4,000.00	\$5,563.29	\$10,000.00	\$10,000.00
429.374	Copier Rental/Maint Expense	\$1,239.96	\$1,105.00	\$221.40	\$1,326.40	\$1,330.00	\$1,330.00
429.378	Maint of Streets Exp - System	\$11,163.09	\$0.00	\$500.00	\$500.00	\$5,000.00	\$5,000.00
429.384	Equipment Rental Exp - Facility	\$0.00	\$0.00	\$100.00	\$100.00	\$500.00	\$500.00
429.384.A	Equipment Rental Exp - System	\$2,789.00	\$0.00	\$300.00	\$300.00	\$2,000.00	\$2,000.00
429.399	Lease Payment Exp - Facility	\$0.00	\$44,656.51	-\$8,711.54	\$35,944.97	\$0.00	\$35,945.00
429.399.A	Lease Payment Exp - System	\$0.00	\$0.00	\$8,711.54	\$8,711.54	\$8,480.00	\$8,480.00
429.420	Dues/Member/Sub Expense-Fac	\$420.33	\$472.00	\$0.00	\$472.00	\$450.00	\$500.00
429.420.A	Subscription Expense - System	\$0.00	\$17.33	\$0.00	\$17.33	\$35.00	\$35.00
429.450	Contracted Services Exp - Facility	\$1,905.00	\$15,161.00	\$0.00	\$15,161.00	\$17,300.00	\$16,000.00
429.450.A	Contracted Services Exp - System	\$2,845.48	\$2,950.00	\$2,666.67	\$5,616.67	\$500.00	\$5,000.00
429.460	Training Expense	\$1,195.00	\$639.95	\$190.00	\$829.95	\$2,100.00	\$2,100.00
429.469	Biosolids Recycling Expense	\$86,337.40	\$54,753.70	\$20,000.00	\$74,753.70	\$100,000.00	\$100,000.00



DETAILED EXPENSES, CONTINUED

Acct #	Expenses, continued	Final 2019	2020 9 months	2020 projected 3 months	2020 Total	2020 Budget	2021 Proposed Budget
429.470	CDL License Expense	\$252.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
429.471	Drug Testing Expense	\$0.00	\$48.63	\$100.00	\$148.63	\$200.00	\$200.00
429.472	Permit Fees Expense	\$595.00	\$2,295.00	-\$60.00	\$2,235.00	\$2,800.00	\$2,300.00
429.473	Operators License Expense-Fac	\$180.00	\$60.00	\$60.00	\$120.00	\$275.00	\$240.00
429.473.A	Operators License Expense-Sys	\$120.00	\$120.00	\$0.00	\$120.00	\$120.00	\$0.00
429.475	Repairs to Personal Property Exp-Sy	\$4,902.05	\$3,075.19	\$500.00	\$3,575.19	\$2,500.00	\$3,500.00
429.476	Other Fees Expense	\$0.00	\$1,233.84	\$180.00	\$1,413.84	\$0.00	\$1,500.00
429.480	Miscellaneous Expense-Facility	\$0.00	\$0.00	\$25.00	\$25.00	\$50.00	\$50.00
472.403.A	Penn Works Loan Interest Expense	\$52,518.95	\$35,492.57	\$11,078.69	\$46,571.26	\$46,570.00	\$40,505.00
472.404.A	Penn Works Loan Principal Exp	\$294,669.25	\$224,898.58	\$75,718.36	\$300,616.94	\$300,620.00	\$306,685.00
472.405.A	Reliance Loan Interest Expense	\$17,317.62	\$11,904.57	\$3,721.01	\$15,625.58	\$15,640.00	\$13,790.00
472.406.A	Reliance Loan Principal Expense	\$51,034.62	\$39,359.61	\$13,300.00	\$52,659.61	\$52,700.00	\$54,570.00
472.409.A	Northwest Loan #2846 Interest Exp	\$18,160.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
429.410.A	Northwest Loan #2846 Principal Exp	\$182,820.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
472.411.A	Northwest Loan #3892 Principal Exp	\$50,124.56	\$113,733.28	\$38,625.00	\$152,358.28	\$152,855.00	\$157,315.00
472.412.A	Northwest Loan #3892 Interest Exp	\$86,576.76	\$72,362.78	\$23,300.00	\$95,662.78	\$95,275.00	\$90,815.00
472.413.A	Northwest Loan #2838 Principal Exp	\$2,508,745.25	\$139,797.94	\$47,152.53	\$186,950.47	\$186,950.00	\$191,260.00
472.414.A	Northwest Loan #2838 Interest Exp	\$26,381.83	\$10,937.21	\$3,093.50	\$14,030.71	\$14,035.00	\$9,725.00
475.000.A	Trustee Fee Expense	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
497.000	STMP Implementation Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
498.000	COVID 19 Expense	\$0.00	\$3,300.18	\$1,500.00	\$4,800.18	\$0.00	\$5,000.00
	Subtotal - Operating Expenses	\$4,570,070.86	\$1,550,157.53	\$628,627.75	\$2,178,785.28	\$2,330,485.00	\$2,395,415.00
429.700	Capital Expenditures - Facility	\$1,974,053.16	\$69,302.15	\$10,000.00	\$79,302.15	\$340,000.00	\$300,000.00
429.705.A	Capital Expenditures - System	\$4,068.50	\$0.00	\$3,350.00	\$3,350.00	\$3,375.00	\$0.00
	Subtotal - Capital Expenses	\$1,978,121.66	\$69,302.15	\$13,350.00	\$82,652.15	\$343,375.00	\$300,000.00
492.001.B	Transfer to General Fund	\$205,000.00	\$146,250.00	\$48,750.00	\$195,000.00	\$195,000.00	\$185,000.00
492.099.B	Transfer to Capital Projects Fund	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
492.099.B	Transfer to Capital Projects Fund-CS	\$12,000.00	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$15,000.00
	Subtotal - Transfers Out	\$217,000.00	\$158,250.00	\$58,750.00	\$217,000.00	\$217,000.00	\$210,000.00
	Total Expenses and Transfers Out	\$6,765,192.52	\$1,777,709.68	\$700,727.75	\$2,478,437.43	\$2,890,860.00	\$2,905,415.00
	net income/(loss)	\$854,514.85	\$911,093.98	\$70,183.21	\$981,277.19	\$792,500.00	\$759,000.00

REFUSE FUND

QUICK FACTS:

- ✓ Increases are proposed: Brush/grass container service - \$5/container/year; curbside recycling .75/qtr.; commercial recycling - \$6/qtr.; cardboard collection - \$21.75/qtr.; various items under special collections
- ✓ Utility Fee-based self-funding Service for garbage and Recycling Services, no tax dollars used
- ✓ Recycling Fees are set by Centre County Refuse and Recycling Authority (CCRRA) and passed through on customer bills
- ✓ CCRRA is raising fees for 2021 – see above increases related to recycling
- ✓ Bellefonte Borough due to population size is mandated by the State to have curbside recycling

SNAP SHOT - LINE ITEM EXPENSES UNDER \$10,000 NOT SHOWN

REVENUE OF \$1,121,635

USE OF RESERVES	\$0.00						
NSF FEE REVENUE	\$0.00						
LANDFILL KEY DEPOSIT FORFUTURE	\$0.00						
FEE FOR RECYCLING CONTAINERS	\$15.00						
FEE FOR REFUSE CONTAINERS	\$120.00						
SALE OF RECYCLABLES REVENUE	\$0.00						
COMMERCIAL HAULERS COMPOST FEE	\$0.00						
GRASS/BRUSH COLLECTION FEE	\$11,000.00						
SPECIAL COLLECTIONS REVENUE	\$4,000.00						
REFUSE COLLECTIONS REVENUE						\$1,100,000.00	
CONTRACTED INTERGOVERNMENTAL...	\$5,400.00						
GRANT REVENUE	\$0.00						
INTEREST INCOME	\$1,100.00						

PLANNED EXPENSES OF \$1,121,635

TOTAL OF OTHER LINE ITEMS NOT SHOWN	\$39,450.00						
TRANSFER TO CAPITAL PROJECTS FUND	\$100,000.00						
TRANSFER TO GENERAL FUND	\$75,000.00						
STMP IMPLEMENTATION EXPENSE	\$10,000.00						
CONTRACTED SERVICES EXPENSE	\$14,000.00						
LEASE EXPENSE	\$47,500.00						
COMMERCIAL RECYCLING EXPENSE - CCRRA	\$25,500.00						
CURBSIDE RECYCLING EXPENSE - CCRRA					\$155,000.00		
TIPPING FEES EXPENSE - CCRRA						\$230,385.00	
CARDBOARD RECYCLING PROG - CCRRA	\$32,000.00						
WORKERS COMP INSURANCE EXPENSE	\$13,750.00						
COMMERCIAL INSURANCE EXPENSE	\$10,800.00						
COLLECTION EQUIPMENT MAINTENANCE EXP	\$26,000.00						
FUEL EXPENSE	\$24,000.00						
RETIREMENT EXPENSE	\$16,000.00						
HEALTH INSURANCE EXPENSE	\$49,750.00						
SOCIAL SECURITY EXPENSE	\$17,500.00						
OVERTIME WAGES	\$20,000.00						
SALARY EXPENSE						\$215,000.00	



DETAILED CURRENT YEAR AND 2021 PROPOSED BUDGET

REVENUE:

		Final	2020	projected	2020	2020	2021
		2019	9 months	3 months	Total	Budget	Budget
Acct #	Revenue						
341.010	Interest Income	\$4,712.16	\$1,591.45	\$285.00	\$1,876.45	\$3,800.00	\$1,100.00
354.160	Grant Revenue	\$90,732.00	\$0.00	\$35,000.00	\$35,000.00	\$0.00	\$0.00
358.050	Contracted Intergovernmental Revenue	\$4,646.00	\$0.00	\$5,200.00	\$5,200.00	\$5,200.00	\$5,400.00
364.300	Refuse Collections Revenue	\$1,021,082.41	\$842,611.56	\$280,000.00	\$1,122,611.56	\$1,069,775.00	\$1,100,000.00
364.305	Special Collections Revenue	\$10,908.85	\$3,090.30	\$500.00	\$3,590.30	\$8,100.00	\$4,000.00
364.307	Grass/Brush Collection Fee	\$0.00	\$7,490.00	\$0.00	\$7,490.00	\$8,000.00	\$11,000.00
364.400	Commercial Haulers Compost Fee	\$275.00	\$75.00	\$0.00	\$75.00	\$0.00	\$0.00
364.500	Sale of Recyclables Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
364.520	Fee for Refuse Containers	\$4,300.00	\$2,280.00	\$0.00	\$2,280.00	\$4,000.00	\$120.00
364.521	Fee for Recycling Containers	\$35.00	\$42.00	\$0.00	\$42.00	\$35.00	\$15.00
364.900	Landfill Key Deposit Forfeiture	\$0.00	\$20.00	\$0.00	\$20.00	\$0.00	\$0.00
380.003	NSF Fee Revenue	\$60.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal Revenue	\$1,136,751.42	\$857,200.31	\$320,985.00	\$1,178,185.31	\$1,098,910.00	\$1,121,635.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$22,375.00	\$0.00
	Total Revenue	\$1,136,751.42	\$857,200.31	\$320,985.00	\$1,178,185.31	\$1,121,285.00	\$1,121,635.00

**EXPENSES:**

Acct #	Expenses	2019 Final	9 Month 2020	3 Month 2020	Total 2020	2020 Budget	Proposed budget
427.112	Salary Expense	\$260,850.09	\$193,107.65	\$29,305.00	\$222,412.65	\$275,000.00	\$215,000.00
427.113	Jury Duty/Disability Return	-\$1,812.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
427.180	Overtime Wages	\$0.00	\$0.00	\$12,035.91	\$12,035.91	\$0.00	\$20,000.00
427.190	Other Benefits Expense	\$803.70	\$0.00	\$0.00	\$0.00	\$440.00	\$100.00
427.191	Workboots Expense	\$800.00	\$800.00	\$0.00	\$800.00	\$800.00	\$600.00
427.192	Social Security Expense	\$19,317.86	\$14,513.15	\$3,100.00	\$17,613.15	\$20,625.00	\$17,500.00
427.193	Enrollment/Admin Exp - Retirement	\$60.00	\$60.00	\$0.00	\$60.00	\$100.00	\$80.00
427.194	Unemployment Comp Expense	\$0.00	\$2,232.00	\$1,000.00	\$3,232.00	\$0.00	\$1,000.00
427.196	Health Insurance Expense	\$53,786.48	\$44,114.85	\$5,885.15	\$50,000.00	\$57,800.00	\$49,750.00
427.197	Retirement Expense	\$43,556.19	\$3,393.82	\$34,175.00	\$37,568.82	\$52,500.00	\$16,000.00
427.198	Health Care Expense - In House	\$3,573.31	\$1,285.09	\$3,500.00	\$4,785.09	\$5,000.00	\$5,000.00
427.199	Life Insurance Expense	\$675.60	\$468.94	\$122.03	\$590.97	\$710.00	\$535.00
427.210	Office Supplies Expense	\$221.20	\$211.48	-\$20.00	\$191.48	\$200.00	\$200.00
427.215	Postage Expense	\$1,498.33	\$986.06	\$300.00	\$1,286.06	\$1,300.00	\$1,500.00
427.231	Fuel Expense	\$22,948.79	\$11,318.28	\$6,000.00	\$17,318.28	\$24,000.00	\$24,000.00
427.238	Uniform Expense	\$1,855.86	\$1,252.37	\$400.00	\$1,652.37	\$1,805.00	\$1,550.00
427.250	Repair/Maint/Misc Supplies Expense	\$888.40	\$234.81	\$75.00	\$309.81	\$1,600.00	\$1,200.00
427.251	Collection Equipment Maintenance Exp	\$22,159.57	\$16,655.37	\$6,000.00	\$22,655.37	\$25,000.00	\$26,000.00
427.260	Minor Equipment Expense	\$362.07	\$0.00	\$200.00	\$200.00	\$500.00	\$2,050.00
427.262	Trash Receptacles Expense	\$0.00	\$6,970.05	\$0.00	\$6,970.05	\$10,800.00	\$0.00
427.311	Audit Expense	\$1,400.00	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,600.00
427.314	Legal Expense	\$78.16	-\$90.00	\$100.00	\$10.00	\$350.00	\$200.00
427.317	Data Processing Expense	\$350.00	\$178.39	\$171.61	\$350.00	\$350.00	\$350.00
427.318	Service Agreement Expense	\$1,400.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$0.00
427.319	Pest Control Expense	\$1,116.00	\$651.00	\$465.00	\$1,116.00	\$1,175.00	\$1,175.00
427.320	IT Services Expense	\$0.00	\$16.66	\$0.00	\$16.66	\$0.00	\$25.00
427.321	Telephone Expense	\$1,281.39	\$969.21	\$350.00	\$1,319.21	\$2,000.00	\$1,500.00
427.324	Cell Phone Expense	\$2,160.00	\$1,440.00	\$600.00	\$2,040.00	\$2,160.00	\$2,160.00
427.325	Internet Expense	\$25.00	\$99.00	\$300.00	\$399.00	\$0.00	\$1,400.00
427.327	Radio Maintenance Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
427.331	Travel Expense	\$0.00	\$52.07	\$0.00	\$52.07	\$0.00	\$50.00

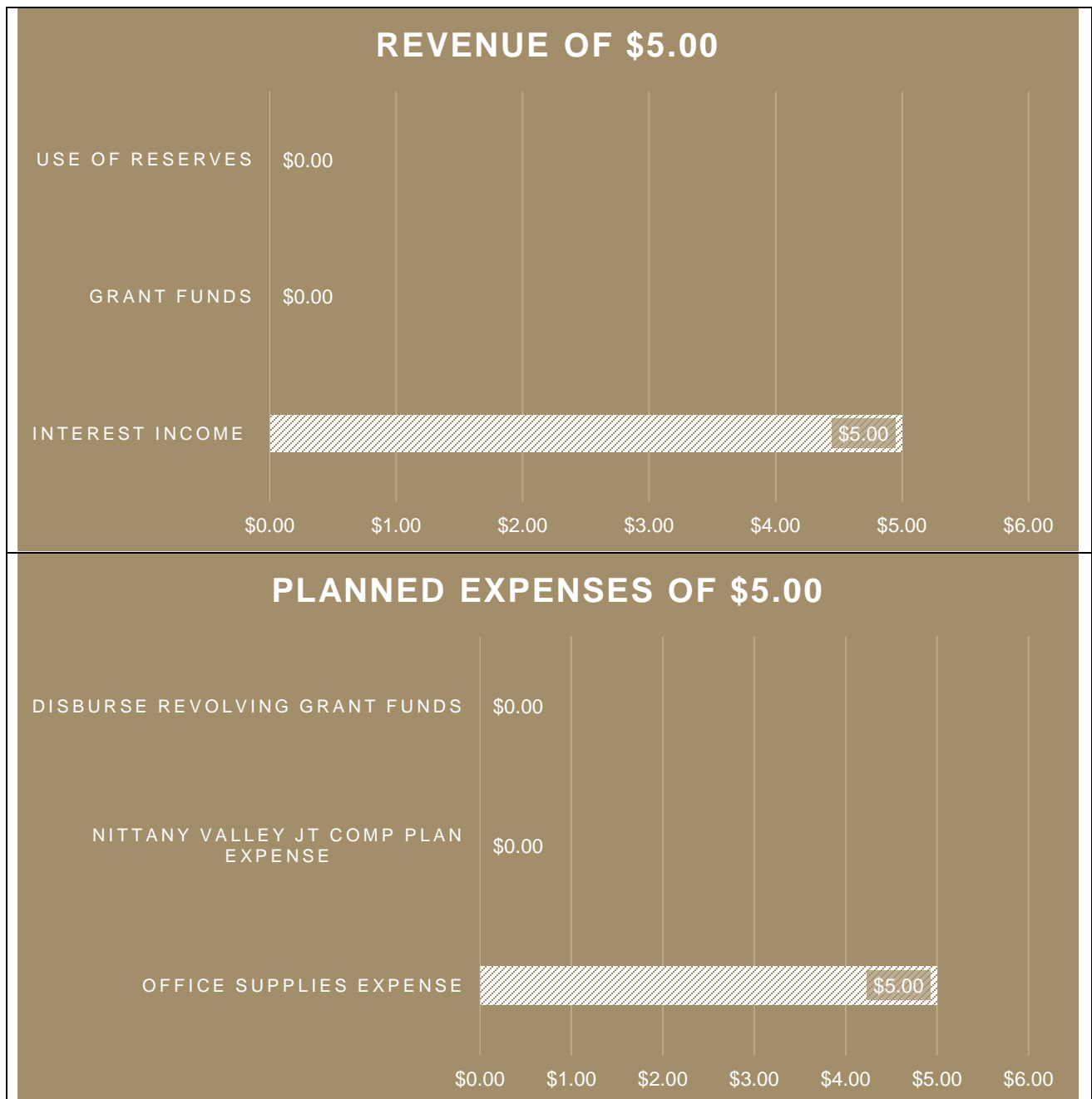
**EXPENSES, CONTINUED**

				2020			
		Final	2020	projected	2020	2020	2021
Acct #		2019	9 months	3 months	Total	Budget	Budget
	Expenses (con't)						
427.339	GPS Monthly Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
427.341	Advertising Expense	\$461.60	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
427.342	Printing Expense	\$1,000.27	\$196.80	\$0.00	\$196.80	\$1,300.00	\$750.00
427.344	Copy Expense	\$100.00	\$0.00	\$75.00	\$75.00	\$125.00	\$125.00
427.351	Commercial Insurance Expense	\$9,000.00	\$10,300.00	\$300.00	\$10,600.00	\$10,600.00	\$10,800.00
427.354	Workers Comp Insurance Expense	\$22,500.00	\$8,223.06	\$8,576.94	\$16,800.00	\$16,800.00	\$13,750.00
427.361	Electricity Expense	\$2,614.01	\$2,267.89	\$800.00	\$3,067.89	\$2,750.00	\$3,200.00
427.362	Heating Oil Expense	\$1,044.41	\$596.47	\$600.00	\$1,196.47	\$2,500.00	\$1,500.00
427.364	Cardboard Recycling Prog - CCRRA	\$31,008.00	\$13,824.00	\$7,040.00	\$20,864.00	\$32,000.00	\$32,000.00
427.365	Tipping Fees Expense - CCRRA	\$233,496.35	\$148,265.13	\$86,000.00	\$234,265.13	\$245,000.00	\$230,385.00
427.367	Curbside Recycling Expense - CCRRA	\$132,777.84	\$94,479.23	\$50,000.00	\$144,479.23	\$160,000.00	\$155,000.00
427.368	Commercial Recycling Expense - CCRRA	\$19,836.00	\$13,411.14	\$7,000.00	\$20,411.14	\$25,300.00	\$25,500.00
427.369	Other Recycling Expense - CCRRA	\$124.50	\$52.50	\$75.00	\$127.50	\$200.00	\$200.00
427.373	Building Repair & Maintenance Exp	\$3,199.87	\$1,480.00	\$555.00	\$2,035.00	\$3,200.00	\$2,800.00
427.384	Equipment Rental Expense	\$0.00	\$4,250.00	\$0.00	\$4,250.00	\$4,000.00	\$4,300.00
427.400	Lease Expense	\$6,407.81	\$8,711.55	\$38,965.42	\$47,676.97	\$39,050.00	\$47,500.00
427.420	Dues/Memberships/Subscriptions Exp	\$1,217.33	\$17.33	\$1,250.00	\$1,267.33	\$1,270.00	\$1,350.00
427.450	Contracted Services Expense	\$1,040.10	\$5,511.20	\$3,000.00	\$8,511.20	\$2,500.00	\$14,000.00
427.460	Training Expense	\$45.00	\$0.00	\$0.00	\$0.00	\$125.00	\$125.00
427.470	CDL License Expense	\$160.00	\$68.00	\$0.00	\$68.00	\$175.00	\$0.00
427.471	Drug Testing Expense	\$97.26	\$0.00	\$100.00	\$100.00	\$200.00	\$200.00
427.474	Repair/Replace Private Property	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
427.742	License/Permit Fee Expense	-\$50.00	\$50.00	\$0.00	\$50.00	\$100.00	\$75.00
427.905	Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$50.00
497.000	STMP Implementation Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00
498.000	COVID 19 Expense	\$0.00	\$155.00	\$0.00	\$155.00	\$0.00	\$100.00
	Subtotal - Expenses	\$905,435.48	\$614,279.55	\$309,902.06	\$924,181.61	\$1,035,410.00	\$946,635.00
427.700	Capital Expenditures	\$102,813.05	\$0.00	\$0.00	\$0.00	\$5,875.00	\$0.00
492.001	Transfer to General Fund	\$90,000.00	\$60,000.00	\$20,000.00	\$80,000.00	\$80,000.00	\$75,000.00
492.095	Transfer to Capital Projects Fund	\$5,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$100,000.00
	Total Expenses	\$1,103,248.53	\$674,279.55	\$349,902.06	\$1,024,181.61	\$1,121,285.00	\$1,121,635.00
	net income/(loss)	\$33,502.89	\$182,920.76	-\$28,917.06	\$154,003.70	\$0.00	\$0.00

SPECIAL PROJECTS FUND

QUICK FACTS:

- ✓ This fund is used for the accounting/tracking of project expenses that need to be kept separate or that do not fit in other funds.
- ✓ There are no special projects that fall into this fund being proposed for 2021





DETAILED CURRENT YEAR AND 2021 PROPOSED BUDGET

		Final	2020	2020	Total	2020	2021
Acct #		2019	9 months	projected 3 months	2020	Budget	Budget
	Revenue						
341.010	Interest Income	\$107.91	\$19.14	\$0.75	\$19.89	\$40.00	\$5.00
354.001	Grant Funds	\$0.00	\$500,000.00	\$0.00	\$500,000.00	\$0.00	\$0.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$290.00	\$0.00
	Total Revenue	\$107.91	\$500,019.14	\$0.75	\$500,019.89	\$330.00	\$5.00
	Expenses						
489.210	Office Supplies Expense	\$5.00	\$0.00	\$0.00	\$0.00	\$5.00	\$5.00
490.000	Nittany Valley Jt Comp Plan Expense	\$1,024.04	\$44.52	\$0.00	\$44.52	\$325.00	\$0.00
510.000	Disburse Revolving Grant Funds	\$0.00	\$500,000.00	\$0.00	\$500,000.00	\$0.00	\$0.00
	Total Expenses	\$1,029.04	\$500,044.52	\$0.00	\$500,044.52	\$330.00	\$5.00
	net income/(loss)	-\$921.13	-\$25.38	\$0.75	-\$24.63	\$0.00	\$0.00

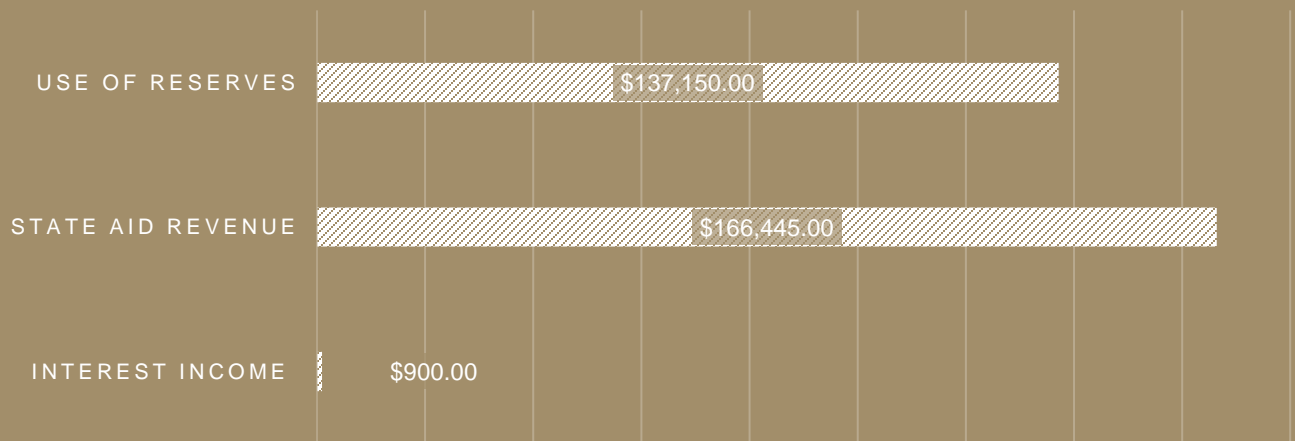
LIQUID FUELS FUND

QUICK FACTS:

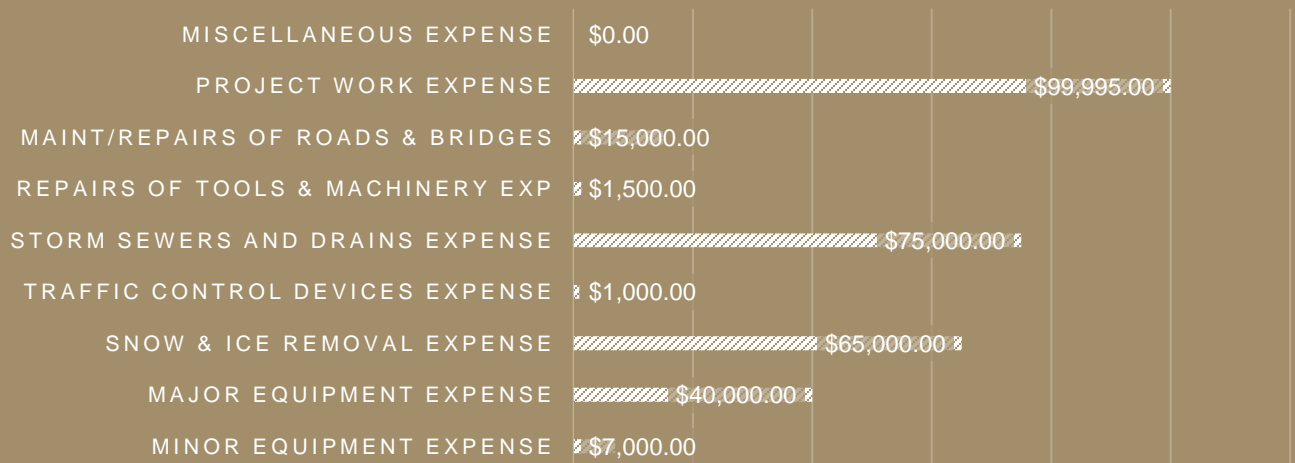
- ✓ Liquid fuels money is derived from the tax added into each gallon of gas purchased
- ✓ Liquid fuels money is collected by the State and distributed to municipalities based on a formula
- ✓ Liquid fuels money must be kept in a separate fund (reason for this fund) and are restricted to streets-related expenses
- ✓ The Borough receives approximately \$165,000 of liquid fuels money each year.
- ✓ The Borough primarily uses these funds for street paving/repairs and road salt
- ✓ The Borough is permitted to save up or carry over these funds from year to year is planning larger projects

SNAP SHOT

REVENUE OF \$304,495



PLANNED EXPENSES OF \$304,495





DETAILED CURRENT YEAR AND 2021 PROPOSED BUDGET

		Final	2020	Projected	2020	2020	2021
Acct #		2019	9 months	3 months	Total	Budget	Budget
	Revenue						
341.010	Interest Income	\$3,824.03	\$963.97	\$100.00	\$1,063.97	\$2,500.00	\$900.00
355.020	State Aid Revenue	\$189,763.49	\$183,766.49	\$0.00	\$183,766.49	\$180,998.00	\$166,445.00
	Subtotal Revenue	\$193,587.52	\$184,730.46	\$100.00	\$184,830.46	\$183,498.00	\$167,345.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$121,497.00	\$137,150.00
	Total Revenue	\$193,587.52	\$184,730.46	\$100.00	\$184,830.46	\$304,995.00	\$304,495.00
	Expenses						
430.260	Minor Equipment Expense	\$6,685.74	\$0.00	\$0.00	\$0.00	\$7,000.00	\$7,000.00
430.740	Major Equipment Expense	\$37,763.00	\$0.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00
432.000	Snow & Ice Removal Expense	\$45,195.24	\$22,695.14	\$10,000.00	\$32,695.14	\$65,000.00	\$65,000.00
433.000	Traffic Control Devices Expense	\$4,981.74	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,000.00
436.000	Storm Sewers and Drains Expense	\$9,445.82	\$0.00	\$0.00	\$0.00	\$75,000.00	\$75,000.00
437.000	Repairs of Tools & Machinery Exp	\$2,344.92	\$275.40	\$1,000.00	\$1,275.40	\$1,500.00	\$1,500.00
438.000	Maint/Repairs of Roads & Bridges	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
439.000	Project Work Expense	\$9,990.50	\$121,571.19	\$0.00	\$121,571.19	\$99,995.00	\$99,995.00
480.000	Miscellaneous Expense	\$77.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Expenses	\$116,484.29	\$144,541.73	\$11,000.00	\$155,541.73	\$304,995.00	\$304,495.00
	net income/(loss)	\$77,103.23	\$40,188.73	-\$10,900.00	\$29,288.73	\$0.00	\$0.00

EMERGENCY MEDICAL SERVICES FUND

QUICK FACTS:

- ✓ No increase is being proposed
- ✓ This fund is supported by a special line item real estate tax
- ✓ Bellefonte Emergency Medical Services (EMS) serves the borough as well as the region
- ✓ Medical/insurance receipts do not cover the cost of services. EMS services are financially challenged due to inadequate funding

SNAP SHOT

REVENUE OF \$22,460

INTEREST INCOME	\$5.00								
REAL ESTATE TAX REV - DELINQUENT	\$175.00								
REAL ESTATE TAX REV - SUPPLEMENT	\$5.00								
REAL ESTATE TAX REV - CURRENT								\$22,275.00	

PLANNED EXPENSES OF \$22,460

OFFICE SUPPLIES EXPENSE	\$20.00								
EMS EXPENSES								\$22,440.00	



DETAILED CURRENT YEAR AND 2021 PROPOSED BUDGET

				2020			
		2019	2020	projected	2020	2020	2021
Acct #		Final	9 months	3 months	Total	Budget	Budget
	Revenue						
301.100	Real Estate Tax Rev - Current	\$19,708.91	\$21,384.25	\$350.00	\$21,734.25	\$23,915.00	\$22,275.00
301.200	Real Estate Tax Rev - Supplement	\$6.10	\$3.83	\$0.00	\$3.83	\$5.00	\$5.00
301.400	Real Estate Tax Rev - Delinquent	\$0.00	\$128.04	\$60.00	\$188.04	\$50.00	\$175.00
341.010	Interest Income	\$31.67	\$6.51	\$1.00	\$7.51	\$20.00	\$5.00
	Total Revenue	\$19,746.68	\$21,522.63	\$411.00	\$21,933.63	\$23,990.00	\$22,460.00
	Expenses						
412.000	EMS Expenses	19,020.86	\$11,703.52	\$10,215.00	\$21,918.52	\$23,950.00	\$22,440.00
412.210	Office Supplies Expense	148.72	\$5.00	\$10.00	\$15.00	\$40.00	\$20.00
	Total Expenses	\$19,169.58	\$11,708.52	\$10,225.00	\$21,933.52	\$23,990.00	\$22,460.00
	net income/(loss)	\$577.10	\$9,814.11	-\$9,814.00	\$0.11	\$0.00	\$0.00

CAPITAL PROJECTS FUND

QUICK FACTS:

- ✓ This fund is used to hold money for large expenditures – projects or equipment
- ✓ The funds are typically accumulated over a number of years prior to completing the project or making the purchase

SNAP SHOT

REVENUE OF \$385,250

TRANSFER IN FROM REFUSE FUND	\$100,000.00
TRANSFER IN FROM SEWER FUND	\$25,000.00
TRANSFER IN FROM WATER FUND-CW	\$27,000.00
TRANSFER IN FROM WATER FUND	\$75,750.00
TRANSFER IN FROM PARKS-RESERVED FOR POOL PROJECT	\$28,000.00
TRANSFER IN FROM GENERAL FUND	\$117,500.00
INTEREST INCOME	\$12,000.00

PLANNED EXPENSES OF \$385,250

FUTURE REFUSE PROJECTS	\$100,000.00
FUTURE SEWER PROJECTS	\$25,000.00
FUTURE WATER PROJECTS - CW	\$27,000.00
FUTURE WATER PROJECTS	\$75,750.00
RESERVED FOR POOL PROJECT	\$28,000.00
FUTURE STREET PROJECTS	\$18,000.00
STREET PAVING	\$99,500.00
OFFICE SUPPLIES EXPENSE	\$5.00
OTHER EXPENSES	\$11,995.00

**DETAILED CURRENT YEAR AND 2021 PROPOSED BUDGET**

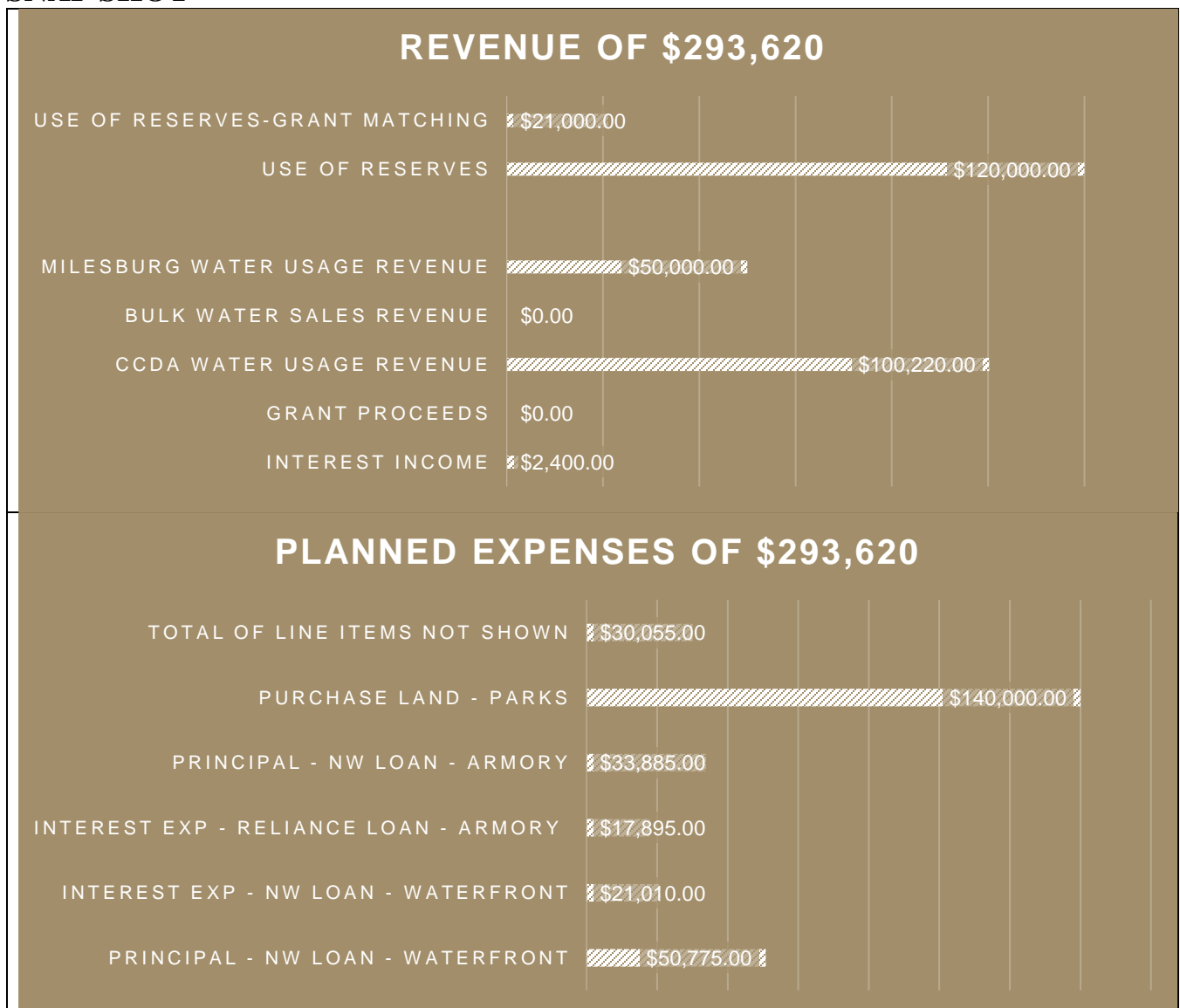
Acct #		Final 2019	2020 9 months	2020 projected 3 months	2020 Total	2020 Budget	2021 Proposed Budget
	<u>Revenue</u>						
341.010	Interest Income	\$28,454.57	\$15,964.90	\$1,500.00	\$17,464.90	\$25,000.00	\$12,000.00
380.000	Other Revenue	\$73,318.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.001	Use of Reserves-Paving	\$0.00	\$0.00	\$0.00	\$0.00	\$99,500.00	\$0.00
	Subtotal - Revenue	\$101,773.51	\$15,964.90	\$1,500.00	\$17,464.90	\$124,500.00	\$12,000.00
392.001	Transfer in from General Fund	\$117,500.00	\$117,500.00	\$0.00	\$117,500.00	\$117,500.00	\$117,500.00
392.005.A	Transfer in From Parks-Reserved for pool project	\$0.00	\$56,000.00	\$0.00	\$56,000.00	\$0.00	\$28,000.00
392.006	Transfer in from Water Fund	\$259,500.00	\$49,200.00	\$250,000.00	\$299,200.00	\$63,855.00	\$75,750.00
392.006A	Transfer in from Water Fund-CW	\$11,500.00	\$10,750.00	\$0.00	\$10,750.00	\$10,750.00	\$27,000.00
392.008	Transfer in from Sewer Fund	\$12,000.00	\$22,000.00	\$0.00	\$22,000.00	\$12,000.00	\$25,000.00
392.009	Transfer in from Refuse Fund	\$5,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00	\$100,000.00
	Subtotal - Transfers In	\$405,500.00	\$255,450.00	\$270,000.00	\$525,450.00	\$204,105.00	\$373,250.00
	Total - Revenue & Transfers In	\$507,273.51	\$271,414.90	\$271,500.00	\$542,914.90	\$328,605.00	\$385,250.00
	<u>Expenses</u>						
489.000	Other Expenses	\$360,321.11	\$0.00	\$0.00	\$0.00	\$25,000.00	\$11,995.00
493.000	Office Supplies Expense	\$63.25	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00
500.001	Street Paving	\$0.00	\$0.00	\$0.00	\$0.00	\$99,500.00	\$99,500.00
500.002	Future Street Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$117,500.00	\$18,000.00
500.005	Reserved for Pool Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28,000.00
500.006	Future Water Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$63,855.00	\$75,750.00
500.006A	Future Water Projects - CW	\$0.00	\$0.00	\$0.00	\$0.00	\$10,750.00	\$27,000.00
500.008	Future Sewer Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00	\$25,000.00
500.009	Future Refuse Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00
	Subtotal - Expenses	\$360,384.36	\$0.00	\$0.00	\$0.00	\$328,605.00	\$385,250.00
492.005	Transfer to Parks Fund	\$9,934.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Expenses & Transfers Out	\$370,318.36	\$0.00	\$0.00	\$0.00	\$328,605.00	\$385,250.00
	Net income/(loss)	\$136,955.15	\$271,414.90	\$271,500.00	\$542,914.90	\$0.00	\$0.00

BULK WATER / REDEVELOPMENT FUND

QUICK FACTS:

- ✓ This fund was established in the late 1990s after Bellefonte Borough entered into an agreement to sell spring water in bulk to the Borough of Milesburg and what was Aqua Penn at the time.
- ✓ The money is to be used for capital projects/purchases or matching funds for state/federal grants, not for personnel costs
- ✓ Water sold does not go through the borough's distribution system, has no electrical/pumping costs, and has no treatment costs
- ✓ The Borough is planning to purchase a property in 2021 using a portion of these funds

SNAP SHOT





DETAILED CURRENT YEAR AND 2021 PROPOSED BUDGET

REVENUE

				2020			
		Final	2020	projected	2020	2020	2021
Acct #		2019	9 months	3 months	Total	Budget	Budget
	Revenue						
341.010	Interest Income	\$8,288.18	\$2,503.48	\$260.00	\$2,763.48	\$7,350.00	\$2,400.00
354.000	Grant Proceeds	\$37,771.00	\$0.00	\$0.00	\$0.00	\$90,050.00	\$0.00
378.120	CCDA Water Usage Revenue	\$97,833.80	\$25,192.59	\$54,000.00	\$79,192.59	\$100,000.00	\$100,220.00
378.121	Bulk Water Sales Revenue	\$0.00	\$80,844.72	\$0.00	\$80,844.72	\$0.00	\$0.00
378.700	Milesburg Water Usage Revenue	\$66,183.50	\$24,666.40	\$20,000.00	\$44,666.40	\$45,000.00	\$50,000.00
	Subtotal Revenue	\$210,076.48	\$133,207.19	\$74,260.00	\$207,467.19	\$242,400.00	\$152,620.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$53,445.00	\$120,000.00
399.002	Use of Reserves-Grant Matching	\$0.00	\$0.00	\$0.00	\$0.00	\$34,675.00	\$21,000.00
	Total Revenue	\$210,076.48	\$133,207.19	\$74,260.00	\$207,467.19	\$330,520.00	\$293,620.00

**EXPENSES**

Acct #	Expenses	Final 2019	2020 9 months	projected 3 months	2020 Total	2020 Budget	2021 Budget
450.215	Armory Postage Expense	\$10.00	\$5.00	\$0.00	\$5.00	\$10.00	\$10.00
450.314	Armory Legal Expense	\$840.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00
450.351	Armory Commercial Insurance Exp	\$0.00	\$1,415.00	\$0.00	\$1,415.00	\$1,415.00	\$1,415.00
450.361	Armory Electricity Expense	\$860.52	\$401.11	\$125.00	\$526.11	\$1,000.00	\$750.00
450.373	Armory Building Maint Expense	\$31.26	\$10.00	\$25.00	\$35.00	\$100.00	\$100.00
451.501	EV Grant Expense	\$28,196.02	\$37.00	\$0.00	\$37.00	\$0.00	\$0.00
451.760	Grant Match - Talleyrand Park	\$0.00	\$6,800.00	\$0.00	\$6,800.00	\$0.00	\$0.00
455.241	Advertising Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
455.314	Legal Fees Expense	\$997.50	\$4,992.50	\$75,000.00	\$79,992.50	\$1,800.00	\$2,000.00
456.500	Contribution to Library	\$600.00	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00
460.215	Postage Expense - Waterfront	\$5.00	\$2.00	\$0.00	\$2.00	\$5.00	\$0.00
460.312	Audit Expense - Waterfront	\$4,500.00	\$1,625.00	\$0.00	\$1,625.00	\$1,625.00	\$1,625.00
460.313	Engineering Expense - Waterfront	\$172.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
460.314	Legal Expense - Waterfront	\$17,469.72	\$292.50	\$0.00	\$292.50	\$1,000.00	\$500.00
460.317	Data Processing Exp-Waterfront	\$378.17	\$60.00	\$0.00	\$60.00	\$400.00	\$0.00
460.341	Advertising Expense - Waterfront	\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
460.351	Commercial Ins Exp - Waterfront	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
460.500	Grant to IDA	\$0.00	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$0.00
463.500	Contribution to CBICC	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
465.210	Office Supplies Expense	\$170.59	\$15.00	\$0.00	\$15.00	\$30.00	\$30.00
470.000	Debit Issuance Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00
471.710	Parks Loan-Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,000.00
471.711	Parks Loan - Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
472.401	Principal - NW Loan - Waterfront	\$25,000.00	\$1,725,916.21	\$12,466.18	\$1,738,382.39	\$85,655.00	\$50,775.00
472.402	Interest Exp - NW Loan - Waterfront	\$63,081.16	\$22,970.09	\$5,478.29	\$28,448.38	\$10,000.00	\$21,010.00
472.900	Interest Exp - Reliance Loan - Armory	\$19,206.23	\$14,408.21	\$4,633.63	\$19,041.84	\$18,600.00	\$17,895.00
472.901	Principal - NW Loan - Armory	\$32,113.93	\$24,422.47	\$8,309.93	\$32,732.40	\$33,175.00	\$33,885.00
481.500	Conservation of Natural Resources Exp	\$3,478.00	\$0.00	\$4,480.00	\$4,480.00	\$4,480.00	\$4,500.00
485.600	Gamble Mill Expenses	\$1,540.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
490.000	Early Intervention Program Expense	\$0.00	\$67,097.00	\$0.00	\$67,097.00	\$67,100.00	\$0.00
498.000	Grant Expense	\$135,631.55	\$18,151.93	\$0.00	\$18,151.93	\$100,000.00	\$0.00
498.001	Wall at Gamble Mill	\$0.00	\$2,703.25	\$5,000.00	\$7,703.25	\$0.00	\$0.00
499.905	Miscellaneous Expense	\$1,530.35	\$15.00	\$0.00	\$15.00	\$0.00	\$0.00
	Subtotal Expenses	\$336,838.30	\$2,093,339.27	\$115,518.03	\$2,208,857.30	\$330,520.00	\$153,620.00
450.710	Purchase Land - Parks	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00	\$140,000.00
	Total Expenses	\$336,838.30	\$2,108,339.27	\$115,518.03	\$2,223,857.30	\$330,520.00	\$293,620.00