



HISTORIC
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Est. 1795

BOROUGH OF BELLEFONTE 2022 BUDGET



Tentative Budget Presented and approved at the December 6th, 2021 Council Meeting
Public Inspection/posting of Tentative Budget December 8th through December 20th, 2021
Public Hearing and Consideration for Adoption at the December 20 th , 2021 Council Meeting



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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 2022. Even though the world is still dealing with a deadly virus, we strive to stay focused on providing the best public services we can for our citizens. We either contribute to or provide the full funding for: borough police; street maintenance; street lighting, fire protection; parks and recreation; water; sewer; refuse collection; a public library; public transportation (CATA); recycling and emergency medical services.

The Borough's General Fund, which provides some of the most important public services (policing, street maintenance, etc.), presents a challenge each year. Our growth in revenues (primarily property taxes and earned income taxes) does not keep up with the cost of services. Bellefonte Borough has a relatively small geographic coverage area of 1.8 square miles. As a comparison, Spring Township, which surrounds Bellefonte Borough, has a geographic coverage area of 27.1 square miles. Bellefonte Borough is honored to be the County Seat and laid out like a small city. This honor comes with a high percentage of non-taxable real estate including county buildings, school buildings, parks, cemeteries, libraries, post offices, and fire houses. With little room for new homes that bring increased real estate revenue and new wage earners (who move into the new homes), Bellefonte Borough has a real financial struggle in maintaining the same level of services each year without a millage rate increase.

This year's budget proposes a small increase in the millage rate of .5 mills (equates to \$50,000) to balance the General Fund budget and to maintain the same level of services. For the average property owner (average assessed value is \$45,000) this would mean an increase of \$22.50 for the year or about \$2 per month. This proposed budget will be made available for public inspection as required. Comments will be received at the public hearing scheduled for the December 20th council meeting. Considering the proposed budget will be an action item on that meeting agenda. Lastly, the Borough Code allows for the budget to be re-opened following an election year which 2022 is one of those years.

Ralph W. Stewart, Borough Manager/Secretary



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2022 BUDGET IN BRIEF

FUND	AMOUNT	SOURCE	PROPOSED TAX OR FEE INCREASE?
GENERAL	\$3,465,465	Taxes, Fees	.5 mill increase proposed
STREET LIGHTING	\$122,140	Real Estate Tax	None
FIRE DEPARTMENT OPERATING	\$345,880	Real Estate Tax	None
FIRE DEPARTMENT EQUIPMENT	\$104,280	Real Estate Tax	None
PARKS & RECREATION	\$130,375	Real Estate Tax	None
WATER	\$1,707,860	Utility Fee	None
SEWER (WASTEWATER)	\$3,748,395	Utility Fee	None
REFUSE (Solid Waste Collection)	\$1,149,510	Utility Fee	None
SPECIAL PROJECTS	\$336,695	Projects	Not Applicable
LIQUID FUELS/ HIGHWAY AID	\$367,745	State (fuel tax)	Not Applicable
EMERGENCY MEDICAL SERVICES	\$24,065	Real Estate Tax	Increase from .2 to .5 mill requested, No increase proposed
CAPITAL PROJECTS	\$393,200	Transfers	Not Applicable
BULK WATER	\$373,600	Bulk Water Sales	Not Applicable
Total 2022 Budget	\$12,269,210		



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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 2022. It is simply our financial plan for 2022. 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

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 6th Council meeting. Council is scheduled to consider approval of the proposed budget at its December 20th, 2021 council meeting. Formal comments should be directed to the Borough Manager/Secretary, Bellefonte Borough, 236 West Lamb Street, Bellefonte PA, 16823 or rstewart@bellefontepa.gov.

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.

BUDGET MESSAGE

The Borough Manager provides some qualitative insight as to financial challenges we face each year.

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 & 2021 ACCOMPLISHMENTS, 2022 GOALS

This section includes two years of accomplishments to help newly elected officials gain a perspective of what council and staff have worked on. We have put together a list of goals for 2022 based on discussions with council.



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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 AND DETAIL

Each Fund is clearly titled and includes quick facts 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

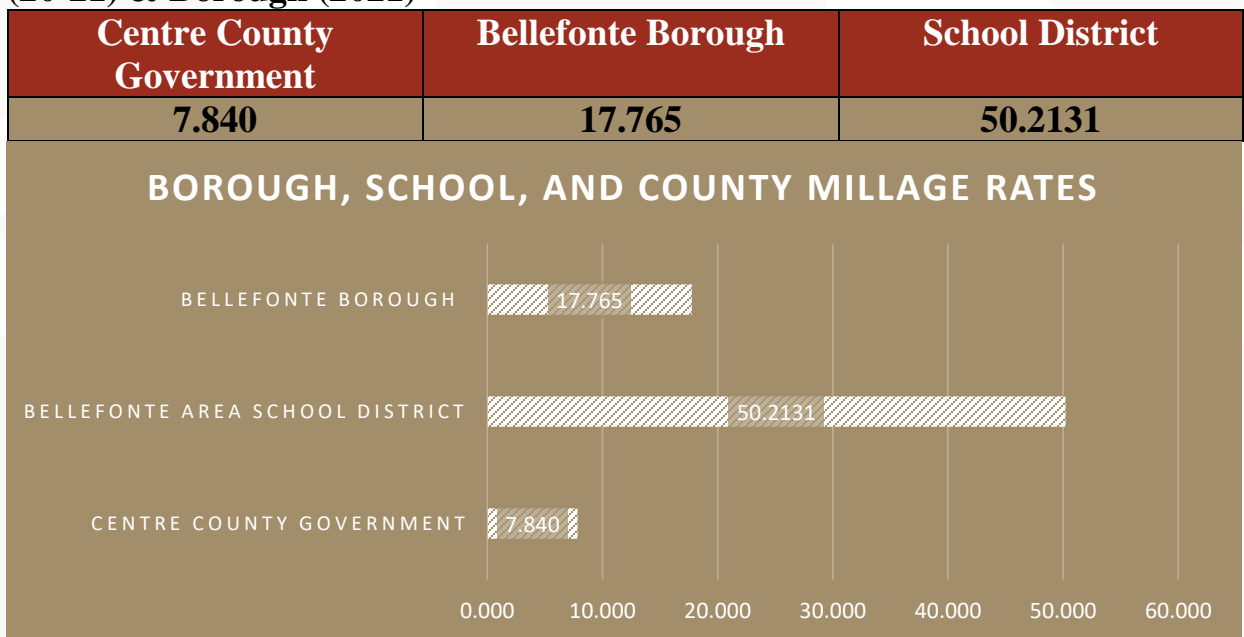
The borough provides the services of Water, Wastewater (sewer), and Refuse Collection on a fee-for-service basis. These enterprises are financially self-supporting. They also pay their share of any other department or equipment costs. Borough Council sets the Refuse collection rates. The Bellefonte Borough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



REAL ESTATE TAX 101

UNDERSTANDING REAL ESTATE TAX MILLAGE RATES AND WHERE YOUR MONEY GOES

Real Estate Tax Millage Rates – County Government (2021), School District (20-21) & Borough (2021)



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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CHANGE TO REAL ESTATE TAX BILL IF PROPOSED INCREASE IS APPROVED

AVERAGE ASSESSED PROPERTY VALUE	CURRENT MILLAGE RATE FOR BELLEFONTE	PROPOSED INCREASE	TOTAL
	17.765	0.5	18.265
\$45,000	\$ 799.43	\$22.50	\$ 821.93



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TAX LEVY ORDINANCE NO. 12202021-01

AN ORDINANCE OF THE BOROUGH OF Bellefonte

County of Centre, Commonwealth of Pennsylvania, fixing the tax rate for the year 2022.

BE IT ORDAINED AND ENACTED, and it is hereby ordained and enacted by the Borough Council of the Borough of Bellefonte County of Centre, Commonwealth of Pennsylvania:

That a tax be and the same is hereby levied on all real property within the Borough of Bellefonte. Subject to taxation for the fiscal year 2022 as follows:

Tax rate for general purposes, the sum of 15.155 mills
on each dollar of assessed valuation, or the sum 1.5155 cents
on each one hundred dollars of assessed valuation.

For debt purposes, the sum of _____ mills
on each dollar of assessed valuation, or the sum of _____ cents
on each one hundred dollars of assessed valuation.

For Streetlights purposes, the sum of .600 mills
on each dollar of assessed valuation, or the sum of .060 cents
on each one hundred dollars of assessed valuation.

For Fire Department purposes, the sum of .750 mills
on each dollar of assessed valuation, or the sum of .075 cents
on each one hundred dollars of assessed valuation.

For Fire Equipment purposes, the sum of .360 mills
on each dollar of assessed valuation, or the sum of .036 cents
on each one hundred dollars of assessed valuation.

For Parks & Recreation purposes, the sum of 1.15 mills
on each dollar of assessed valuation, or the sum of .115 cents
on each one hundred dollars of assessed valuation.

For EMS purposes, the sum of .25 mills
on each dollar of assessed valuation, or the sum of .025 cents
on each one hundred dollars of assessed valuation.



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The same being summarized in tabular form as follows:

	Mills on Each Dollar of Assessed Valuation	Cents on Each One Hundred Dollars of Assessed Valuation
Tax Rate for General Purposes	<u>15.155</u> Mills	<u>1.5155</u> Cents
Tax Rate for <u>Streetlights</u>	<u>.60</u> Mills	<u>.060</u> Cents
Tax Rate for <u>Fire Department</u>	<u>.750</u> Mills	<u>.075</u> Cents
Tax Rate for <u>Fire Equipment</u>	<u>.360</u> Mills	<u>.036</u> Cents
Tax Rate for <u>Parks & Recreation</u>	<u>1.15</u> Mills	<u>.115</u> Cents
Tax Rate for <u>EMS</u>	<u>.25</u> Mills	<u>.025</u> Cents
Tax Rate for _____	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
TOTAL	<u>18.265</u> Mills	<u>1.8265</u> Cents

That any ordinance, or part of ordinance, conflicting with this ordinance be and the same is hereby repealed insofar as the same affects this ordinance.

Adopted the 20th day of December, A.D. 2021.

Borough Manager

President of Borough Council

CERTIFICATION

*To the Secretary of Community and Economic Development
Commonwealth of Pennsylvania, Harrisburg, Pennsylvania*

I HEREBY CERTIFY that the foregoing is a true and correct copy of Ordinance No. 12202021-01

Enacted by the _____ Council of the Borough of Bellefonte _____ on the
20th day of December, A.D. 2021.

Secretary/Clerk

(SEAL)



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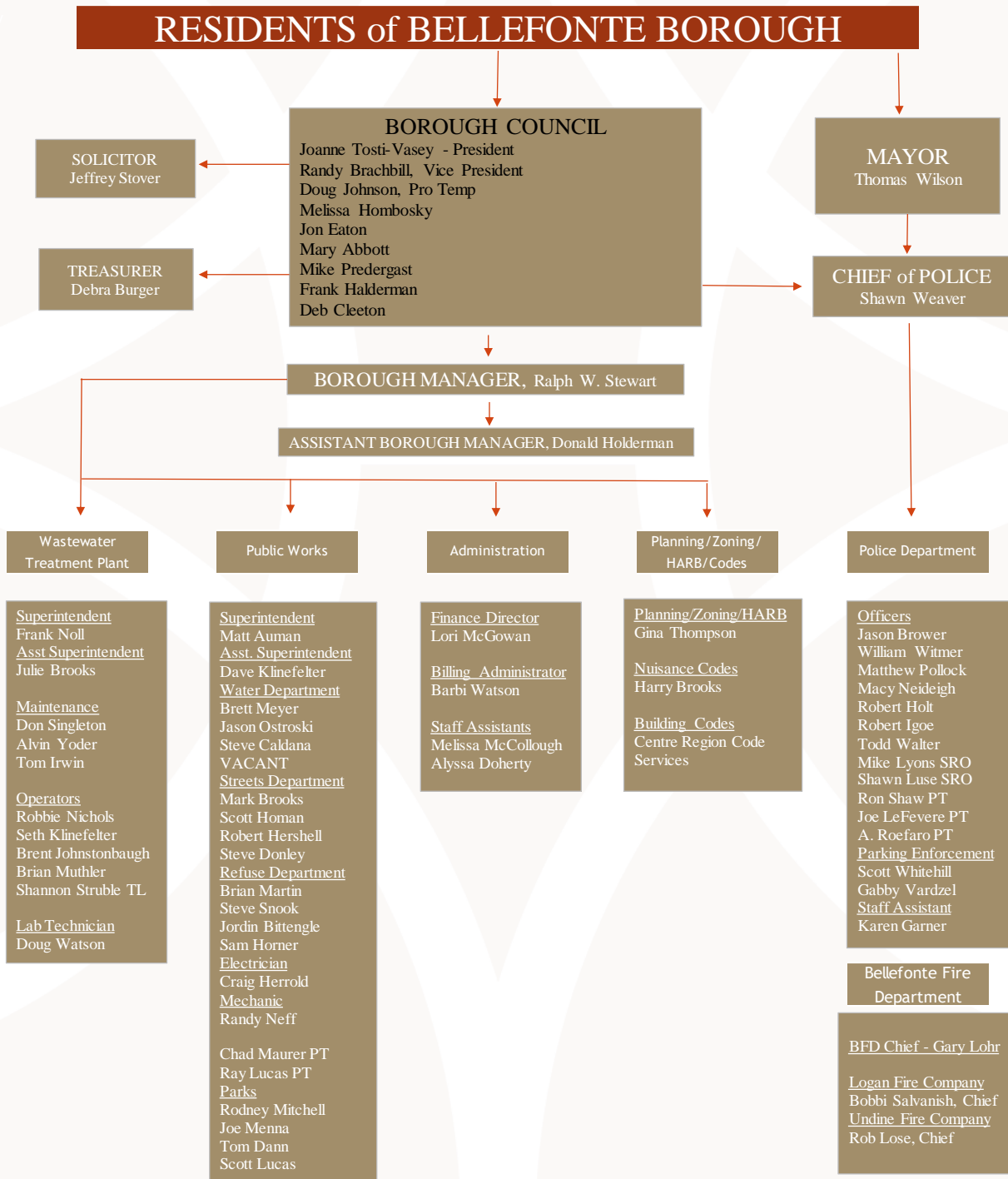
OFFICIALS & STAFF

BOROUGH COUNCIL		MAYOR
Joanne Tosti-Vasey , President		Thomas Wilson
Randy Brachbill , Vice-President, Safety Committee Chair		
Doug Johnson , Pro Tem, Water & Sanitation Committee Chair		
Deborah Cleeton , Finance Committee Chair		
Melissa Hombosky , Parks Committee Chair		
Mary Abbott , Streets Committee Chair		
Frank Halderman , 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/Secretary		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		Bobbi Salvanish , Logan Company Chief
Frank Noll , Wastewater Treatment Plant Superintendent		Bob Lose , Undine Company Chief
Julie Brooks , Assistant Wastewater Treatment Plant Superintendent		



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City



Municipal Building
236 W Lamb St
Bellefonte, PA 16823

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



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2021 ACCOMPLISHMENTS

- Maintain the same level of services to our residents – hired new personnel to full staffing levels
- Installed security cameras in Talleyrand Park
- Completed purchase of former Subway/Snappy property, South Water Street
- Implemented cybersecurity measures
- Finalize Downtown Parking Changes/Modification including on-street long-term parking and develop process where parking permits can be purchased on-line
- Implemented 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 effectively and efficiently
- Completed Public Works Bargaining Agreement
- Completed Energy Management Plan in conjunction with Wilson Engineering
- Completed Strategic Management Plan, began STMP recommendation implementation
- Issue a contract to pave a number of streets
- Replaced a number of Water/Sewer mains
- Replaced aging water meters
- Smoke test sewer mains to help remove I&I
- Work on some of Streetlights replacing conduit and wiring
- Police Dept looking for alternative methods to foster positive community relationships
- Explore Alternative Energy Implementation
- Managed grant to install paved parking at Little League complex
- Received grant to rehabilitate train station exterior
- Applied for funding to renovate suspension bridge in Talleyrand Park
- Applied for funding (332k) for streetscape improvements at South Spring and West Bishop Streets
- Renovated council chambers with use of federal funding
- Received funding for 2022 tree planting program
- Auditing of borough funds/accounts
- Completed footbridge project on railroad bridge at Talleyrand Park
- Created ordinance restricting large vehicle/RV parking on the streets
- Completed Governors Park restroom renovation
- Established an Emergency Rental Assistance Program for citizens who qualify
- Worked on Short-term rental regulations/put together stakeholder group
- Updated harassment policies
- Implemented Act 65 of 2021 relating Council agendas
- Developed draft LERTA ordinance
- Developed budget for 2022



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2022 Goals

- Hold a council retreat to develop a three to five year plan that addresses the financial challenges of providing the same level of services
- Find a way to continue the electronic archival of Borough maps
- STMP recommendation implementation – LERTA Ordinance adoption
- 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
- Continue to enhance compost facility by creating “bins” for Musser Lane compost/wood chips/extend the asphalt pad/begin to bag compost and sell it.
- Review and update Police Policy and Procedures
- Work toward/Apply for “Gold” Certification, PA Municipal League’s “Sustainable Pennsylvania Communities Certification
- Complete train station renovations
- If funded, hire engineer to begin design of South Spring/West Bishop streetscape
- Develop design/plan/funding for Big Spring Cover (the Authority)
- Install webcam in the downtown
- Plant 80 street trees in the borough right-of-way, add plantings to the peninsula as part of PSU Sustainability plan
- Develop a capital budget for the borough
- Replace/rehabilitate aging infrastructure – water lines, sewer lines, storm drains, curbing, faded street signs, water storage tanks,
- Sewer lines - reduce infiltration and inflow, camera work and repair
- Improve asset management
- Complete replacement of SCADA System at WWTP
- Implement new borough logo on website and equipment
- Complete Diamond Safety Improvements – to be determined
- Negotiate new collective bargaining agreement with police union
- Other goals as directed by council

GENERAL FUND

QUICK FACTS:

- ✓ .5 mill increase is being proposed for the General Fund
- ✓ 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.
- ✓ 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

DETAILED CURRENT YEAR AND 2022 PROPOSED BUDGET

REVENUE

				2021			
		2020	2021	projected	Total	2021	2022
Acct #	Revenue		9 months	3 months	2021	Budget	Budget
301.100	Real Estate Tax Rev - Current	\$1,412,049.47	\$1,413,814.08	\$8,000.00	\$1,421,814.08	\$1,309,550.00	\$1,446,710.00
301.200	Real Estate Tax Rev - Supplement	\$528.51	\$867.51	\$0.00	\$867.51	\$475.00	\$600.00
301.400	Real Estate Tax Rev - Delinquent	\$23,823.48	\$13,376.67	\$6,200.00	\$19,576.67	\$20,000.00	\$18,000.00
310.100	Real Estate Transfer Tax Revenue	\$117,823.58	\$100,112.18	\$15,000.00	\$115,112.18	\$80,000.00	\$110,000.00
310.200	Earned Income Tax Revenue	\$787,120.03	\$556,655.58	\$165,000.00	\$721,655.58	\$695,000.00	\$700,000.00
310.501	LST Tax Revenue	\$109,346.51	\$70,480.55	\$19,000.00	\$89,480.55	\$76,000.00	\$85,000.00
321.800	Franchise Revenue (Cable TV)	\$119,757.06	\$86,673.63	\$28,412.21	\$115,085.84	\$116,500.00	\$109,000.00
322.500	Street Opening Permit Revenue	\$14,530.00	\$1,890.00	\$2,000.00	\$3,890.00	\$13,000.00	\$3,500.00
322.902	Dumpster Permit Revenue	\$300.00	\$225.00	\$25.00	\$250.00	\$200.00	\$200.00
331.001	Dog Fine Revenue	\$20.00	\$0.00	\$0.00	\$0.00	\$20.00	\$20.00
331.100	J P Fine Revenue	\$15,523.87	\$11,206.00	\$3,000.00	\$14,206.00	\$14,000.00	\$13,000.00
331.101	Probation Office Fine Revenue	\$8,881.77	\$7,855.92	\$1,600.00	\$9,455.92	\$6,400.00	\$8,500.00
331.102	Restitution	\$101.86	\$101.30	\$33.00	\$134.30	\$75.00	\$100.00
331.113	DUI Checkpoint Fine Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
331.121	Ordinance Violation Revenue - Codes	\$0.00	\$2,850.00	\$500.00	\$3,350.00	\$0.00	\$1,000.00
331.130	State Police Fine Revenue	\$2,723.06	\$1,103.07	\$1,100.00	\$2,203.07	\$2,300.00	\$2,000.00
331.140	Parking Fine Revenue	\$16,286.50	\$18,784.29	\$1,000.00	\$19,784.29	\$22,000.00	\$19,000.00
331.145	Boot Fine Revenue	\$0.00	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00
341.010	Interest Income	\$8,492.13	\$1,625.30	\$650.00	\$2,275.30	\$6,000.00	\$2,000.00
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	\$16,258.20	\$3,498.02	\$19,756.22	\$18,250.00	\$20,985.00
342.534	CW Tank Rental Revenue - AT&T	\$31,020.00	\$23,265.00	\$7,755.00	\$31,020.00	\$31,020.00	\$31,020.00
342.560	Meter Bag Rental Revenue	\$785.00	\$395.00	\$350.00	\$745.00	\$450.00	\$650.00
354.000	State Grant Revenue	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,500.00
354.300	State Grant Revenue - Wayfinding	\$0.00	\$0.00	\$0.00	\$0.00	\$23,000.00	\$0.00



REVENUE, CONTINUED

				2021			
		2020	2021	projected	Total	2021	2022
Acct #	Revenue (con't)		9 months	3 months	2021	Budget	Budget
355.010	Public Utility Realty Tax Revenue	\$2,748.99	\$0.00	\$2,792.12	\$2,792.12	\$2,300.00	\$2,500.00
355.040	Liquor License Revenue	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00	\$1,900.00	\$2,000.00
355.050	Act 205 Pension State Aid Revenue	\$253,368.33	\$237,787.24	\$0.00	\$237,787.24	\$132,690.00	\$237,000.00
355.070	Firemen's Relief Assoc Revenue	\$30,860.81	\$27,517.47	\$0.00	\$27,517.47	\$30,000.00	\$30,000.00
355.090	Act 13 Revenue	\$1,067.48	\$673.21	\$0.00	\$673.21	\$1,000.00	\$500.00
357.010	County COVID Funds	\$64,169.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
357.020	County Grant	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
358.110	Fire Protection Admin Services	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
358.500	County CATA Contract Revenue	\$6,530.27	\$0.00	\$6,600.00	\$6,600.00	\$6,600.00	\$6,700.00
361.300	Prelim/Final Sub/Land Dev Plan Revenue	\$0.00	\$780.00	\$0.00	\$780.00	\$0.00	\$0.00
361.330	Zoning/Sub/Land Dev Permit Revenue	\$1,545.00	\$330.00	\$0.00	\$330.00	\$0.00	\$0.00
361.331	Land Development Permit Revenue	\$0.00	\$0.00	\$700.00	\$700.00	\$0.00	\$0.00
361.332	Zoning Variance Application Fee Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
361.335	Zoning Permit Fee Revenue	\$1,250.00	\$3,860.00	\$400.00	\$4,260.00	\$1,200.00	\$3,000.00
361.900	Fence Permit Revenue	\$150.00	\$150.00	\$0.00	\$150.00	\$0.00	\$150.00
361.950	HARB Application Fee	\$0.00	\$1,025.00	\$150.00	\$1,175.00	\$0.00	\$1,000.00
362.111	Sale of Accident Report Revenue	\$795.00	\$555.00	\$300.00	\$855.00	\$700.00	\$700.00
362.130	False Alarm Revenue	\$200.00	\$300.00	\$300.00	\$600.00	\$200.00	\$300.00
362.140	Crossing Guard Revenue	\$4,044.76	\$1,123.85	\$1,000.00	\$2,123.85	\$5,000.00	\$5,000.00
362.160	Drug Task Force Reimbursement Rev	\$383.61	\$432.40	\$2,410.00	\$2,842.40	\$0.00	\$0.00
362.451	Home Occupation Business Permit	\$150.00	\$50.00	\$50.00	\$100.00	\$0.00	\$0.00
362.470	Sign Permit Revenue	\$320.00	\$550.00	\$0.00	\$550.00	\$100.00	\$250.00
362.471	Admin Fee for Building Permits	\$0.00	\$2,912.00	\$60.00	\$2,972.00	\$4,000.00	\$2,500.00
362.800	Lien Letter Fee Revenue	\$0.00	\$10.00	\$0.00	\$10.00	\$0.00	\$0.00
362.950	Other Permit Revenue	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
363.210	Parking Meter Revenue	\$85,673.53	\$108,440.76	\$28,000.00	\$136,440.76	\$145,750.00	\$135,000.00

**REVENUE, CONTINUED**

		2020	2021	2021	Total	2021	2022
				projected			
Acct #	Revenue (cont)	Acc	9 months	3 months	2021	Budget	Budget
363.221	Parking Permit Revenue	\$18,870.00	\$36,265.70	\$25,000.00	\$61,265.70	\$15,000.00	\$55,000.00
364.900	Sewer Dye Test Revenue	\$650.00	\$750.00	\$150.00	\$900.00	\$500.00	\$500.00
378.905	Services Provided by Street Dept	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
379.000	CDBG Staff Reimbursement Revenue	\$12,512.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
387.000	Contribution & Donation Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
387.001	Donation to Police Dept Revenue	\$17,025.00	\$2,710.00	\$0.00	\$2,710.00	\$0.00	\$0.00
389.000	Miscellaneous Revenue	\$79.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
389.001	Miscellaneous Revenue - Police	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
389.002	Miscellaneous Revenue - Streets	\$0.00	\$0.00	\$380.00	\$380.00	\$0.00	\$0.00
389.003	NSF Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
391.100	Sale of Fixed Assets Revenue	\$213.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
391.101	Sale of Fixed Assets Revenue-Police	\$3,350.00	\$835.00	\$2,050.00	\$2,885.00	\$0.00	\$0.00
391.102	Sale of Fixed Assets Revenue-Streets	\$0.00	\$13,760.00	\$10,000.00	\$23,760.00	\$0.00	\$0.00
391.300	Compensation for Loss of Assets	\$0.00	\$10,060.12	\$6,449.00	\$16,509.12	\$0.00	\$0.00
395.000	Refund of Prior Year Expenditures	\$0.00	\$0.00	\$1,795.43	\$1,795.43	\$0.00	\$0.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$9,930.00
	Subtotal - Revenue	\$3,251,719.19	\$2,780,167.03	\$353,509.78	\$3,133,676.81	\$2,812,380.00	\$3,092,015.00
392.006	Transfer In - Water	\$95,000.00	\$67,500.00	\$22,500.00	\$90,000.00	\$90,000.00	\$90,000.00
392.008	Transfer In - Sewer	\$195,000.00	\$138,750.00	\$46,250.00	\$185,000.00	\$185,000.00	\$160,000.00
392.009	Transfer In - Refuse	\$80,000.00	\$37,500.00	\$37,500.00	\$75,000.00	\$75,000.00	\$75,000.00
392.095	Transfer In - Capital Projects - Streets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,450.00
	Subtotal - Transfers In	\$370,000.00	\$243,750.00	\$106,250.00	\$350,000.00	\$350,000.00	\$373,450.00
	Total Revenue & Transfers In	\$3,621,719.19	\$3,023,917.03	\$459,759.78	\$3,483,676.81	\$3,162,380.00	\$3,465,465.00



GENERAL FUND

EXPENSES - COUNCIL

				2021			
		2020	2021	projected	Total	2021	2022
Acct #	Expenses		9 months	3 months	2021	Budget	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	\$1,032.75	\$860.67	\$172.24	\$1,032.91	\$1,035.00	\$1,035.00
400.210	Office Supplies Expense - Council	\$125.00	\$75.00	\$75.00	\$150.00	\$150.00	\$150.00
400.215	Postage Expense - Council	\$75.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
400.231	Fuel Expense - Council	\$0.00	\$0.00	\$0.00	\$0.00	\$40.00	\$0.00
400.246	Supplies Expense - Council	\$0.00	\$39.95	\$0.00	\$39.95	\$0.00	\$0.00
400.260	Minor Equipment Expense - Council	\$15.47	\$13.62	\$0.00	\$13.62	\$0.00	\$0.00
400.314	Legal Expense - Council	\$5,310.22	\$525.50	\$6,782.13	\$7,307.63	\$1,000.00	\$5,000.00
400.317	Data Processing Expense - Council	\$2,183.00	\$1,134.58	\$400.00	\$1,534.58	\$2,200.00	\$2,000.00
400.320	IT Services Expense - Council	\$3,797.05	\$2,801.24	\$710.00	\$3,511.24	\$3,400.00	\$3,800.00
400.321	Telephone Expense - Council	\$102.67	\$136.82	\$13.18	\$150.00	\$150.00	\$150.00
400.325	Internet Expense - Council	\$222.00	\$222.00	\$0.00	\$222.00	\$225.00	\$225.00
400.329	C-Net Expense - Council	\$16,555.00	\$8,449.00	\$4,224.50	\$12,673.50	\$16,900.00	\$17,435.00
400.341	Advertising Expense - Council	\$821.28	\$99.60	\$350.00	\$449.60	\$500.00	\$500.00
400.342	Printing Expense - Council	\$0.00	\$28.00	\$0.00	\$28.00	\$35.00	\$35.00
400.344	Copy Expense - Council	\$190.00	\$100.00	\$25.00	\$125.00	\$190.00	\$150.00
400.351	Commercial Ins Expense - Council	\$550.00	\$575.00	\$0.00	\$575.00	\$575.00	\$600.00
400.361	Electricity Expense - Council	\$166.60	\$100.00	\$70.00	\$170.00	\$170.00	\$170.00
400.373	Building Maint/Upgrade Expense-Council	\$10.00	\$11.63	\$0.00	\$11.63	\$200.00	\$100.00
400.420	Membership/Dues/Sub Expense - Council	\$1,466.59	\$2,810.95	\$0.00	\$2,810.95	\$1,490.00	\$2,900.00
400.460	Conf/Meeting/Seminar Expense-Council	\$300.00	\$687.20	\$45.00	\$732.20	\$500.00	\$500.00
400.461	Retreat Expense - Council	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
400.540	Contribution to Airport	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
400.900	Census 2022 Outreach Exp - Council	\$2,024.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal - Council Expense	\$48,447.03	\$30,020.76	\$15,117.05	\$45,137.81	\$42,360.00	\$54,850.00

**EXPENSES – EXECUTIVE**

				2021			
		2020	2021	projected	Total	2021	2022
Acct #	Expenses (cont.)		9 months	3 months	2021	Budget	Budget
401.110	Executive Salary Expense (Appointed)	\$101,914.26	\$73,226.85	\$23,500.00	\$96,726.85	\$102,500.00	\$98,000.00
401.192	Executive SS Expense (Appointed)	\$7,711.43	\$5,534.55	\$1,700.00	\$7,234.55	\$7,750.00	\$7,400.00
401.194	Unemployment Comp Exp - Exec	\$558.00	\$294.43	\$426.75	\$721.18	\$0.00	\$0.00
401.196	Health Insurance Expense - Executive	\$11,398.78	\$10,012.12	\$1,975.00	\$11,987.12	\$11,925.00	\$12,220.00
401.197	Retirement Expense - Exec	\$7,028.58	\$0.00	\$2,000.00	\$2,000.00	\$1,400.00	\$2,000.00
401.198	Health Care Expense - In House - Exec	\$362.00	\$595.82	\$700.00	\$1,295.82	\$1,300.00	\$1,500.00
401.199	Life Insurance Expense - Exec	\$285.60	\$214.20	\$71.40	\$285.60	\$300.00	\$300.00
401.210	Office Supplies Expense - Exec	\$100.00	\$100.00	\$75.00	\$175.00	\$200.00	\$175.00
401.215	Postage Expense - Exec	\$5.00	\$75.00	\$0.00	\$75.00	\$75.00	\$70.00
401.231	Fuel Expense - Exec	\$96.21	\$104.98	\$100.00	\$204.98	\$300.00	\$250.00
401.260	Minor Equipment Expense - Exec	\$99.01	\$647.53	\$15.00	\$662.53	\$300.00	\$300.00
401.317	Data Processing Expense - Exec	\$130.00	\$130.00	\$0.00	\$130.00	\$130.00	\$130.00
401.320	IT Services Expense - Exec	\$3,776.35	\$1,653.03	\$900.00	\$2,553.03	\$3,400.00	\$3,000.00
401.321	Telephone Expense - Exec	\$265.16	\$326.82	\$73.18	\$400.00	\$400.00	\$400.00
401.324	Cell Phone Expense - Exec	\$240.00	\$240.00	\$0.00	\$240.00	\$360.00	\$360.00
401.325	Internet Expense - Exec	\$175.00	\$196.00	\$0.00	\$196.00	\$200.00	\$200.00
401.342	Printing Expense - Exec	\$0.00	\$28.00	\$0.00	\$28.00	\$35.00	\$35.00
401.344	Copy Expense - Exec	\$140.00	\$75.00	\$50.00	\$125.00	\$140.00	\$125.00
401.351	Commercial Insurance Expense - Exec	\$1,300.00	\$1,325.00	\$0.00	\$1,325.00	\$1,325.00	\$1,325.00
401.354	Workers Comp Ins Expense - Exec	\$150.00	\$320.00	\$0.00	\$320.00	\$320.00	\$225.00
401.361	Electricity Expense - Exec	\$148.15	\$100.00	\$50.00	\$150.00	\$150.00	\$150.00
401.410	Conf/Meeting Expense - Exec	\$129.68	\$0.00	\$0.00	\$0.00	\$135.00	\$135.00
401.420	Dues/Sub/Membership Expense - Exec	\$165.00	\$305.00	\$0.00	\$305.00	\$200.00	\$325.00
401.460	Training Expense - Exec	\$90.00	\$185.00	\$0.00	\$185.00	\$1,000.00	\$500.00
	Subtotal - Executive Expense	\$136,268.21	\$95,689.33	\$31,636.33	\$127,325.66	\$133,845.00	\$129,125.00

**EXPENSES – MAYOR**

		2020	2021	2021 projected	Total	2021	2022
Acct #	Expenses (con't)		9 months	3 months	2021	Budget	Budget
401.901	Mayor Stipend Expense	\$1,500.00	\$1,250.00	\$250.00	\$1,500.00	\$1,500.00	\$1,500.00
401.902	Mayor Social Security Expense	\$114.75	\$95.63	\$19.13	\$114.76	\$115.00	\$115.00
401.910	Mayor Office Supplies Expense	\$100.00	\$50.00	\$50.00	\$100.00	\$100.00	\$100.00
401.915	Mayor Postage Expense	\$45.00	\$75.00	\$0.00	\$75.00	\$75.00	\$75.00
401.917	Mayor Data Processing Expense	\$75.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
401.920	Mayor IT Expense	\$880.00	\$378.03	\$345.00	\$723.03	\$725.00	\$775.00
401.321	Mayor Phone Expense	\$46.03	\$50.00	\$35.00	\$85.00	\$85.00	\$85.00
401.940	Mayor Internet Expense	\$90.00	\$100.00	\$0.00	\$100.00	\$100.00	\$125.00
401.941	Mayor Minor Equipment Expense	\$53.02	\$38.56	\$30.00	\$68.56	\$70.00	\$70.00
401.944	Mayor Copy Expense	\$75.00	\$60.00	\$15.00	\$75.00	\$75.00	\$70.00
401.946	Mayor Dues/Member/Sub Expense	\$70.00	\$60.00	\$0.00	\$60.00	\$70.00	\$70.00
401.951	Mayor Commercial Insurance Expense	\$50.00	\$45.00	\$0.00	\$45.00	\$45.00	\$45.00
401.960	Mayor Conf/Seminar Expense	\$0.00	\$732.40	\$0.00	\$732.40	\$600.00	\$600.00
401.961	Mayor Electricity Expense	\$61.14	\$50.00	\$15.00	\$65.00	\$65.00	\$65.00
	Subtotal - Mayor Expenses	\$3,159.94	\$3,084.62	\$759.13	\$3,843.75	\$3,725.00	\$3,795.00

EXPENSES – TREASURER

		2020	2021	2021 projected	Total	2021	2022
Acct #	Expenses (con't)		9 months	3 months	2021	Budget	Budget
402.355	Treas Bond Insurance Expense	\$946.00	\$946.00	\$0.00	\$946.00	\$1,000.00	\$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
	Subtotal - Treasurer Expenses	\$2,560.75	\$2,291.63	\$269.13	\$2,560.76	\$2,615.00	\$2,615.00

EXPENSES – REAL ESTATE TAX COLLECTOR

		2020	2021	2021 projected	Total	2021	2022
Acct #	Expenses (con't)		9 months	3 months	2021	Budget	Budget
403.951	R/E Tax Collector Salary Expense	\$4,142.00	\$4,122.00	\$125.00	\$4,247.00	\$4,250.00	\$5,750.00
403.952	R/E Tax Coll Social Security Expense	\$316.86	\$315.31	\$9.56	\$324.87	\$325.00	\$440.00
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	\$458.93	\$439.91	\$0.00	\$439.91	\$525.00	\$525.00
403.956	R/E Tax Coll Postage/Envelopes Expense	\$784.12	\$817.37	\$0.00	\$817.37	\$1,000.00	\$1,000.00
403.957	R/E Tax Coll Audit Expense	\$700.00	\$0.00	\$725.00	\$725.00	\$725.00	\$775.00
403.958	R/E Tax Coll Bond Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$965.00	\$965.00
	Subtotal - R/E Tax Collector Expenses	\$6,401.91	\$5,694.59	\$859.56	\$6,554.15	\$7,865.00	\$9,530.00

**EXPENSES – GENERAL GOVERNMENT**

		2020	2021	2021 projected	Total	2021	2022
Acct #	Expenses (cont)		9 months	3 months	2021	Budget	Budget
406.112	Salary Expense - GG	\$303,436.16	\$229,349.70	\$59,100.00	\$288,449.70	\$305,000.00	\$310,800.00
406.190	Other Benefits Expense - GG	\$270.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
406.192	Social Security Expense - GG	\$22,763.12	\$17,390.02	\$3,500.00	\$20,890.02	\$23,000.00	\$23,700.00
406.193	Enrollment/Admin Exp - PMRS - GG	\$40.00	\$20.00	\$20.00	\$40.00	\$40.00	\$40.00
406.194	Unemployment Comp Expense	\$3,423.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
406.196	Health Insurance Expense - GG	\$63,552.32	\$60,177.11	\$9,300.00	\$69,477.11	\$58,000.00	\$72,000.00
406.197	Retirement Expense - GG	\$66,412.81	\$892.32	\$18,446.16	\$19,338.48	\$18,785.00	\$22,000.00
406.198	Health Care Exp - In House - GG	\$4,530.82	\$2,807.22	\$742.78	\$3,550.00	\$5,000.00	\$3,600.00
406.199	Life Insurance Expense - GG	\$713.04	\$532.62	\$177.54	\$710.16	\$725.00	\$725.00
406.210	Office Supplies Expense - GG	\$1,642.68	\$94.47	\$1,500.00	\$1,594.47	\$1,900.00	\$1,600.00
406.215	Postage Expense - GG	\$1,129.11	\$1,301.54	\$600.00	\$1,901.54	\$2,000.00	\$1,900.00
406.226	Janitorial Supplies Expense - GG	\$485.36	\$298.52	\$200.00	\$498.52	\$550.00	\$550.00
406.231	Fuel Expense - GG	\$0.00	\$55.40	\$20.00	\$75.40	\$100.00	\$100.00
406.241	Materials & Supplies Expense - GG	\$80.24	\$116.84	\$50.00	\$166.84	\$400.00	\$175.00
406.242	Safety Committee Expense - GG	\$90.00	\$64.00	\$80.00	\$144.00	\$450.00	\$250.00
406.249	Computer Software Expense - GG	\$2,862.00	\$2,430.86	\$0.00	\$2,430.86	\$8,000.00	\$2,000.00
406.251	Vehicle & Equipment Maint Exp - GG	\$698.53	\$868.64	\$250.00	\$1,118.64	\$800.00	\$1,100.00
406.260	Minor Equipment Expense - GG	\$2,094.59	\$1,976.70	\$4,100.00	\$6,076.70	\$6,100.00	\$6,500.00
406.300	Update Codes Expense - GG	\$2,300.84	\$2,710.56	\$0.00	\$2,710.56	\$3,350.00	\$3,000.00
406.310	Legal Expense - GG	\$8,685.00	\$5,604.13	-\$4,669.63	\$934.50	\$600.00	\$1,000.00
406.311	Audit Expense - GG	\$4,700.00	\$0.00	\$4,800.00	\$4,800.00	\$4,800.00	\$4,850.00
406.317	Data Processing Expense - GG	\$1,799.56	\$1,692.47	\$305.00	\$1,997.47	\$2,000.00	\$2,100.00
406.318	Janitorial Services Expense - GG	\$4,000.00	\$2,999.99	\$1,000.01	\$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	\$8,117.73	\$5,977.41	\$3,750.00	\$9,727.41	\$8,500.00	\$10,000.00
406.321	Telephone Expense - GG	\$2,111.53	\$1,361.03	\$900.00	\$2,261.03	\$2,500.00	\$2,300.00
406.324	Cell Phone Expense - GG	\$1,260.00	\$720.00	\$360.00	\$1,080.00	\$1,100.00	\$1,440.00
406.325	Internet Expense - GG	\$354.00	\$222.00	\$178.00	\$400.00	\$400.00	\$400.00
406.331	Travel Expense - GG	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
406.341	Advertising Expense - GG	\$1,334.76	\$0.00	\$0.00	\$0.00	\$500.00	\$250.00
406.342	Printing Expense - GG	\$884.66	\$578.00	\$0.00	\$578.00	\$1,100.00	\$1,100.00
406.344	Copy Expense - GG	\$40.07	\$219.52	\$200.00	\$419.52	\$650.00	\$500.00
406.351	Commercial Insurance Expense - GG	\$6,000.00	\$5,800.00	\$0.00	\$5,800.00	\$5,800.00	\$6,200.00
406.354	Worker's Comp Ins Expense - GG	\$375.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
406.361	Electricity Expense - GG	\$2,861.91	\$2,724.46	\$375.54	\$3,100.00	\$3,100.00	\$3,100.00
406.362	Natural Gas Expense - GG	\$143.40	\$111.94	\$230.00	\$341.94	\$350.00	\$450.00
406.373	Building/Prop Maint/Repair Expense - GG	\$7,177.80	\$5,548.28	\$1,000.00	\$6,548.28	\$9,000.00	\$8,500.00
406.384	Office Equipment Rental Expense - GG	\$4,902.71	\$3,752.28	\$1,000.00	\$4,752.28	\$4,800.00	\$4,800.00
406.420	Dues/Sub/Memberships Expense - GG	\$1,058.00	\$10.00	\$100.00	\$110.00	\$1,200.00	\$900.00
406.450	Contracted Services Expense - GG	\$4,824.75	\$1,973.75	\$0.00	\$1,973.75	\$1,200.00	\$1,200.00
406.453	Web Design/Maint Expense - GG	\$2,928.10	\$1,616.74	\$550.00	\$2,166.74	\$1,400.00	\$2,300.00
406.460	Training/Seminar Expense - GG	\$1,255.00	\$478.00	\$0.00	\$478.00	\$2,000.00	\$2,000.00
406.905	Miscellaneous Expense - GG	\$63.50	\$0.00	\$40.00	\$40.00	\$20.00	\$20.00
409.730	Loan Payment - Roof Loan - GG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,325.00
	Subtotal - General Government Expenses	\$541,402.10	\$363,476.52	\$108,205.40	\$471,681.92	\$492,745.00	\$543,300.00
406.700	Capital Expenditures - GG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total - General Gov't Expenses	\$541,402.10	\$363,476.52	\$108,205.40	\$471,681.92	\$492,745.00	\$543,300.00



EXPENSES – POLICE DEPARTMENT

				2021			
		2020	2021	projected	Total	2021	2022
Acct #	Expenses (con't)		9 months	3 months	2021	Budget	Budget
410.112	Salary Expense - Police	\$786,227.70	\$615,128.22	\$145,150.62	\$760,278.84	\$770,000.00	\$805,750.00
410.115	Salary Expense-Part-time Officer-Police	\$25,224.88	\$21,060.00	\$7,155.00	\$28,215.00	\$22,000.00	\$22,715.00
410.116	Salary Expense - Office Staff - Police	\$45,159.13	\$34,958.32	\$7,001.60	\$41,959.92	\$46,500.00	\$50,500.00
410.117	Social Sec Expense - Office Staff - Police	\$3,078.98	\$2,377.03	\$535.64	\$2,912.67	\$3,500.00	\$3,800.00
410.118	Retirement Expense - Office - Police	\$19,356.95	\$0.00	\$2,800.00	\$2,800.00	\$2,900.00	\$2,900.00
410.126	Reimb for Special Police Services	\$0.00	\$0.00	-\$27,520.00	-\$27,520.00	\$0.00	-\$28,000.00
410.128	Reimb for SRO Salary - Police	-\$113,456.39	-\$59,619.22	-\$60,000.00	-\$119,619.22	-\$121,000.00	-\$121,500.00
410.159	Supp Medicare Payments Expense-Police	\$5,412.00	\$4,688.10	\$1,810.20	\$6,498.30	\$5,600.00	\$6,600.00
410.160	Reimb for SRO Medicare - Police	-\$1,630.31	-\$873.04	-\$870.00	-\$1,743.04	-\$1,755.00	-\$1,760.00
410.161	Reimb for SRO Retirement - Police	-\$21,822.51	-\$1,154.80	-\$1,150.00	-\$2,304.80	-\$23,000.00	-\$23,550.00
410.162	Reimb for SRO Insurance - Police	-\$37,549.59	-\$19,306.50	-\$19,300.00	-\$38,606.50	-\$38,000.00	-\$40,000.00
410.180	Overtime Wages - Police	\$38,794.54	\$33,578.72	\$14,318.24	\$47,896.96	\$35,000.00	\$35,000.00
410.181	Comp Time Wages - Police	\$3,318.59	\$355.10	\$0.00	\$355.10	\$5,000.00	\$500.00
410.192	Social Security Expense - Police	\$12,191.73	\$8,786.39	\$2,254.36	\$11,040.75	\$12,155.00	\$12,195.00
410.193	Social Security Exp-Part-time Officer-Pol	\$376.20	\$370.86	\$161.78	\$532.64	\$320.00	\$340.00
410.193	Enrollment/Admin Exp-Retirement-Police	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00	\$0.00
410.194	Unemployment Comp Exp - Police	\$966.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
410.195	Insurance Expense - Police	\$2,784.85	\$2,295.00	\$459.00	\$2,754.00	\$2,875.00	\$2,875.00
410.196	Health Insurance Expense - Police	\$348,285.36	\$310,888.68	\$56,275.00	\$367,163.68	\$361,500.00	\$370,000.00
410.197	Retirement Expense - Police	\$122,054.07	\$0.00	\$117,331.00	\$117,331.00	\$117,335.00	\$121,370.00
410.198	Health Care Exp - In House - Police	\$8,780.19	\$8,134.51	\$10,000.00	\$18,134.51	\$15,000.00	\$15,000.00
410.199	Life Insurance Expense - Police	\$2,986.28	\$2,223.36	\$741.12	\$2,964.48	\$3,075.00	\$3,075.00
410.210	Office Supplies Expense - Police	\$765.71	\$961.65	\$300.00	\$1,261.65	\$1,350.00	\$1,300.00
410.215	Postage Expense - Police	\$215.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
410.217	Shipping Fees Expense - Police	\$328.15	\$243.85	\$296.60	\$540.45	\$400.00	\$500.00
410.226	Janitorial Supplies Expense - Police	\$449.14	\$189.58	\$300.00	\$489.58	\$500.00	\$500.00
410.231	Fuel Expense - Police	\$10,557.43	\$9,647.00	\$5,683.66	\$15,330.66	\$15,000.00	\$19,000.00
410.238	Clothing & Uniform Expense - Police	\$5,085.29	\$3,001.84	\$950.00	\$3,951.84	\$4,000.00	\$5,000.00
410.239	Uniform Expense-Part-time Officer-Police	\$0.00	\$337.70	\$350.00	\$687.70	\$1,000.00	\$800.00
410.242	Material & Supplies Expense - Police	\$3,213.56	\$3,277.19	\$200.00	\$3,477.19	\$3,500.00	\$4,000.00

**EXPENSES – POLICE DEPARTMENT, CONTINUED**

		2020	2021	2021 projected	Total	2021	2022
Acct #	Expenses (cont.)		9 months	3 months	2021	Budget	Budget
410.251	Vehicle & Equip Maintenance Exp - Police	\$7,139.53	\$12,465.02	\$4,000.00	\$16,465.02	\$10,000.00	\$12,000.00
410.260	Minor Equipment Expense - Police	\$3,067.97	\$6,236.48	\$250.00	\$6,486.48	\$6,500.00	\$8,000.00
410.311	Audit Expense - Police	\$900.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,100.00
410.314	Legal Expense - Police	\$170.00	\$1,229.00	\$0.00	\$1,229.00	\$500.00	\$500.00
410.317	Data Processing Expense - Police	\$761.53	\$308.33	\$590.00	\$898.33	\$900.00	\$925.00
410.318	Janitorial Services Expense - Police	\$4,000.00	\$3,000.01	\$999.99	\$4,000.00	\$4,000.00	\$4,000.00
410.320	IT Services Expense - Police	\$20,178.70	\$13,178.49	\$12,000.00	\$25,178.49	\$22,000.00	\$25,000.00
410.321	Telephone Expense - Police	\$3,085.33	\$1,764.09	\$780.00	\$2,544.09	\$3,500.00	\$3,000.00
410.322	Cable Expense - Police	\$24.22	\$31.60	\$15.80	\$47.40	\$85.00	\$55.00
410.324	Cell Phone Expense - Police	\$2,062.40	\$1,434.15	-\$65.32	\$1,368.83	\$2,200.00	\$1,400.00
410.325	Internet Expense - Police	\$1,678.80	\$1,259.10	\$419.70	\$1,678.80	\$1,800.00	\$1,800.00
410.326	Body Camera Video Storage Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
410.327	Radio Maintenance Expense - Police	\$168.20	\$42.50	\$100.00	\$142.50	\$200.00	\$100.00
410.329	Airtime Expense - Police	\$850.70	\$488.35	\$950.00	\$1,438.35	\$1,000.00	\$2,000.00
410.331	Travel Expense - Police	\$33.05	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
410.339	GPS Monthly Fee Exp - Police	\$0.00	\$0.00	\$0.00	\$0.00	\$1,425.00	\$0.00
410.341	Advertising Expense - Police	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	\$150.00
410.342	Printing Expense - Police	\$141.44	\$137.01	\$150.00	\$287.01	\$350.00	\$300.00
410.344	Copy Expense - Police	\$564.12	\$369.87	\$150.00	\$519.87	\$800.00	\$650.00
410.351	Commercial Insurance Expense - Police	\$30,750.00	\$19,829.01	\$11,170.99	\$31,000.00	\$31,000.00	\$39,000.00
410.354	Workers Comp Insurance Expense-Police	\$32,880.00	\$23,376.43	\$11,500.00	\$34,876.43	\$33,775.00	\$37,000.00
410.355	Workers Comp Exp-Part-time Officer-Pol	\$1,000.00	\$900.00	\$0.00	\$900.00	\$900.00	\$1,000.00
410.361	Electricity Expense - Police	\$1,000.00	\$867.90	\$432.10	\$1,300.00	\$1,300.00	\$1,300.00
410.362	Natural Gas Expense - Police	\$772.66	\$110.12	\$1,050.00	\$1,160.12	\$1,200.00	\$1,300.00
410.373	Building/Property Maint Expense - Police	\$1,249.96	\$1,760.22	\$96.00	\$1,856.22	\$1,300.00	\$2,000.00
410.376	Vascar Expense - Police	\$1,925.00	\$1,492.50	\$123.00	\$1,615.50	\$2,100.00	\$2,000.00
410.385	Server Rental Expense - Police	\$5,528.71	\$0.00	\$0.00	\$0.00	\$7,300.00	\$0.00
410.386	Copier Rental/Maintenance Expense-Police	\$2,198.39	\$1,287.10	\$426.66	\$1,713.76	\$1,710.00	\$1,715.00
410.400	Investigation Expenses - Police	\$680.49	\$753.29	\$225.00	\$978.29	\$750.00	\$1,100.00
410.420	Dues/Sub/Memberships Expense - Police	\$0.00	\$15.00	\$0.00	\$15.00	\$180.00	\$180.00
410.448	Payment - Tasers - Police	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,370.00
410.449	Vehicle Lease Payment - Police	\$0.00	\$11,804.72	\$0.00	\$11,804.72	\$11,000.00	\$11,305.00
410.450	Contracted Services Expense - Police	\$1,145.83	\$938.00	\$820.00	\$1,758.00	\$11,250.00	\$11,250.00
410.460	Training/Seminar Expense - Police	\$1,501.43	\$1,422.45	\$600.00	\$2,022.45	\$3,000.00	\$3,500.00
410.461	Conf/Meeting Expense - Police	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
410.531	Computer Software Expense - Police	\$8,504.99	\$7,149.00	\$0.00	\$7,149.00	\$7,000.00	\$8,000.00
410.532	Contribution to Mobile Command-Police	\$0.00	\$1,423.00	\$0.00	\$1,423.00	\$2,200.00	\$1,340.00
410.533	Crisis Intervention Team Funding Exp-Pol	\$0.00	\$728.00	\$728.00	\$1,456.00	\$750.00	\$775.00
410.901	SRO Expenses - Police	\$149.99	\$0.00	\$100.00	\$100.00	\$200.00	\$200.00
410.902	Reimb for SRO Expenses - Police	-\$130.49	\$0.00	-\$75.00	-\$75.00	-\$150.00	-\$150.00
410.905	Miscellaneous Expense - Police	\$21.61	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
	Subtotal - Police Operating Expenses	\$1,405,157.49	\$1,098,350.28	\$313,770.74	\$1,412,121.02	\$1,419,015.00	\$1,461,150.00
410.700	Capital Expenditures - Police	\$31,763.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
410.740	Vehicle Purchase Expense - Police	\$8,228.00	\$0.00	\$5,400.00	\$5,400.00	\$0.00	\$0.00
	Subtotal - Police Capital Expenses	\$39,991.18	\$0.00	\$5,400.00	\$5,400.00	\$0.00	\$0.00
	Total Police Expenses	\$1,445,148.67	\$1,098,350.28	\$319,170.74	\$1,417,521.02	\$1,419,015.00	\$1,461,150.00



EXPENSES – CROSSING GUARDS

		2020	2021	2021 projected	Total	2021	2022
Acct #	Expenses (con't)		9 months	3 months	2021	Budget	Budget
419.115	Crossing Guard Salary Expense	\$6,875.88	\$1,910.49	\$600.00	\$2,510.49	\$13,200.00	\$10,000.00
419.192	Crossing Guard Social Security Expense	\$526.01	\$146.15	\$45.90	\$192.05	\$1,010.00	\$765.00
419.242	Crossing Guard Material & Supplies Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
419.354	Crossing Guard Workers Comp Expense	\$25.00	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00
	Subtotal - Crossing Guard Expenses	\$7,426.89	\$2,106.64	\$645.90	\$2,752.54	\$14,310.00	\$10,865.00

EXPENSES – PARKING MANAGEMENT

		2020	2021	2021 projected	Total	2021	2022
Acct #	Expenses (con't)		9 months	3 months	2021	Budget	Budget
406.382	Parking Lot Rental Exp - GG	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	\$1,500.00
419.512	Parking Enforcement Wages	\$33,745.24	\$29,881.85	\$14,681.10	\$44,562.95	\$42,000.00	\$51,600.00
419.517	Parking Enforcement Data Processing Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$30.00	\$30.00
419.517	Parking Enforcement Data Proc Exp	\$0.00	\$30.00	\$30.00	\$60.00	\$0.00	\$100.00
419.520	Parking Enforcement IT/Email Expense	\$0.00	\$0.00	\$53.46	\$53.46	\$0.00	\$180.00
419.531	Parking Enforcement Fuel Expense	\$207.55	\$463.75	\$253.00	\$716.75	\$275.00	\$900.00
419.538	Parking Enforcement Uniform Expense	\$513.75	\$579.32	\$136.34	\$715.66	\$150.00	\$1,000.00
419.541	Parking Enforcement Advertising Exp	\$1,334.76	\$75.03	\$0.00	\$75.03	\$500.00	\$500.00
419.542	Parking Enforcement Mat & Supp Expense	\$437.83	\$838.80	\$2,344.00	\$3,182.80	\$1,000.00	\$4,000.00
419.543	Parking Enforcement Shipping Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
419.544	Parking Enforcement Copy Expense	\$0.00	\$0.00	\$25.00	\$25.00	\$25.00	\$25.00
419.592	Parking Enforcement Social Sec Expense	\$2,288.31	\$2,285.97	\$1,123.10	\$3,497.38	\$3,215.00	\$3,940.00
419.593	Parking Enforce Enrollment/Admin-Retire	\$20.00	\$16.00	\$20.00	\$36.00	\$0.00	\$0.00
419.594	Parking Enforc Unemployment Comp Exp	\$1,552.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
419.596	Parking Enforcement Health Ins Expense	\$25,024.50	\$25,338.62	\$4,686.99	\$30,025.61	\$30,000.00	\$29,415.00
419.597	Parking Enforcement Retirement Expense	\$1,124.86	\$0.00	\$0.00	\$0.00	\$0.00	\$865.00
419.598	Parking Enforce Health Care Exp-In House	\$1,150.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
419.599	Parking Enforcement Life Insurance Exp	\$110.52	-\$18.42	\$40.76	\$22.34	\$0.00	\$60.00
419.610	Parking Enforcement Office Supp Expense	\$10.00	\$24.99	\$0.00	\$24.99	\$25.00	\$50.00
419.621	Parking Enforcement Phone Expense	\$10.00	\$52.50	\$0.00	\$52.50	\$25.00	\$75.00
419.642	Parking Enforcement Printing Expense	\$1,300.40	\$699.50	\$300.00	\$999.50	\$1,400.00	\$1,400.00
419.651	Parking Enforce Vehicle & Equip Maint Ex	\$120.98	\$219.26	\$100.00	\$319.26	\$400.00	\$500.00
419.653	Parking Meter Maintenance Expense	\$382.72	\$0.00	\$0.00	\$0.00	\$400.00	\$400.00
419.654	Parking Kiosk & Meter Charges Expense	\$11,803.29	\$29,931.04	\$8,650.00	\$38,581.04	\$29,775.00	\$40,000.00
419.716	Dog Handling/Boarding Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
419.751	Parking Enforcement Comm Ins Expense	\$1,000.00	\$1,200.00	\$0.00	\$1,200.00	\$1,200.00	\$1,250.00
419.754	Parking Enforce Workers Comp Ins Exp	\$150.00	\$130.00	\$50.00	\$180.00	\$130.00	\$500.00
419.755	Material & Supp Expense - Animal Control	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00



GENERAL FUND

EXPENSES – PARKING MANAGEMENT, CONTINUED

		2020	2021	2021	Total	2021	2022
Acct #	Expenses (con't)		9 months	3 months	2021	Budget	Budget
419.928	Parking Maint Agreement/License Expens	\$3,827.88	\$0.00	\$2,000.00	\$2,000.00	\$4,000.00	\$2,000.00
419.974	Parking Enforce Repairs to Private Prop	\$861.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
445.240	Parking Lot Maint Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
445.321	Parking Lot-EV Charging Electricity Exp	\$627.45	\$345.88	\$265.00	\$610.88	\$900.00	\$900.00
445.420	Maint of Parking Lots	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
445.450	Parking Lot-EV Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal - Parking Enforce Operating Exp	\$89,104.32	\$93,594.09	\$34,758.75	\$128,352.84	\$116,225.00	\$141,965.00
419.700	Parking Meter Equipment Expense	\$0.00	\$4,828.27	\$0.00	\$4,828.27	\$0.00	\$0.00
419.701	Parking Meter Upgrade Project	\$94,523.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
419.702	Parking Kiosk Installation Expense	\$27,601.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal - Parking Enforce Capital Exp	\$122,124.78	\$4,828.27	\$0.00	\$4,828.27	\$0.00	\$0.00
	Total Parking Enforcement Expenses	\$211,229.10	\$98,422.36	\$34,758.75	\$133,181.11	\$116,225.00	\$141,965.00

EXPENSES – NUISANCE CODE ENFORCEMENT

		2020	2021	2021	Total	2021	2022
Acct #	Expenses (con't)		9 months	3 months	2021	Budget	Budget
413.112	Salary Expense - Codes	\$3,298.72	\$6,804.86	\$2,600.00	\$9,404.86	\$5,075.00	\$11,000.00
413.192	Social Security Expense - Codes	\$252.36	\$520.57	\$198.90	\$719.47	\$390.00	\$845.00
413.194	Unemployment Comp Expense - Codes	\$19.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
413.210	Office Supplies Expense - Codes	\$30.00	\$28.99	\$0.00	\$28.99	\$35.00	\$100.00
413.215	Postage Expense - Codes	\$55.00	\$60.00	\$0.00	\$60.00	\$60.00	\$150.00
413.231	Fuel Expense - Codes	\$0.00	\$20.00	\$20.00	\$40.00	\$0.00	\$75.00
413.242	Materials & Supplies Expense - Codes	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
413.260	Minor Equipment Expense - Codes	\$53.02	\$33.74	\$14.46	\$48.20	\$65.00	\$65.00
413.317	Data Processing Expense - Codes	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$100.00
413.320	IT Services Expense - Codes	\$391.66	\$128.03	\$270.00	\$398.03	\$400.00	\$400.00
413.321	Telephone Expense - Codes	\$80.00	\$75.00	\$55.00	\$130.00	\$130.00	\$125.00
413.325	Internet Expense - Codes	\$125.00	\$11.00	\$114.00	\$125.00	\$125.00	\$120.00
413.341	Advertising Expense - Codes	\$117.50	\$51.10	\$0.00	\$51.10	\$250.00	\$150.00
414.342	Printing Expense - Codes	\$0.00	\$107.63	\$0.00	\$107.63	\$50.00	\$125.00
413.344	Copy Expense - Codes	\$70.00	\$60.00	\$0.00	\$60.00	\$70.00	\$70.00
413.351	Commercial Insurance Expense - Codes	\$75.00	\$110.00	\$0.00	\$110.00	\$110.00	\$110.00
413.354	Workers Comp Insurance Expense-Codes	\$20.00	\$20.00	\$0.00	\$20.00	\$20.00	\$40.00
413.361	Electricity Expense - Codes	\$81.47	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
413.450	Contracted Services Expense - Codes	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00
413.460	Training/Seminar Expense - Codes	\$0.00	\$95.00	\$235.00	\$330.00	\$150.00	\$300.00
	Subtotal - Code Expenses	\$4,719.26	\$8,175.92	\$3,507.36	\$11,683.28	\$7,055.00	\$13,900.00



EXPENSES – PLANNING, ZONING ADMINISTRATION

				2021			
		2020	2021	projected	Total	2021	2022
Acct #	Expenses (cont)		9 months	3 months	2021	Budget	Budget
414.112	Salary Expense - Plan/Zoning	\$0.00	\$12,543.96	\$6,156.80	\$18,700.76	\$17,000.00	\$19,125.00
414.192	Social Security Expense - Plan/Zoning	\$0.00	\$959.61	\$471.00	\$1,430.61	\$1,300.00	\$1,465.00
414.193	Enrollment/Admin Exp-PMRS-PL/ZONE	\$0.00	\$0.00	\$20.00	\$20.00	\$0.00	\$20.00
414.197	Retirement Exp - KD/P/Z	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,700.00
414.210	Office Supplies Expense - Plan/zoning	\$175.00	\$133.98	\$75.00	\$208.98	\$270.00	\$225.00
414.215	Postage Expense - Plan/Zoning	\$37.75	\$96.50	\$0.00	\$96.50	\$100.00	\$100.00
414.231	Fuel Expense - Plan/Zoning	\$0.00	\$0.00	\$25.00	\$25.00	\$50.00	\$100.00
414.260	Minor Equipment Expense - Plan/Zoning	\$53.02	\$43.38	\$14.46	\$57.84	\$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	\$190.00	\$212.76	\$175.00	\$387.76	\$625.00	\$450.00
414.320	IT Services Expense - Plan/Zoning	\$2,296.40	\$1,473.88	\$1,018.00	\$2,491.88	\$2,700.00	\$2,700.00
414.321	Telephone Expense-Plan/Zoning	\$70.57	\$125.00	\$0.00	\$125.00	\$150.00	\$150.00
414.324	Cell Phone Expense-Plan/Zoning	\$0.00	\$277.33	\$120.00	\$397.33	\$0.00	\$480.00
414.325	Internet Expense - Plan/Zoning	\$144.00	\$111.00	\$30.00	\$141.00	\$150.00	\$150.00
414.331	Travel Expense - Plan/Zoning	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$75.00
414.341	Advertising Expense - Plan/Zoning	\$601.21	\$47.20	\$250.00	\$297.20	\$300.00	\$300.00
414.342	Printing Expense - Plan/Zoning	\$0.00	\$28.00	\$0.00	\$28.00	\$50.00	\$50.00
414.344	Copy Expense - Plan/Zoning	\$195.17	\$137.88	\$100.00	\$237.88	\$500.00	\$275.00
414.351	Commercial Insurance Exp - Plan/Zoning	\$100.00	\$422.34	\$152.66	\$575.00	\$575.00	\$600.00
414.354	Workers Comp Insurance Exp - Plan/Zonir	\$0.00	\$70.00	\$10.00	\$80.00	\$70.00	\$80.00
414.356	Wayfinding Grant Expense-Planning/Zonin	\$33,591.50	\$9,824.00	\$0.00	\$9,824.00	\$5,000.00	\$0.00
414.361	Electricity Expense - Plan/Zoning	\$55.12	\$75.00	\$25.00	\$100.00	\$100.00	\$100.00
414.384	Contracted Services-In House-Plan/Zoning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
414.420	Sub/Dues/Membership Expense-Plan/Zoni	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
414.460	Training/Seminar Expense - Plan/Zoning	\$0.00	\$210.00	\$75.00	\$285.00	\$300.00	\$325.00
414.461	Meeting Expense - Plan/Zoning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
414.905	Miscellaneous Expense - Plan/Zoning	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
414.910	CLG Grant Match-Plan/Zoning	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal - Plan/Zoning Expenses	\$37,509.74	\$26,791.82	\$8,717.92	\$35,509.74	\$29,625.00	\$28,755.00

**EXPENSES – STREETS DEPARTMENT**

				2021			
		2020	2021	projected	Total	2021	2022
Acct #	Expenses (con't)		9 months	3 months	2021	Budget	Budget
430.112	Salary Expense - ST	\$286,130.92	\$155,444.04	\$88,172.62	\$243,616.66	\$221,000.00	\$315,000.00
430.126	Reimburse for Labor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430.180	Overtime Wages - ST	\$16,384.49	\$7,830.80	\$2,769.90	\$10,600.70	\$21,000.00	\$15,000.00
430.191	Workboots Expense - ST	\$995.98	\$865.56	\$0.00	\$865.56	\$800.00	\$800.00
430.192	Social Security Expense - ST	\$22,976.81	\$13,804.45	\$6,300.00	\$20,104.45	\$15,500.00	\$25,000.00
430.193	Enrollment/Admin Exp - PMRS - ST	\$40.00	\$61.60	\$20.00	\$81.60	\$50.00	\$20.00
430.194	Unemployment Comp Expense - ST	\$8,242.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430.196	Health Insurance Expense - ST	\$73,684.68	\$56,954.82	\$16,600.00	\$73,554.82	\$63,000.00	\$104,250.00
430.197	Retirement Expense - ST	\$48,506.40	\$2,487.13	\$14,650.00	\$17,137.13	\$14,850.00	\$16,500.00
430.198	Health Care Expense - In-House - ST	\$7,089.69	\$866.34	\$3,990.00	\$4,856.34	\$10,000.00	\$4,500.00
430.199	Life Insurance Expense - ST	\$3,197.08	\$340.01	\$255.87	\$595.88	\$665.00	\$665.00
430.210	Office Supplies Expense - ST	\$844.87	\$488.09	\$500.00	\$988.09	\$1,350.00	\$1,100.00
430.215	Postage Expense - ST	\$265.00	\$1,200.00	\$300.00	\$1,500.00	\$1,500.00	\$1,500.00
430.226	Janitorial Supplies Expense - ST	\$789.66	\$344.02	\$425.00	\$769.02	\$825.00	\$800.00
430.231	Fuel Expense - ST	\$10,892.29	\$9,617.18	\$6,150.00	\$15,767.18	\$20,500.00	\$19,750.00
430.238	Clothing & Uniform Expense - ST	\$1,884.31	\$1,124.77	\$1,273.91	\$2,398.68	\$1,950.00	\$2,600.00
430.245	Street & Road Signs Expense - ST	\$4,061.57	\$4,849.26	\$560.44	\$5,409.70	\$1,000.00	\$5,200.00
430.246	Materials & Supplies Expense - ST	\$2,851.55	\$2,910.40	\$3,500.00	\$6,410.40	\$15,500.00	\$8,500.00
430.249	Computer Software Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
430.251	Vehicle & Equip Maintenance Expense-ST	\$15,731.60	\$19,090.78	\$8,500.00	\$27,590.78	\$25,000.00	\$31,000.00
430.255	Shop Supplies/Equipment Expense - ST	\$1,977.25	\$2,628.48	\$700.00	\$3,328.48	\$3,360.00	\$4,300.00
430.259	Electrical Supplies Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
430.260	Tools & Minor Equip Expense - ST	\$542.54	\$2,565.65	\$2,671.91	\$5,237.56	\$2,700.00	\$5,000.00
430.311	Audit Expense - ST	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,150.00
430.313	Engineering Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$500.00
430.314	Legal Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
430.317	Data Processing Expense - ST	\$730.19	\$386.18	\$363.82	\$750.00	\$750.00	\$800.00



EXPENSES – STREETS DEPARTMENT, CONTINUED

		2020	2021	2021 projected	Total	2021	2022
Acct #	Expenses (cont)		9 months	3 months	2021	Budget	Budget
430.318	Janitorial Services Expense - ST	\$4,000.00	\$3,000.00	\$1,000.00	\$4,000.00	\$4,000.00	\$4,000.00
430.320	IT Services Expense - ST	\$2,154.99	\$2,117.35	\$1,200.00	\$3,317.35	\$3,400.00	\$3,400.00
430.321	Telephone Expense - ST	\$2,820.94	\$1,705.26	\$780.00	\$2,485.26	\$4,300.00	\$3,000.00
430.322	Cable Expense - ST	\$7.39	\$31.60	\$15.80	\$47.40	\$0.00	\$60.00
430.324	Cell Phone Expense - ST	\$2,614.12	\$1,201.99	\$700.00	\$1,901.99	\$2,400.00	\$2,400.00
430.325	Internet Expense - ST	\$222.00	\$137.00	\$100.00	\$237.00	\$250.00	\$1,350.00
430.327	Radio Maintenance Expense - ST	\$139.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
430.329	Emergency Notification Expense - ST	\$442.52	\$1,514.71	\$700.00	\$2,214.71	\$1,750.00	\$2,200.00
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	\$120.00	\$120.00	\$1,700.00	\$160.00
430.341	Advertising Expense - ST	\$0.00	\$510.00	\$0.00	\$510.00	\$500.00	\$500.00
430.342	Printing Expense - ST	\$130.80	\$255.00	\$100.00	\$355.00	\$700.00	\$500.00
430.344	Copy Expense - ST	\$0.00	\$41.84	\$50.00	\$91.84	\$260.00	\$175.00
430.351	Commercial Insurance Expense - ST	\$8,300.00	\$8,100.00	\$0.00	\$8,100.00	\$8,100.00	\$8,500.00
430.354	Workers Comp Insurance Expense - ST	\$17,400.00	\$11,600.00	\$200.00	\$11,800.00	\$11,600.00	\$21,000.00
430.361	Electricity Expense - ST	\$2,323.12	\$772.22	\$1,200.00	\$1,972.22	\$2,900.00	\$2,200.00
430.362	Natural Gas Expense - ST	\$7,620.74	\$6,797.47	\$1,500.00	\$8,297.47	\$8,600.00	\$10,500.00
430.373	Building/Prop Maintenance Expense - ST	\$930.69	\$1,407.33	\$100.00	\$1,507.33	\$2,400.00	\$2,000.00
430.384	Equipment Rental Expense - ST	\$1,600.00	\$69.87	\$400.00	\$469.87	\$2,500.00	\$2,000.00
430.420	Dues/Sub/Memberships Expense - ST	\$75.00	\$75.00	\$0.00	\$75.00	\$75.00	\$80.00
430.450	Contracted Services Expense - ST	\$7,939.90	\$0.00	\$75.00	\$75.00	\$6,100.00	\$6,000.00
430.460	Training/Seminar Expense -ST	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
430.470	CDL/License/Re-Cert Expense - ST	\$434.99	\$579.00	\$0.00	\$579.00	\$250.00	\$600.00
430.471	Drug Testing Expense - ST	\$97.26	\$302.67	\$0.00	\$302.67	\$200.00	\$350.00
430.472	Permit/License Fees Expense - ST	\$770.00	\$220.00	\$35.00	\$255.00	\$800.00	\$800.00
430.474	Repairs to Private Property Expense - ST	\$2,164.17	\$0.00	\$250.00	\$250.00	\$500.00	\$500.00
430.701	Lease/Loan Payments-ST	\$52,422.62	\$14,630.49	\$37,558.63	\$52,189.12	\$52,190.00	\$14,950.00
430.905	Miscellaneous Expense - ST	\$1,364.22	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
431.246	Street Cleaning & Painting Expense - ST	\$3,043.83	\$13,234.00	\$0.00	\$13,234.00	\$6,000.00	\$15,500.00
433.246	Traffic Signals Expense - ST	\$1,872.10	\$16,037.40	-\$11,660.36	\$4,377.04	\$500.00	\$4,000.00
433.370	Traffic Signal Maint Service Expense - ST	\$0.00	\$0.00	\$4,377.04	\$4,377.04	\$1,000.00	\$500.00
438.246	Maintenance of Streets Expense - ST	\$30,961.36	\$20,424.98	\$5,495.61	\$25,920.59	\$32,000.00	\$10,000.00
446.000	Storm Water Mgmt Exp- Storm Drains - S	\$0.00	\$400.00	\$10,000.00	\$10,400.00	\$20,000.00	\$20,000.00
	Subtotal - Street Operating Expenses	\$660,770.64	\$389,024.74	\$213,100.19	\$602,124.93	\$599,625.00	\$703,610.00
430.255A	Shop Capital Expenses - ST	\$1,470.48	\$707.41	\$0.00	\$707.41	\$0.00	\$7,800.00
430.700	Capital Expenditures - ST	\$8,682.00	\$1,411.25	\$26,460.36	\$27,871.61	\$0.00	\$30,650.00
430.702	Redesign of Parking Lots - ST	\$800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430.706	Curbing Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
	Subtotal - Street Capital Expenses	\$10,952.48	\$2,118.66	\$26,460.36	\$28,579.02	\$10,000.00	\$48,450.00
	Total Street Expenses	\$671,723.12	\$391,143.40	\$239,560.55	\$630,703.95	\$609,625.00	\$752,060.00

**EXPENSES – OTHER**

				2021			
		2020	2021	projected	Total	2021	2022
Acct #	Expenses (con't)		9 months	3 months	2021	Budget	Budget
411.500	Firemen's Relief Grant Passthru	\$30,860.81	\$0.00	\$27,517.47	\$27,517.47	\$30,000.00	\$30,000.00
412.354	Ambulance Volunteers Workers Comp Exp	\$955.00	\$955.00	\$0.00	\$955.00	\$955.00	\$955.00
441.000	Cemetary Expense	\$9,515.63	\$146.40	\$4,453.60	\$4,600.00	\$4,600.00	\$4,600.00
447.000	CATA Expense	\$25,343.00	\$20,125.75	\$6,900.25	\$27,026.00	\$27,775.00	\$26,045.00
450.000	Talleyrand Park Expense	\$33,319.43	\$1,072.60	\$0.00	\$1,072.60	\$0.00	\$0.00
452.530	Contribution to Nitt Valley Jt Rec Auth	\$6,187.00	\$0.00	\$6,105.00	\$6,105.00	\$6,190.00	\$6,105.00
455.000	Shade Tree Commission Expense	\$230.00	\$1,180.00	\$1,417.79	\$2,597.79	\$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	\$447.72	\$46.45	\$0.00	\$46.45	\$250.00	\$250.00
462.000	CDBG Expense	\$3,217.32	\$996.03	\$300.00	\$1,296.03	\$3,000.00	\$1,000.00
465.000	Downtown Bellefonte Inc Contribution	\$15,750.00	\$6,300.00	\$3,150.00	\$9,450.00	\$12,600.00	\$8,400.00
481.000	Unemployment Comp Ins Expense	\$0.00	\$5,412.20	\$0.00	\$5,412.20	\$0.00	\$5,255.00
483.300	Distribute Pension State Aid	\$149,704.73	\$0.00	\$38,948.00	\$38,948.00	\$25,000.00	\$35,000.00
497.000	STMP Implementation Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
498.000	COVID 19 Expenses	\$39,489.00	\$0.00	\$24.46	\$24.46	\$5,000.00	\$0.00
	Subtotal - Other Expenses	\$339,544.64	\$60,759.43	\$88,816.57	\$149,576.00	\$149,895.00	\$152,135.00

EXPENSES – HISTORICAL ARCHITECTURAL REVIEW BOARD (HARB)

				2021			
		2020	2021	projected	Total	2021	2022
Acct #	Expenses (con't)		9 months	3 months	2021	Budget	Budget
468.115	Salary Expense - HARB	\$0.00	\$8,078.40	\$1,921.60	\$10,000.00	\$10,000.00	\$10,000.00
468.192	Social Security/Fringe Expense - HARB	\$0.00	\$618.00	\$147.00	\$765.00	\$765.00	\$765.00
468.197	Retirement Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
468.210	Office Supplies Expense - HARB	\$55.00	\$60.00	\$40.00	\$100.00	\$100.00	\$100.00
468.215	Postage Expense - HARB	\$35.00	\$0.00	\$50.00	\$50.00	\$50.00	\$75.00
468.231	Fuel Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15.00
468.242	Materials & Supplies Expense - HARB	\$15.84	\$0.00	\$0.00	\$0.00	\$50.00	\$25.00
468.317	Data Processing Expense - HARB	\$614.00	\$515.00	\$225.00	\$740.00	\$1,300.00	\$850.00
468.320	IT Services Expense - HARB	\$99.66	\$53.03	\$18.00	\$71.03	\$115.00	\$100.00
468.321	Telephone Expense - HARB	\$20.00	\$40.00	\$30.00	\$70.00	\$75.00	\$70.00
468.331	Travel Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$50.00
468.341	Advertising Expense - HARB	\$36.67	\$18.60	\$100.00	\$118.60	\$250.00	\$175.00
468.342	Printing Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$50.00
468.344	Copy Expense - HARB	\$0.00	\$75.00	\$25.00	\$100.00	\$110.00	\$100.00
468.351	Commercial Insurance - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00
468.354	Workers Comp Insurance Expense - HARB	\$0.00	\$35.00	\$0.00	\$35.00	\$35.00	\$35.00
468.450	Contracted Services Exp - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00
468.900	Grant Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,500.00
	Subtotal -HARB Expenses	\$876.17	\$9,493.03	\$2,556.60	\$12,049.63	\$15,975.00	\$43,920.00

**EXPENSES – TOTALS**

				2021			
		2020	2021	projected	Total	2021	2022
Acct #	Expenses (con't)		9 months	3 months	2021	Budget	Budget
	Total Operating Expenses	\$3,283,349.09	\$2,188,553.40	\$822,720.63	\$3,011,274.03	\$3,034,880.00	\$3,299,515.00
	Total Capital Expenses	\$173,068.44	\$6,946.93	\$31,860.36	\$38,807.29	\$10,000.00	\$48,450.00
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	\$3,573,917.53	\$2,313,000.33	\$854,580.99	\$3,167,581.32	\$3,162,380.00	\$3,465,465.00
	net income/(loss)	\$47,801.66	\$710,916.70	-\$394,821.21	\$316,095.49	\$0.00	\$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

DETAILED CURRENT YEAR AND 2022 PROPOSED BUDGET

				2021			
		Final	2021	projected	2021	2021	2022
Acct #		2020	9 months	3 months	Total	Budget	Budget
	<u>Revenue</u>						
301.100	Real Estate Tax Rev - Current	\$93,774.47	\$57,885.05	\$260.00	\$58,145.05	\$53,365.00	\$57,000.00
301.200	Real Estate Tax Rev - Supplement	\$38.29	\$57.54	\$0.00	\$57.54	\$25.00	\$25.00
301.400	Real Estate Tax Rev - Delinquent	\$1,829.08	\$924.55	\$325.00	\$1,249.55	\$1,400.00	\$1,000.00
341.010	Interest Income	\$921.03	\$164.68	\$47.00	\$211.68	\$800.00	\$150.00
	Subtotal Revenue	\$96,562.87	\$59,031.82	\$632.00	\$59,663.82	\$55,590.00	\$58,175.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$96,990.00	\$63,965.00
	Total Revenue	\$96,562.87	\$59,031.82	\$632.00	\$59,663.82	\$152,580.00	\$122,140.00
	<u>Expenses</u>						
434.210	Office Supplies Expense	\$30.00	\$25.00	\$0.00	\$25.00	\$25.00	\$25.00
434.215	Postage Expense	\$5.00	\$5.00	\$0.00	\$5.00	\$5.00	\$5.00
434.249	Repairs & Maintenance Supp Exp	\$133.85	\$0.00	\$50.00	\$50.00	\$300.00	\$200.00
434.311	Audit Expense	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00	\$110.00
434.351	Commercial Insurance Expense	\$1,100.00	\$1,150.00	\$0.00	\$1,150.00	\$1,150.00	\$1,200.00
434.361	Streetlighting Electricity Expense	\$47,449.27	\$32,473.49	\$12,000.00	\$44,473.49	\$51,000.00	\$48,000.00
434.370	Repair/Upgrade Streetlight Exp	\$0.00	\$10,692.00	\$46,353.75	\$57,045.75	\$100,000.00	\$72,600.00
	Total Expenses	\$48,818.12	\$44,345.49	\$58,503.75	\$102,849.24	\$152,580.00	\$122,140.00
	net income/(loss)	\$47,744.75	\$14,686.33	-\$57,871.75	-\$43,185.42	\$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

DETAILED CURRENT YEAR AND 2022 PROPOSED BUDGET

REVENUE

				2021			
		Final	2021	projected	2021	2021	2022
Acct #		2020	9 months	3 months	Total	Budget	Budget
	Revenue						
301.100	Real Estate Tax Rev - Current	\$73,045.59	\$71,389.42	\$300.00	\$71,689.42	\$68,040.00	\$71,500.00
301.200	Real Estate Tax Rev - Supplement	\$28.33	\$44.87	\$0.00	\$44.87	\$15.00	\$20.00
301.400	Real Estate Tax Rev - Delinquent	\$1,354.12	\$704.48	\$325.00	\$1,029.48	\$1,200.00	\$900.00
341.010	Interest Income	\$1,113.94	\$202.72	\$60.00	\$262.72	\$1,000.00	\$250.00
354.000	Safer Grant Revenue	\$0.00	\$440,988.82	\$50,000.00	\$490,988.82	\$100,000.00	\$150,000.00
358.110	Fire Protection Rev (S,B,M)	\$116,069.67	\$71,543.84	\$48,216.05	\$119,759.89	\$119,760.00	\$123,210.00
362.200	Special Fire Protection Fees	\$1,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Revenue	\$192,811.65	\$584,874.15	\$98,901.05	\$683,775.20	\$290,015.00	\$345,880.00

FIRE DEPARTMENT OPERATING FUND



EXPENSES

				2021			
		Final	2021	projected	2021	2021	2022
Acct #		2020	9 months	3 months	Total	Budget	Budget
	<u>Expenses</u>						
411.110	Fire Chief's Stipend Expense	\$750.00	\$1,250.00	\$250.00	\$1,500.00	\$1,500.00	\$1,500.00
411.192	Fire Chief's Social Security Expense	\$57.38	\$95.63	\$19.12	\$114.75	\$115.00	\$115.00
411.210	Office Supplies Expense	\$147.95	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
411.215	Postage Expense	\$35.00	\$100.00	\$0.00	\$100.00	\$100.00	\$85.00
411.231	Fuel Expense	\$6,170.78	\$6,641.88	\$3,900.00	\$10,541.88	\$7,100.00	\$11,500.00
411.242	Safety Equipment Expense	\$23,063.00	\$1,185.60	\$1,800.00	\$2,985.60	\$3,000.00	\$3,000.00
411.249	Materials & Supplies Expense	\$505.55	\$3,439.03	\$1,200.00	\$4,639.03	\$750.00	\$5,000.00
411.251	Fire Equipment Maintenance Exp	\$54,012.84	\$26,682.90	\$16,000.00	\$42,682.90	\$45,000.00	\$47,000.00
411.260	Minor Equipment Expense	\$9,120.39	\$0.00	\$29,000.00	\$29,000.00	\$29,500.00	\$30,000.00
411.311	Audit Expense	\$450.00	\$0.00	\$400.00	\$400.00	\$400.00	\$400.00
411.314	Legal Expense	\$17.50	\$0.00	\$0.00	\$0.00	\$300.00	\$200.00
411.315	Physicals Expense	\$0.00	\$250.00	\$0.00	\$250.00	\$15,000.00	\$16,000.00
411.317	Data Processing Expense	\$70.00	\$60.00	\$40.00	\$100.00	\$400.00	\$250.00
411.320	IT Services Expense	\$128.90	\$106.08	\$43.00	\$149.08	\$150.00	\$165.00
411.324	Cell Phone/IPAD/JetPacks Expense	\$6,928.78	\$4,388.80	\$1,710.00	\$6,098.80	\$7,000.00	\$7,000.00
411.327	Radio/Pager Maintenance Expense	\$426.12	\$653.25	\$20.00	\$673.25	\$500.00	\$700.00
411.328	Maintenance Agreements Expense	\$500.00	\$0.00	\$0.00	\$0.00	\$600.00	\$0.00
411.341	Advertising Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	\$100.00
411.342	Printing Expense	\$0.00	\$0.00	\$28.00	\$28.00	\$50.00	\$50.00
411.344	Copy Expense	\$35.00	\$0.00	\$40.00	\$40.00	\$70.00	\$50.00
411.351	Commercial Ins Expense	\$31,983.29	\$20,100.00	\$0.00	\$20,100.00	\$20,100.00	\$20,000.00
411.354	Workers Comp Ins Exp	\$24,470.00	\$18,841.00	\$5,755.00	\$24,596.00	\$32,000.00	\$22,960.00
411.361	Electricity Expense	\$5,324.82	\$1,781.68	\$3,200.00	\$4,981.68	\$10,000.00	\$6,100.00
411.362	Natural Gas Expense	\$8,932.00	\$3,896.00	\$4,000.00	\$7,896.00	\$11,000.00	\$10,500.00
411.366	Water Service Expense	\$91.40	\$71.45	\$75.00	\$146.45	\$150.00	\$155.00
411.373	Building Maintenance Expense	\$137.50	\$275.00	\$825.00	\$1,100.00	\$1,200.00	\$1,200.00
411.420	Dues/Sub/Membership Exp	\$2,568.00	\$3,614.20	\$0.00	\$3,614.20	\$2,700.00	\$3,800.00
411.460	Training/Seminar Expense	\$185.00	\$0.00	\$0.00	\$0.00	\$555.00	\$0.00
411.902	Federal Grant Expense	\$2,600.00	\$459,845.42	\$50,000.00	\$509,845.42	\$100,000.00	\$150,000.00
411.905	Miscellaneous Expense	\$0.00	\$363.68	\$0.00	\$363.68	\$25.00	\$25.00
411.950	Fire Police Supplies Expense	\$174.00	\$0.00	\$500.00	\$500.00	\$500.00	\$525.00
	Subtotal Expenses	\$178,885.20	\$553,741.60	\$118,805.12	\$672,546.72	\$290,015.00	\$338,480.00
492.095	Transfer to Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,400.00
	Total Expenses and Transfers	\$178,885.20	\$553,741.60	\$118,805.12	\$672,546.72	\$290,015.00	\$345,880.00
	net income/(loss)	\$13,926.45	\$31,132.55	-\$19,904.07	\$11,228.48	\$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

DETAILED CURRENT YEAR AND 2022 PROPOSED BUDGET

				2021			
		Final	2021	projected	2021	2021	2022
Acct #		2020	9 months	3 months	Total	Budget	Budget
	<u>Revenue</u>						
301.100	Real Estate Tax Rev - Current	\$36,522.78	\$35,694.73	\$125.00	\$35,819.73	\$33,460.00	\$34,190.00
301.200	Real Estate Tax Rev - Supplement	\$14.17	\$22.45	\$0.00	\$22.45	\$10.00	\$15.00
301.400	Real Estate Tax Rev - Delinquent	\$677.05	\$352.25	\$120.00	\$472.25	\$500.00	\$400.00
341.010	Interest Income	\$663.26	\$96.55	\$27.00	\$123.55	\$500.00	\$95.00
358.110	Fire Protection Revenue (S,B,M)	\$60,796.36	\$44,785.28	\$15,025.37	\$59,810.65	\$59,810.00	\$59,580.00
387.000	Donation Revenue	\$4,294.53	\$12,000.00	\$0.00	\$12,000.00	\$10,000.00	\$10,000.00
391.100	Sale of Fixed Assets Revenue	\$5,000.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00
	Total Revenue	\$107,968.15	\$92,951.26	\$16,297.37	\$109,248.63	\$104,280.00	\$104,280.00
	<u>Expenses</u>						
411.210	Office Supplies Expense	\$15.00	\$15.00	\$0.00	\$15.00	\$15.00	\$15.00
411.215	Postage Expense	\$5.00	\$10.00	\$0.00	\$10.00	\$10.00	\$10.00
411.750	Equipment Expense	\$15,353.00	\$21,295.00	\$0.00	\$21,295.00	\$0.00	\$0.00
470.000	Payment on Fire Equipment Loans	\$99,049.58	\$81,142.60	\$19,280.76	\$100,423.36	\$104,255.00	\$104,255.00
	Total Expenses	\$114,422.58	\$102,462.60	\$19,280.76	\$121,743.36	\$104,280.00	\$104,280.00
	net income/(loss)	-\$6,454.43	-\$9,511.34	-\$2,983.39	-\$12,494.73	\$0.00	\$0.00

PARKS & RECREATION FUND

QUICK FACTS:

- ✓ No increase is being proposed for this fund
- ✓ Parks are supported primarily by a line item real estate tax which means the revenues can only be used for Parks
- ✓ State and Federal grants (money that does not have to be paid back) are often used to fund projects within the parks
- ✓ Renovations to the Governors Park pool are expected to start in the near future

DETAILED CURRENT YEAR AND 2022 PROPOSED BUDGET

DETAILED REVENUE

				2021			
		Final	2021	projected	2021	2021	2022
Acct #		2020	9 months	3 months	Total	Budget	Budget
	<u>Revenue</u>						
301.100	Real Estate Tax Rev - Current	\$113,516.74	\$110,942.61	\$400.00	\$111,342.61	\$102,000.00	\$109,700.00
301.200	Real Estate Tax Rev - Supplement	\$44.02	\$69.74	\$0.00	\$69.74	\$25.00	\$35.00
301.400	Real Estate Tax Rev - Delinquent	\$1,869.17	\$1,086.91	\$425.00	\$1,511.91	\$1,500.00	\$1,200.00
341.010	Interest Income	\$537.90	\$54.36	\$10.00	\$64.36	\$500.00	\$55.00
342.300	Rental Revenue - Governor's Park	\$1,410.00	\$2,815.00	\$0.00	\$2,815.00	\$1,400.00	\$2,500.00
342.301	Rental Revenue - Talleyrand Park	\$2,300.00	\$1,400.00	\$645.00	\$2,045.00	\$1,200.00	\$1,200.00
342.302	Talleyrand Park Application Fee	\$240.00	\$220.00	\$0.00	\$220.00	\$80.00	\$200.00
342.460	Use of Ballfields at Gov Park	\$450.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
354.090	Reimb from CDBG Grant	\$40,286.57	\$0.00	\$0.00	\$0.00	\$15,000.00	\$0.00
367.800	Sale of Fish Food Revenue	\$682.84	\$1,707.77	\$300.00	\$2,007.77	\$500.00	\$1,500.00
387.000	Donation Revenue	\$146.10	\$129.92	\$20.00	\$149.92	\$0.00	\$125.00
391.900	Sale of Equipment	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00
	Subtotal Revenue	\$161,483.34	\$118,426.31	\$3,800.00	\$122,226.31	\$122,205.00	\$116,515.00
392.095	Transfer In from Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,300.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$1,800.00	\$6,560.00
	Total Revenues	\$161,483.34	\$118,426.31	\$3,800.00	\$122,226.31	\$124,005.00	\$130,375.00

**DETAILED EXPENSES**

				2021			
		Final	2021	projected	2021	2021	2022
Acct #		2020	9 months	3 months	Total	Budget	Budget
	Expenses						
451.112	Salary Expense	\$29,069.01	\$35,213.40	\$10,750.00	\$45,963.40	\$49,000.00	\$47,500.00
451.192	Social Security Expense	\$2,215.99	\$2,693.81	\$822.38	\$3,516.19	\$3,750.00	\$3,635.00
451.194	Unemployment Comp Expense	\$547.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
451.197	Retirement Expense	\$6,417.92	\$0.00	\$0.00	\$0.00	\$1,300.00	\$0.00
451.210	Office Supplies Expense	\$35.00	\$87.40	\$0.00	\$87.40	\$50.00	\$55.00
451.215	Postage Expense	\$35.00	\$45.00	\$10.00	\$55.00	\$55.00	\$50.00
451.231	Fuel Expense	\$1,006.06	\$2,229.26	\$730.00	\$2,959.26	\$3,000.00	\$3,500.00
451.240	Fish Food Expense	\$14.49	\$59.96	\$0.00	\$59.96	\$75.00	\$80.00
451.247	Materials & Supplies Expense	\$5,498.23	\$3,212.88	\$500.00	\$3,712.88	\$5,600.00	\$5,300.00
451.251	Vehicle/Equipment Maint Expense	\$2,071.32	\$1,847.82	\$150.00	\$1,997.82	\$4,500.00	\$2,500.00
451.260	Minor Equipment Expense	\$0.00	\$548.00	\$250.00	\$798.00	\$1,000.00	\$6,000.00
451.311	Audit Expense	\$225.00	\$0.00	\$300.00	\$300.00	\$300.00	\$300.00
451.317	Data Processing Expense	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
451.321	Telephone Expense	\$276.77	\$95.99	\$40.00	\$135.99	\$400.00	\$140.00
451.341	Advertising Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$60.00	\$0.00
451.342	Printing Expense	\$25.00	\$0.00	\$50.00	\$50.00	\$50.00	\$50.00
451.351	Commercial Insurance Expense	\$1,125.00	\$1,115.00	\$0.00	\$1,115.00	\$1,115.00	\$1,115.00
451.354	Workers Comp Insurance Expense	\$2,755.00	\$2,800.00	\$0.00	\$2,800.00	\$2,800.00	\$2,850.00
451.361	Electricity Expense	\$2,369.27	\$925.92	\$490.00	\$1,415.92	\$3,500.00	\$1,500.00
451.375	Property Maintenance Expense	\$4,034.47	\$23.37	\$3,200.00	\$3,223.37	\$1,700.00	\$1,200.00
451.376	Park Improvements & Equip Exp	\$229.08	\$0.00	\$498.97	\$498.97	\$1,000.00	\$1,250.00
451.384	Equipment Rental Expense	\$214.75	\$0.00	\$0.00	\$0.00	\$300.00	\$200.00
451.420	Dues/Sub/Membership Exp	\$50.00	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00
451.450	Contracted Services Expense	\$9,860.90	\$4,620.00	\$0.00	\$4,620.00	\$4,000.00	\$4,000.00
498.000	COVID 19 Expense	\$4,823.50	\$40.00	\$0.00	\$40.00	\$2,300.00	\$0.00
	Subtotal - Operating Expenses	\$72,999.58	\$55,707.81	\$17,791.35	\$73,499.16	\$86,005.00	\$81,375.00
451.700	Capital Expenditures	\$63,282.89	\$12,005.05	\$10,000.00	\$22,005.05	\$10,000.00	\$21,000.00
492.095	Transfer to Capital Proj-Kepler Pool Co	\$56,000.00	\$28,000.00	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00
	Total Expenses	\$192,282.47	\$95,712.86	\$27,791.35	\$123,504.21	\$124,005.00	\$130,375.00
	net income/(loss)	-\$30,799.13	\$22,713.45	-\$23,991.35	-\$1,277.90	\$0.00	\$0.00

WATER FUND

QUICK FACTS:

- ✓ No increase in water rates is proposed at this time
- ✓ The Bellefonte Borough Authority sets the customer rates.
- ✓ 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.
- ✓ The Authority is interested in having an attractive cover built over the Big Spring and is taking steps toward having a PA DEP approved design.

DETAILED CURRENT YEAR AND 2022 PROPOSED BUDGET

REVENUES

		2020	2021	2021	Total	2021	2022
Acct #		Final	9 months	projected 3 months	2021	Budget	Budget
	Revenue						
341.010	Interest Income	\$2,684.78	\$479.17	\$165.00	\$644.17	\$2,020.00	\$600.00
378.000	Water Collections Revenue	\$1,438,337.10	\$1,156,667.14	\$380,000.00	\$1,536,667.14	\$1,412,000.00	\$1,534,635.00
378.001	Sale of Bulk Water Revenue	\$30,069.30	\$43,933.50	\$12,000.00	\$55,933.50	\$18,000.00	\$31,000.00
378.002	CW Line Capital Projects Revenue	\$20,087.33	\$8,076.47	\$2,600.00	\$10,676.47	\$22,800.00	\$20,000.00
378.901	Meter/Pit/Etc Sales Revenue	\$1,520.00	\$2,285.15	\$0.00	\$2,285.15	\$300.00	\$300.00
378.903	Vacancy Application Revenue	\$330.00	\$150.00	\$30.00	\$180.00	\$240.00	\$210.00
378.904	Water On/Off Fee Revenue	\$0.00	\$30.00	\$0.00	\$30.00	\$100.00	\$30.00
378.905	Services Provided by Water Dept	\$5,949.32	\$8,337.53	\$5,000.00	\$13,337.53	\$1,000.00	\$3,000.00
378.906	Posting Fee Revenue	\$30.00	\$0.00	\$60.00	\$60.00	\$90.00	\$800.00
383.400	Capacity Fees & Assessments Rev	\$1,214.40	\$11,511.50	\$0.00	\$11,511.50	\$610.00	\$3,035.00
387.000	Donations/Contributions Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
389.000	Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
389.003	Fee Revenue	\$20.00	\$3.33	\$0.00	\$3.33	\$0.00	\$0.00
391.100	Sale of Fixed Assets Revenue	\$0.00	\$2,695.00	\$0.00	\$2,695.00	\$0.00	\$20,000.00
392.095	Transfer in from Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$94,250.00
	Total Revenue	\$1,500,242.23	\$1,234,168.79	\$399,855.00	\$1,634,023.79	\$1,457,160.00	\$1,707,860.00



EXPENSES

Acct #		2020 Final	2021 9 months	2021 projected 3 months	Total 2021	2021 Budget	2022 Budget
	<u>Expenses</u>						
448.112	Salary Expense	\$311,963.92	\$251,096.56	\$69,605.00	\$320,701.56	\$320,100.00	\$344,000.00
448.143	Reimburse from WC/Disability	-\$9,145.50	-\$1,306.50	\$0.00	-\$1,306.50	\$0.00	\$0.00
448.180	Overtime Wages	\$16,351.98	\$22,265.81	\$6,000.00	\$28,265.81	\$25,000.00	\$29,750.00
448.190	Other Benefits Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
448.191	Workboots Expense	\$1,399.98	\$1,346.77	\$0.00	\$1,346.77	\$1,400.00	\$1,400.00
448.192	Social Security Expense	\$24,605.17	\$20,313.35	\$5,100.00	\$25,413.35	\$26,000.00	\$28,000.00
448.193	Enrollment/Admin Exp - Retirement	\$80.00	\$80.00	\$0.00	\$80.00	\$100.00	\$80.00
448.194	Unemployment Comp Expense	\$4,082.24	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
448.196	Health Insurance Expense	\$74,219.64	\$74,187.12	\$11,000.00	\$85,187.12	\$72,000.00	\$110,200.00
448.197	Retirement Expense	\$60,518.56	\$7,385.18	\$2,300.00	\$9,685.18	\$28,000.00	\$25,000.00
448.198	Health Care Expense - In House	\$6,170.89	\$3,960.00	\$5,020.00	\$8,980.00	\$9,500.00	\$9,500.00
448.199	Life Insurance Expense	\$818.12	\$628.08	\$187.56	\$815.64	\$815.00	\$900.00
448.210	Office Supplies Expense	\$501.33	\$723.92	\$250.00	\$973.92	\$1,000.00	\$1,000.00
448.215	Postage Expense	\$3,421.48	\$3,256.27	\$40.00	\$3,296.27	\$3,300.00	\$3,500.00
448.221	Chemical Expense	\$12,070.70	\$7,822.82	\$3,800.00	\$11,622.82	\$14,000.00	\$14,500.00
448.231	Fuel Expense	\$4,920.14	\$5,526.35	\$3,200.00	\$8,726.35	\$13,000.00	\$11,000.00
448.238	Clothing & Uniform Expense	\$2,853.02	\$1,378.35	\$610.00	\$1,988.35	\$2,600.00	\$2,300.00
448.246	Repair/Maintenance/Misc Supp Exp	\$7,051.85	\$8,078.60	\$4,000.00	\$12,078.60	\$50,000.00	\$25,000.00
448.249	Computer Software Expense	\$0.00	\$2,528.98	\$6,280.00	\$8,808.98	\$0.00	\$8,200.00
448.251	Vehicle & Equip Maint Expense	\$10,633.47	\$17,434.23	\$6,000.00	\$23,434.23	\$25,000.00	\$28,000.00
448.253	Repairs to Water System Expense	\$26,148.13	\$15,348.44	\$8,000.00	\$23,348.44	\$45,000.00	\$30,000.00
448.254	Pump Maint/Repairs Expense	\$10,686.04	\$585.93	\$800.00	\$1,385.93	\$8,000.00	\$4,000.00
448.255	Water Meter Maint Expense	\$78,587.63	\$55,133.74	\$2,000.00	\$57,133.74	\$50,000.00	\$70,000.00
448.260	Tools & Minor Equipment Expense	\$2,309.57	\$15,129.08	\$3,800.00	\$18,929.08	\$4,000.00	\$6,400.00
448.311	Audit Expense	\$6,000.00	\$0.00	\$6,150.00	\$6,150.00	\$6,150.00	\$6,250.00
448.313	Engineering Expense	\$107.00	\$0.00	\$1,000.00	\$1,000.00	\$5,000.00	\$4,500.00
448.314	Legal Expense	\$3,888.00	\$156.50	\$200.00	\$356.50	\$4,000.00	\$2,000.00
448.316	Water Testing Expense	\$9,325.00	\$3,415.00	\$3,200.00	\$6,615.00	\$11,000.00	\$10,000.00
448.317	Data Processing Expense	\$894.32	\$873.15	\$300.00	\$1,173.15	\$1,400.00	\$1,250.00
448.318	Service Agreement Expense	\$1,562.00	\$370.99	\$0.00	\$370.99	\$5,500.00	\$400.00
448.319	Pest Control Expense	\$1,012.00	\$736.00	\$368.00	\$1,104.00	\$1,200.00	\$1,200.00
448.320	IT Services Expense	\$1,545.45	\$2,084.79	\$1,090.00	\$3,174.79	\$4,200.00	\$4,200.00
448.321	Telephone Expense	\$7,530.98	\$6,219.51	\$2,300.00	\$8,519.51	\$12,000.00	\$9,100.00
448.324	Cell Phone/IPAD Expense	\$2,839.16	\$2,526.27	\$850.00	\$3,376.27	\$3,300.00	\$3,900.00
448.325	Internet Expense	\$5,746.21	\$3,989.53	\$1,425.00	\$5,414.53	\$6,200.00	\$7,000.00
448.329	SCADA System Expense	\$4,733.63	\$6,891.36	\$500.00	\$7,391.36	\$5,000.00	\$29,000.00
448.331	Travel Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$50.00
448.339	GPS Monthly Fee Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00
448.341	Advertising Expense	\$20.05	\$0.00	\$0.00	\$0.00	\$500.00	\$400.00
448.342	Printing Expense	\$705.75	\$449.29	\$100.00	\$549.29	\$800.00	\$800.00
448.344	Copy Expense	\$12.73	\$1.44	\$100.00	\$101.44	\$450.00	\$250.00
448.351	Commercial Ins Expense	\$21,050.00	\$22,300.00	\$7,374.00	\$29,674.00	\$22,300.00	\$30,000.00
448.354	Workers Comp Ins Expense	\$22,000.00	\$19,500.00	\$0.00	\$19,500.00	\$19,500.00	\$21,500.00
448.361	Electricity Expense	\$210,673.93	\$131,121.25	\$44,000.00	\$175,121.25	\$210,000.00	\$185,000.00
448.362	Heating Oil Exp - Pump House	\$558.43	\$810.53	\$1,500.00	\$2,310.53	\$3,300.00	\$4,000.00
448.376	Maint of Pump Houses Expense	\$40.73	\$0.00	\$200.00	\$200.00	\$1,000.00	\$475.00
448.377	Maintenance of Reservoir Expense	\$0.00	\$0.00	\$200.00	\$200.00	\$1,000.00	\$400.00
448.378	Maint of Streets Expense	\$3,979.00	\$0.00	\$1,000.00	\$1,000.00	\$17,000.00	\$16,500.00
448.379	Maint of Corning Water Tank Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	\$0.00
448.384	Equipment Rental Expense	\$0.00	\$0.00	\$500.00	\$500.00	\$1,500.00	\$1,000.00
448.399	Lease Payments Expense	\$1,062.73	\$14,630.50	\$0.00	\$14,630.50	\$21,100.00	\$14,630.00
448.420	Dues/Membership/Sub Expense	\$489.34	\$492.84	\$0.00	\$492.84	\$850.00	\$525.00
448.450	Contracted Services Expense	\$15,493.94	\$13,873.59	-\$4,288.17	\$9,585.42	\$12,000.00	\$12,000.00
448.460	Training Expense	\$2,825.00	\$330.00	-\$325.00	\$5.00	\$4,000.00	\$4,000.00
448.470	CDL License Expense	\$201.00	\$654.00	\$0.00	\$654.00	\$70.00	\$500.00
448.471	Drug Testing Expense	\$48.63	\$399.93	\$0.00	\$399.93	\$300.00	\$400.00
448.473	Operators License Fee Expense	\$210.00	\$660.00	\$105.00	\$765.00	\$330.00	\$500.00
448.474	Repairs to Personal Property Exp	\$0.00	\$0.00	\$500.00	\$500.00	\$1,000.00	\$1,000.00
448.475	Other Fees Expense	\$10,181.00	\$7,650.00	\$2,500.00	\$10,150.00	\$11,500.00	\$11,500.00
448.478	Sales Tax Expense	\$100.87	\$128.06	\$100.00	\$228.06	\$20.00	\$250.00
448.479	Permit Fees Expense	\$0.00	\$100.00	\$0.00	\$100.00	\$200.00	\$150.00
475.000	Lease/Loan Fees Expense	\$233.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
497.000	STMP Implementation Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$1,000.00
498.000	COVID-19 Expense	\$58.05	\$0.00	\$0.00	\$0.00	\$75.00	\$0.00
	Subtotal - Operating Expenses	\$985,376.79	\$753,267.61	\$208,941.39	\$962,209.00	\$1,106,410.00	\$1,138,360.00

**EXPENSES, CONTINUED**

				2021			
		2020	2021	projected	Total	2021	2022
Acct #		Final	9 months	3 months	2021	Budget	Budget
448.700	Capital Expenditures	\$76,710.80	\$40,512.25	\$5,000.00	\$45,512.25	\$91,000.00	\$387,500.00
448.701	Capital Expenditures - Water Lines	\$0.00	\$0.00	\$0.00	\$0.00	\$55,000.00	\$65,000.00
	Subtotal - Capital Expenses	\$76,710.80	\$40,512.25	\$5,000.00	\$45,512.25	\$146,000.00	\$452,500.00
492.001	Transfer to General Fund	\$95,000.00	\$67,500.00	\$22,500.00	\$90,000.00	\$90,000.00	\$90,000.00
492.095	Transfer to Capital Projects	\$299,200.00	\$75,750.00	\$12,000.00	\$87,750.00	\$87,750.00	\$0.00
492.095	Transfer to Capital Projects	\$10,750.00	\$27,000.00	\$0.00	\$27,000.00	\$27,000.00	\$27,000.00
	Subtotal - Transfers	\$404,950.00	\$170,250.00	\$34,500.00	\$204,750.00	\$204,750.00	\$117,000.00
	Total Expenses & Transfers	\$1,467,037.59	\$964,029.86	\$248,441.39	\$1,212,471.25	\$1,457,160.00	\$1,707,860.00
	net income/(loss)	\$33,204.64	\$270,138.93	\$151,413.61	\$421,552.54	\$0.00	\$0.00

WASTEWATER FUND

QUICK FACTS:

- ✓ No increase is proposed. Bellefonte Borough Authority sets the customer rates
- ✓ 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

CURRENT YEAR AND 2022 PROPOSED BUDGET

DETAILED REVENUES

		Final	2021	2021			
		2020	9 months	projected 3 months	2021 Total	2021 Budget	2022 Budget
Acct #	Revenue						
341.005	Interest Income - Money Market	\$6,576.68	\$1,312.59	\$390.00	\$1,702.59	\$4,000.00	\$1,500.00
341.010	Interest Income-Checking	\$1,360.75	\$299.16	\$90.00	\$389.16	\$1,400.00	\$350.00
364.110	Sewer Collection Revenue	\$1,764,321.34	\$1,389,678.70	\$463,225.00	\$1,852,903.70	\$1,790,000.00	\$1,850,700.00
364.111	Sewer Capital Improvements Rev	\$12,000.00	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
364.171	Surcharge Revenue	\$1,888.62	\$384.36	\$100.00	\$484.36	\$1,700.00	\$400.00
364.172	Pretreatment Revenue	\$0.00	\$4,379.99	-\$2,579.99	\$1,800.00	\$0.00	\$1,500.00
364.173	Pretreatment Sampling Revenue	\$3,969.50	\$0.00	\$3,100.00	\$3,100.00	\$500.00	\$3,000.00
364.174	Waste Disposal Revenue	\$68,687.79	\$42,717.57	\$11,000.00	\$53,717.57	\$45,000.00	\$50,000.00
364.180	Bulk Water Loads Revenue	\$2,710.00	\$1,930.00	\$300.00	\$2,230.00	\$2,300.00	\$2,000.00
364.901	Bulk Hauling Permit Revenue	\$120.00	\$40.00	\$80.00	\$120.00	\$80.00	\$120.00
364.902	Industrial Discharge Permit Revenue	\$0.00	\$300.00	-\$300.00	\$0.00	\$0.00	\$0.00
364.904	Capital Improvements - SBW	\$40,764.15	\$20,104.58	\$8,000.00	\$28,104.58	\$126,000.00	\$174,300.00
364.905	Operating - Spring Benner Walker	\$1,535,188.70	\$1,022,481.35	\$300,000.00	\$1,322,481.35	\$1,500,000.00	\$1,362,000.00
364.905.A	Services Provided by Sewer	\$5,815.00	\$1,560.00	\$0.00	\$1,560.00	\$0.00	\$0.00
364.915	Sale of Nutrient Credits	\$2,436.00	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00
364.920	Contribution Permit Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
380.003	NSF Fee Revenue	\$20.00	\$40.00	\$0.00	\$40.00	\$0.00	\$0.00
383.400	Tap Fees & Assessments Revenue	\$0.00	\$11,650.27	\$0.00	\$11,650.27	\$0.00	\$0.00
389.000.A	Miscellaneous Revenue - System	\$0.00	\$3.33	\$0.00	\$3.33	\$0.00	\$0.00
391.100	Sale of Fixed Assets Revenue-Fac	\$40,681.00	\$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	\$287,525.00
	Transfer in From Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$178,435.00	\$0.00
	Total Revenue	\$3,486,539.53	\$2,511,881.90	\$783,505.01	\$3,295,386.91	\$3,664,415.00	\$3,748,395.00

**DETAILED EXPENSES**

		Final	2021	2021	2021	2021	2022
		2020	9 months	projected 3 months	Total	Budget	Budget
	Expenses						
429.112	Salary Expense	\$660,020.67	\$450,061.17	\$150,700.00	\$600,761.17	\$630,000.00	\$650,000.00
429.112.A	Salary Expense - System	\$51,286.67	\$54,168.30	\$0.00	\$54,168.30	\$54,000.00	\$56,000.00
429.114	Jury Duty Pay	-\$33.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
429.143	Reimb from Workers Comp Ins	-\$5,609.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
429.180	Overtime Wages	\$37,045.29	\$13,530.55	\$7,000.00	\$20,530.55	\$36,000.00	\$23,000.00
429.180.A	Overtime Wages - System	\$1,108.28	\$1,232.43	\$0.00	\$1,232.43	\$1,300.00	\$1,350.00
429.190	Other Benefits Expense	\$0.00	\$4,158.00	\$4,400.00	\$8,558.00	\$100.00	\$10,000.00
429.191	Workboots Expense	\$2,088.90	\$1,904.88	\$0.00	\$1,904.88	\$2,200.00	\$2,200.00
429.192	Social Security Expense	\$51,997.75	\$34,169.49	\$12,400.00	\$46,569.49	\$50,000.00	\$51,000.00
429.192.A	SS Expense - System	\$3,916.66	\$4,125.81	\$0.00	\$4,125.81	\$4,200.00	\$4,300.00
429.193	Enrollment/Admin Expense-Retire	\$140.00	\$160.80	\$0.00	\$160.80	\$180.00	\$180.00
429.194	Unemployment Comp Expense	\$6,072.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00
429.196	Health Insurance Expense-Facility	\$153,334.02	\$137,184.19	\$28,400.00	\$165,584.19	\$161,000.00	\$187,100.00
429.196.A	Health Insurance Expense - System	\$8,488.43	\$9,912.02	\$0.00	\$9,912.02	\$13,000.00	\$10,200.00
429.197	Retirement Expense	\$93,783.00	\$13,444.77	\$4,700.00	\$18,144.77	\$42,900.00	\$42,900.00
429.198	Health Care Expense - In House	\$8,574.97	\$1,881.40	\$9,000.00	\$10,881.40	\$10,500.00	\$10,500.00
429.199	Life Insurance Expense-Facility	\$1,716.99	\$1,057.15	\$395.70	\$1,452.85	\$1,700.00	\$1,770.00
429.199.A	Life Insurance Expense-System	-\$18.28	\$114.72	\$0.00	\$114.72	\$120.00	\$120.00
429.210	Office Supplies Expense-Facility	\$454.16	\$697.06	\$300.00	\$997.06	\$1,000.00	\$1,100.00
429.210.A	Office Supplies Expense-System	\$155.33	\$200.00	\$100.00	\$300.00	\$300.00	\$350.00
429.215	Postage Expense-Facility	\$176.01	\$45.06	\$57.00	\$102.06	\$325.00	\$250.00

**DETAILED EXPENSES, CONTINUED**

		Final	2021	2021	2021	2021	2022
	Expenses	2020	9 months	3 months	Total	Budget	Budget
429.215.A	Postage Expense - System	\$402.32	\$1,496.60	\$0.00	\$1,496.60	\$1,500.00	\$1,700.00
429.217	Shipping Fees Expense - Fac	\$129.82	\$351.93	\$0.00	\$351.93	\$200.00	\$200.00
429.217.A	Shipping Fees Expense - System	\$0.00	\$17.04	\$0.00	\$17.04	\$0.00	\$25.00
429.221	Chemical Expense	\$115,965.01	\$72,234.98	\$43,000.00	\$115,234.98	\$150,000.00	\$150,000.00
429.225	Laboratory Supplies Expense	\$4,674.67	\$3,740.18	\$1,100.00	\$4,840.18	\$6,300.00	\$6,000.00
429.231	Fuel Expense-Facility	\$4,769.46	\$2,768.29	\$2,100.00	\$4,868.29	\$6,900.00	\$6,000.00
429.231.A	Fuel Expense-System	\$333.80	\$149.75	\$400.00	\$549.75	\$550.00	\$600.00
429.238	Clothing & Uniform Expense	\$3,896.05	\$2,707.45	\$920.00	\$3,627.45	\$4,200.00	\$4,200.00
429.248	Computer Software Expense - Fac	\$0.00	\$0.00	\$1,083.00	\$1,083.00	\$0.00	\$1,200.00
429.248.A	Computer Software Expense - Sys		\$1,987.48	\$5,196.53	\$7,184.01	\$0.00	\$7,300.00
429.249	Materials & Supplies Expense - Fac	\$38.97	\$13.61	\$0.00	\$13.61	\$75.00	\$75.00
429.249.A	Materials & Supplies Expense - Sys	\$859.62	\$9,287.36	\$350.00	\$9,637.36	\$2,000.00	\$13,000.00
429.251.A	Vehicle Maintenance Exp-System	\$1,262.44	\$12.20	\$50.00	\$62.20	\$1,600.00	\$1,200.00
429.252	Equipment Maint Expense - Facility	\$70,562.04	\$81,472.72	\$21,000.00	\$102,472.72	\$80,000.00	\$100,000.00
429.252.A	Equipment Maint Expense - System	\$3,435.26	\$2,328.50	\$500.00	\$2,828.50	\$4,000.00	\$3,500.00
429.257	Facility Maintenance Expense	\$13,741.60	\$9,994.07	\$2,500.00	\$12,494.07	\$50,120.00	\$16,000.00
429.258.A	System Maintenance Expense	\$9,207.02	\$42,727.42	\$30,000.00	\$72,727.42	\$5,000.00	\$50,040.00
429.260	Minor Equipment Expense- Facility	\$632.29	\$1,847.80	\$350.00	\$2,197.80	\$5,000.00	\$4,000.00
429.260.A	Minor Equipment Expense- System	\$24.10	\$365.43	\$50.00	\$415.43	\$1,200.00	\$1,000.00
429.275.A	Maint Agreement Contract Exp-Sys	\$1,896.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
429.276	Service Contract Expense - Facility	\$23,103.67	\$13,322.12	\$9,011.00	\$22,333.12	\$27,600.00	\$31,000.00
429.310.A	I & I Expense - System	\$0.00	\$16,350.00	\$0.00	\$16,350.00	\$75,000.00	\$75,000.00
429.311	Audit Expense	\$7,400.00	\$0.00	\$7,600.00	\$7,600.00	\$7,600.00	\$7,700.00
429.313	Engineering Expense- Facility	\$44,573.06	\$35,787.77	\$6,000.00	\$41,787.77	\$40,000.00	\$45,000.00
429.313.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	\$4,750.50	\$0.00	\$0.00	\$0.00	\$750.00	\$750.00
429.314	Legal Expense-Facility	\$15,695.82	\$25,367.50	\$6,000.00	\$31,367.50	\$100,000.00	\$30,000.00
429.314.A	Legal Expense-System	-\$90.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
429.316	Analytical Testing Expense	\$31,619.00	\$21,052.00	\$8,000.00	\$29,052.00	\$31,000.00	\$32,000.00
429.317	Data Processing Expense	\$982.59	\$697.31	\$350.00	\$1,047.31	\$1,300.00	\$1,300.00
429.319	Pest Control Expense	\$484.00	\$352.00	\$176.00	\$528.00	\$550.00	\$550.00
429.320	IT Services Expense	\$1,702.17	\$2,943.54	\$1,200.00	\$4,143.54	\$6,000.00	\$6,000.00
429.321	Telephone Expense-Facility	\$16,461.81	\$13,633.84	-\$2,200.00	\$11,433.84	\$18,000.00	\$2,000.00
429.321.A	Telephone Expense-System	\$1,385.19	\$1,053.96	\$390.00	\$1,443.96	\$1,900.00	\$1,900.00
429.324	Cell Phone Expense-Facility	\$1,718.93	\$1,288.43	\$750.00	\$2,038.43	\$1,850.00	\$2,200.00
429.324.A	Cell Phone Expense-System	\$240.00	\$240.00	\$0.00	\$240.00	\$250.00	\$240.00
429.325	Internet Expense	\$1,092.00	\$751.54	\$225.00	\$976.54	\$1,300.00	\$1,350.00
429.329	SCADA System Maint - Facility	\$0.00	\$1,364.36	\$3,500.00	\$4,864.36	\$0.00	\$10,000.00
429.331	Travel Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
429.341	Advertising Expense	\$475.71	\$1,004.00	\$0.00	\$1,004.00	\$500.00	\$750.00
429.342	Printing Expense - Facility	\$100.00	\$28.00	\$0.00	\$28.00	\$100.00	\$100.00
429.342.A	Printing Expense - System	\$0.00	\$449.28	\$0.00	\$449.28	\$500.00	\$550.00
429.342.B	Printing Expense-Facility (not bill)	\$31.80	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
429.344	Copy Expense	\$214.66	\$252.63	\$125.00	\$377.63	\$400.00	\$400.00
429.350	Insurance Expense	\$4,097.00	\$4,097.00	\$0.00	\$4,097.00	\$4,200.00	\$4,200.00
429.351	Commercial Insurance Expense	\$57,100.00	\$70,150.78	\$0.00	\$70,150.78	\$57,000.00	\$62,000.00
429.354	Workers Comp Insurance Exp-Fac	\$39,336.71	\$11,355.91	\$26,644.09	\$38,000.00	\$38,000.00	\$43,000.00
429.354.A	Workers Comp Insurance Exp-Sys	\$2,955.00	\$3,200.00	\$0.00	\$3,200.00	\$3,200.00	\$3,500.00
429.361	Electricity Expense	\$301,161.21	\$218,214.85	\$75,000.00	\$293,214.85	\$319,000.00	\$315,000.00

**DETAILED EXPENSES, CONTINUED**

		Final	2021	2021	2021	2021	2022
	Expenses	2020	9 months	3 months	Total	Budget	Budget
429.362	Natural Gas Expense	\$6,199.19	\$5,727.44	\$2,500.00	\$8,227.44	\$8,300.00	\$10,300.00
429.372	Sewer Line Maintenance Exp-Sys	\$1,586.88	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00
429.374	Copier Rental/Maintenance Exp	\$1,437.10	\$996.30	\$332.10	\$1,328.40	\$1,330.00	\$1,330.00
429.378	Maintenance of Streets Exp - System	\$86.40	\$0.00	\$500.00	\$500.00	\$5,000.00	\$16,000.00
429.384	Equipment Rental Expense-Fac	\$92.55	\$0.00	\$200.00	\$200.00	\$500.00	\$400.00
429.384.A	Equipment Rental Expense-Sys	\$0.00	\$0.00	\$300.00	\$300.00	\$2,000.00	\$1,200.00
499.399	Lease Payment Exp - Facility	\$0.00	\$35,944.97	\$0.00	\$35,944.97	\$35,945.00	\$35,945.00
429.399.A	Lease Payment Exp - System	\$233.49	\$8,478.04	\$0.00	\$8,478.04	\$8,480.00	\$8,480.00
429.420	Dues/Member/Sub Expense-Fac	\$472.00	\$475.50	\$0.00	\$475.50	\$500.00	\$550.00
429.420.A	Subscription Expense - System	\$17.33	\$17.33	\$0.00	\$17.33	\$35.00	\$25.00
429.450	Contracted Services Expense-Fac	\$15,161.00	\$7,144.75	\$1,200.00	\$8,344.75	\$16,000.00	\$16,000.00
429.450.A	Contracted Services Expense-Sys	\$3,472.32	\$20,827.41	-\$20,742.41	\$85.00	\$5,000.00	\$4,500.00
429.460	Training Expense	\$734.95	\$645.00	\$600.00	\$1,245.00	\$2,100.00	\$2,100.00
429.469	Biosolids Recycling Expense	\$71,668.48	\$42,312.66	\$16,000.00	\$58,312.66	\$100,000.00	\$75,000.00
429.470	CDL License Expense	\$97.00	\$125.00	\$0.00	\$125.00	\$0.00	\$125.00
429.471	Drug Testing Expense	\$48.63	\$48.63	\$120.00	\$168.63	\$200.00	\$200.00
429.472	Permit Fees Expense	\$2,235.00	\$200.00	\$0.00	\$200.00	\$2,300.00	\$2,300.00
429.473	Operators License Fee Expense-Fac	\$120.00	\$375.00	\$160.00	\$535.00	\$240.00	\$120.00
429.473.A	Operators License Fee Expense-Sys	\$120.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60.00
429.475.A	Repairs to Personal Property Exp-Sys	\$3,075.19	\$4,251.72	\$0.00	\$4,251.72	\$3,500.00	\$3,500.00
429.476	Other Fees Expense	\$1,413.84	\$1,585.00	\$0.00	\$1,585.00	\$1,500.00	\$2,000.00
429.476.B	Other Fees Expense (not billable)	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00
429.905	Miscellaneous Expense-Facility	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
472.402.A	Penn Works Loan Principal Exp	\$46,571.26	\$229,438.04	\$77,246.69	\$306,684.73	\$306,685.00	\$312,875.00
472.403.A	Penn Works Loan Interest Exp	\$300,616.94	\$30,953.11	\$9,550.36	\$40,503.47	\$40,505.00	\$34,315.00
472.405.A	Reliance Loan Principal Expense	\$15,608.99	\$40,895.69	\$13,822.42	\$54,718.11	\$54,570.00	\$56,430.00
472.406.A	Reliance Loan Interest Expense	\$58,439.27	\$10,368.49	\$3,265.64	\$13,634.13	\$13,790.00	\$11,925.00
472.411.A	Northwest Loan #3892 Principal Exp	\$95,802.49	\$117,114.69	\$39,788.17	\$156,902.86	\$157,315.00	\$161,630.00
472.412.A	Northwest Loan #3892 Interest Exp	\$152,325.59	\$68,981.37	\$22,243.85	\$91,225.22	\$90,815.00	\$86,505.00
472.413.A	Northwest Loan #2846 Principal Exp	\$14,033.60	\$143,035.25	\$48,225.63	\$191,260.88	\$191,260.00	\$195,630.00
472.414.A	Northwest Loan #2846 Interest Exp	\$186,946.60	\$7,699.90	\$2,019.42	\$9,719.32	\$9,725.00	\$5,350.00
475.000	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	\$10,000.00	\$0.00
498.000	COVID 19 Expense	\$4,700.18	\$3,355.00	\$0.00	\$3,355.00	\$5,000.00	\$1,000.00
	Subtotal - Operating Expenses	\$2,848,436.96	\$2,187,503.72	\$686,655.19	\$2,874,158.91	\$3,154,415.00	\$3,143,995.00
429.700	Capital Expenditures - Facility	\$240,517.65	\$43,130.77	\$142,818.06	\$185,948.83	\$300,000.00	\$415,000.00
429.705.C	Capital Expenditures - System	\$0.00	\$1,411.25	\$0.00	\$1,411.25	\$0.00	\$14,400.00
	Subtotal - Capital Expenses	\$240,517.65	\$44,542.02	\$142,818.06	\$187,360.08	\$300,000.00	\$429,400.00
492.001.B	Transfer to General Fund	\$195,000.00	\$138,750.00	\$46,250.00	\$185,000.00	\$185,000.00	\$160,000.00
492.095B	Transfer to Capital Projects Fund	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$0.00
492.095B	Transfer to Capital Projects Fund-CSI	\$12,000.00	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
	Subtotal - Transfers Out	\$217,000.00	\$163,750.00	\$46,250.00	\$210,000.00	\$210,000.00	\$175,000.00
	Total Expenses and Transfers Out	\$3,305,954.61	\$2,395,795.74	\$875,723.25	\$3,271,518.99	\$3,664,415.00	\$3,748,395.00
	Net Income/(Loss)	\$180,584.92	\$116,086.16	-\$92,218.24	\$23,867.92	\$0.00	\$0.00

REFUSE FUND

QUICK FACTS:

- ✓ No increases are proposed.
- ✓ Centre County Refuse & Recycling (where refuse is hauled to and taken for a fee) is not having a rate increase
- ✓ 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
- ✓ Bellefonte Borough due to population size is mandated by the State to have curbside recycling

DETAILED CURRENT YEAR AND 2022 PROPOSED BUDGET

REVENUE:

				2021			
		FINAL	2021	projected	2021	2021	2022
Acct #		2020	9 months	3 months	Total	Budget	Budget
	Revenue						
341.010	Interest Income	\$1,748.50	\$310.30	\$110.00	\$420.30	\$1,100.00	\$320.00
354.150	Grant Revenue	\$0.00	\$36,083.70	\$0.00	\$36,083.70	\$0.00	\$0.00
358.050	Contracted Intergov'tal Services	\$7,479.34	\$0.00	\$7,700.00	\$7,700.00	\$5,400.00	\$7,800.00
364.300	Refuse Collections Revenue	\$1,078,957.23	\$877,432.70	\$250,000.00	\$1,127,432.70	\$1,100,000.00	\$1,125,000.00
364.305	Special Collections Revenue	\$3,494.70	\$3,404.90	\$725.00	\$4,129.90	\$4,000.00	\$4,000.00
364.307	Grass/Brush Collection Fee	\$7,490.00	\$12,150.00	\$15.00	\$12,165.00	\$11,000.00	\$12,000.00
364.400	Commerical Haulers Compost Fee	\$75.00	\$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	\$2,280.00	\$360.00	\$60.00	\$420.00	\$120.00	\$300.00
364.521	Fee for Recycling Containers	\$49.00	\$112.00	\$14.00	\$126.00	\$15.00	\$35.00
364.522	Late Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55.00
380.000	Miscellaneous Revenue	\$0.00	\$3.34	\$0.00	\$3.34	\$0.00	\$0.00
380.003	NSF Fee Revenue	\$60.00	\$20.00	\$0.00	\$20.00	\$0.00	\$0.00
391.100	Sale of Fixed Assets Revenue	\$0.00	\$0.00	\$5,000.00	\$5,000.00	\$0.00	\$0.00
	Total Revenue	\$1,101,633.77	\$929,951.94	\$263,624.00	\$1,193,575.94	\$1,121,635.00	\$1,149,510.00

**EXPENSES:**

				2021			
		FINAL	2021	projected	2021	2021	2022
Acct #		2020	9 months	3 months	Total	Budget	Budget
	<u>Expenses</u>						
427.112	Salary Expense	\$218,117.57	\$177,157.22	\$36,000.00	\$213,157.22	\$215,000.00	\$228,100.00
427.113	Jury Duty/Disability Return	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
427.180	Overtime Wages	\$12,717.71	\$7,084.49	\$2,400.00	\$9,484.49	\$20,000.00	\$10,000.00
427.190	Other Benefits Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
427.191	Workboot Expense	\$800.00	\$826.63	-\$1.01	\$825.62	\$600.00	\$800.00
427.192	Social Security Expense	\$17,312.34	\$13,457.12	\$2,900.00	\$16,357.12	\$17,500.00	\$18,150.00
427.193	Enrollment/Admin Exp-Retirement	\$60.00	\$41.60	\$40.00	\$81.60	\$80.00	\$80.00
427.194	Unemployment Comp Expense	\$1,674.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
427.196	Health Insurance Expense	\$49,698.33	\$60,202.53	\$17,120.00	\$77,322.53	\$49,750.00	\$86,200.00
427.197	Retirement Expense	\$44,372.61	\$3,842.59	\$2,100.00	\$5,942.59	\$16,000.00	\$13,500.00
427.198	Health Care Exp - In House	\$2,995.53	\$3,550.67	\$2,100.00	\$5,650.67	\$5,000.00	\$3,700.00
427.199	Life Insurance Expense	\$590.97	\$463.40	\$245.31	\$708.71	\$535.00	\$710.00
427.210	Office Supplies Expense	\$341.47	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00
427.215	Postage Expense	\$986.06	\$1,481.67	\$10.00	\$1,491.67	\$1,500.00	\$1,700.00
427.231	Fuel Expense	\$16,880.27	\$14,053.58	\$7,000.00	\$21,053.58	\$24,000.00	\$26,000.00
427.238	Clothing & Uniform Expense	\$1,856.17	\$1,053.77	\$402.72	\$1,456.49	\$1,550.00	\$1,800.00
427.249	Computer Software Expense	\$0.00	\$6,820.15	\$1,490.61	\$8,310.76	\$0.00	\$8,500.00
427.250	Repair/Maint/Misc Supplies Exp	\$304.71	\$1,606.80	\$25.00	\$1,631.80	\$1,200.00	\$1,200.00
427.251	Collection Equip Maint Exp	\$27,788.06	\$16,068.28	\$12,200.00	\$28,268.28	\$26,000.00	\$30,120.00
427.260	Minor Equipment Expense	\$0.00	\$1,222.83	\$500.00	\$1,722.83	\$2,050.00	\$2,000.00
427.262	Trash Receptacles Expense	\$6,575.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
427.311	Audit Expense	\$1,500.00	\$0.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,650.00
427.314	Legal Expense	-\$90.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
427.317	Data Processing Expense	\$254.92	\$179.99	\$170.01	\$350.00	\$350.00	\$375.00
427.318	Service Agreement Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
427.319	Pest Control Expense	\$1,023.00	\$744.00	\$372.00	\$1,116.00	\$1,175.00	\$1,175.00
427.320	IT Services Expense	\$69.16	\$0.00	\$0.00	\$0.00	\$25.00	\$0.00

**EXPENSES, CONTINUED:**

				2021			
		FINAL	2021	projected	2021	2021	2022
Acct #		2020	9 months	3 months	Total	Budget	Budget
	Expenses (con't)						
427.321	Telephone Expense	\$1,274.39	\$939.20	\$450.00	\$1,389.20	\$1,500.00	\$1,600.00
427.324	Cell Phone Expense	\$1,920.00	\$1,080.00	\$240.00	\$1,320.00	\$2,160.00	\$2,040.00
427.325	Internet Expense	\$296.99	\$984.40	\$295.32	\$1,279.72	\$1,400.00	\$1,400.00
427.326	Swiftreach Expense	\$0.00	\$417.00	\$500.00	\$917.00	\$0.00	\$1,020.00
427.327	Radio Maintenance Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
427.328	Gate Expenses	\$0.00	\$151.41	\$76.00	\$227.41	\$0.00	\$240.00
427.329	Video Recording & Storage Expense	\$334.18	\$610.00	\$120.00	\$730.00	\$0.00	\$1,500.00
427.331	Travel Expense	\$52.07	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00
427.339	GPS Monthly Fee Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00
427.341	Advertising Expense	\$0.00	\$763.03	\$1,000.00	\$1,763.03	\$300.00	\$300.00
427.342	Printing Expense	\$241.80	\$449.28	\$100.00	\$549.28	\$750.00	\$1,000.00
427.344	Copy Expense	\$75.00	\$0.00	\$75.00	\$75.00	\$125.00	\$125.00
427.351	Commercial Ins Expense	\$14,224.97	\$10,800.00	\$1,000.00	\$11,800.00	\$10,800.00	\$11,500.00
427.354	Workers Comp Ins Expense	\$13,226.70	\$13,750.00	\$1,000.00	\$14,750.00	\$13,750.00	\$15,100.00
427.361	Electricity Expense	\$2,815.62	\$1,779.06	\$650.00	\$2,429.06	\$3,200.00	\$2,600.00
427.362	Heating Oil Expense	\$896.72	\$1,162.98	\$400.00	\$1,562.98	\$1,500.00	\$2,000.00
427.364	Cardboard Recycling Prog-CCRRA	\$20,864.00	\$15,936.00	\$7,968.00	\$23,904.00	\$32,000.00	\$25,000.00
427.365	Tipping Fees Expense - CCRRA	\$230,616.64	\$164,174.11	\$82,500.00	\$246,674.11	\$230,385.00	\$251,000.00
427.367	Curbside Recycling Exp - CCRRA	\$148,521.36	\$113,424.81	\$56,708.68	\$170,133.49	\$155,000.00	\$175,000.00
427.368	Comm Recycling Exp - CCRRA	\$20,492.14	\$14,497.50	\$7,272.00	\$21,769.50	\$25,500.00	\$23,000.00
427.369	Other Recycling Expense - CCRRA	\$103.50	\$67.50	\$100.00	\$167.50	\$200.00	\$200.00
427.373	Building Repair & Maint Expense	\$2,164.95	\$1,699.87	\$650.00	\$2,349.87	\$2,800.00	\$2,600.00
427.384	Equipment Rental Expense	\$4,250.00	\$0.00	\$0.00	\$0.00	\$4,300.00	\$4,000.00
427.400	Lease Expense	\$4,912.12	\$8,478.05	\$38,965.42	\$47,443.47	\$47,500.00	\$47,445.00
427.420	Dues/Member/Sub Expense	\$17.33	\$17.33	\$0.00	\$17.33	\$1,350.00	\$20.00
427.450	Contracted Services Expense	\$6,444.04	\$3,722.50	-\$1,250.00	\$2,472.50	\$14,000.00	\$2,600.00
427.460	Training Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$125.00	\$125.00
427.470	CDL License Expense	\$68.00	\$133.00	\$0.00	\$133.00	\$0.00	\$135.00
427.471	Drug Testing Expense	\$0.00	\$97.26	\$100.00	\$197.26	\$200.00	\$200.00
427.474	Repair/Replace Private Property	\$1,898.72	\$0.00	\$1,691.03	\$1,691.03	\$500.00	\$1,000.00
427.475	Miscellaneous Expense	\$4.00	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00
427.742	License/Permit Fee Expense	\$50.00	\$450.00	\$0.00	\$450.00	\$75.00	\$500.00
475.000	Lease/Loan Fees Expense	\$233.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
497.000	STMP Implementation Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$2,000.00
498.000	COVID-19 Expense	\$155.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
	Subtotal - Expenses	\$881,982.14	\$665,641.61	\$287,286.09	\$952,927.70	\$946,635.00	\$1,011,510.00
427.700	Capital Expenditures	\$60,260.39	\$1,411.25	\$0.00	\$1,411.25	\$0.00	\$0.00
492.001	Transfer to General Fund	\$80,000.00	\$37,500.00	\$37,500.00	\$75,000.00	\$75,000.00	\$75,000.00
492.095	Transfer to Capital Projects Fund	\$20,000.00	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$63,000.00
	Total Expenses and Transfers Out	\$1,042,242.53	\$804,552.86	\$324,786.09	\$1,129,338.95	\$1,121,635.00	\$1,149,510.00
	net income/(loss)	\$59,391.24	\$125,399.08	-\$61,162.09	\$64,236.99	\$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.

DETAILED CURRENT YEAR AND 2022 PROPOSED BUDGET

				2021			
		Final	2021	projected	2021	2021	2022
Acct #		2020	9 months	3 months	Total	Budget	Budget
	<u>Revenue</u>						
340.000	Interest on Loan - Keystone Grant	\$0.00	\$3,750.00	\$937.50	\$4,687.50	\$0.00	\$3,745.00
341.000	Principal on Loan - Keystone Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,800.00
341.010	Interest Income	\$21.18	\$161.17	\$95.00	\$256.17	\$5.00	\$125.00
351.000	American Rescue Grant Funds	\$0.00	\$326,620.28	\$0.00	\$326,620.28	\$0.00	\$326,620.00
354.001	Grant Funds	\$500,000.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$405.00
	Total Revenue	\$500,021.18	\$430,531.45	\$1,032.50	\$431,563.95	\$5.00	\$336,695.00
	.						
	<u>Expenses</u>						
489.210	Office Supplies Expense	\$0.00	\$26.99	\$25.00	\$51.99	\$5.00	\$5.00
490.000	Nittany Valley Jt Comp Plan Exp	\$44.52	\$124.96	\$50.46	\$175.42	\$0.00	\$0.00
498.000	American Rescue Funds Expense	\$0.00	\$63,593.80	\$263,000.00	\$326,593.80	\$0.00	\$326,645.00
510.000	Disb of Revolving Grant Funds	\$500,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
999.999	Future Grant Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,545.00
	Bellefonte Little League Grant Project	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$500.00
	Total Expenses	\$500,044.52	\$63,745.75	\$363,075.46	\$426,821.21	\$5.00	\$336,695.00
	Net income/(loss)	-\$23.34	\$366,785.70	-\$362,042.96	\$4,742.74	\$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

DETAILED CURRENT YEAR AND 2022 PROPOSED BUDGET

				2021			
		2020	2021	projected	2021	2021	2022
Acct #		Final	9 months	3 months	Total	Budget	Budget
	<u>Revenue</u>						
341.010	Interest Income	\$1,122.66	\$435.22	\$85.00	\$520.22	\$900.00	\$450.00
355.020	State Aid Revenue	\$183,766.49	\$171,471.33	\$0.00	\$171,471.33	\$166,445.00	\$168,892.00
	Subtotal Revenue	\$184,889.15	\$171,906.55	\$85.00	\$171,991.55	\$167,345.00	\$169,342.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$137,150.00	\$198,403.00
	Total Revenue	\$184,889.15	\$171,906.55	\$85.00	\$171,991.55	\$304,495.00	\$367,745.00
	<u>Expenses</u>						
430.260	Minor Equipment Expense	\$0.00	\$0.00	\$7,000.00	\$7,000.00	\$7,000.00	\$8,250.00
430.740	Major Equipment Expense	\$0.00	\$40,578.00	\$0.00	\$40,578.00	\$40,000.00	\$87,000.00
432.000	Snow & Ice Removal Expense	\$37,860.56	\$36,976.63	\$28,000.00	\$64,976.63	\$65,000.00	\$65,000.00
433.000	Traffic Control Devices Expense	\$0.00	\$42,348.02	\$5,090.60	\$47,438.62	\$1,000.00	\$0.00
436.000	Storm Sewers and Drains Exp	\$0.00	\$1,446.00	\$20,000.00	\$21,446.00	\$75,000.00	\$75,000.00
437.000	Repairs of Tools & Machinery Exp	\$275.40	\$1,874.25	\$500.00	\$2,374.25	\$1,500.00	\$2,500.00
438.000	Maint/Repairs of Roads & Bridges	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$30,000.00
439.000	Project Work Expense	\$121,571.19	\$166.10	\$117,804.29	\$117,970.39	\$99,995.00	\$99,995.00
	Total Expenses	\$159,707.15	\$123,389.00	\$178,394.89	\$301,783.89	\$304,495.00	\$367,745.00
	net income/(loss)	\$25,182.00	\$48,517.55	-\$178,309.89	-\$129,792.34	\$0.00	\$0.00

EMERGENCY MEDICAL SERVICES FUND

QUICK FACTS:

- ✓ An increase from the current .2 mill contribution to a .5 mill contribution was requested. The finance committee of council is not recommending an increase at this time. The council approved a tentative budget in line with the Finance Committee recommendations
- ✓ 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.
- ✓ There is no requirement that each municipality provide funding to subsidize services rendered within that municipality.

DETAILED CURRENT YEAR AND 2022 PROPOSED BUDGET

				2021			
		2020	2021	projected	2021	2021	2022
Acct #		Final	9 months	3 months	Total	Budget	Budget
	<u>Revenue</u>						
301.100	Real Estate Tax Rev - Current	\$24,677.61	\$24,119.53	\$100.00	\$24,219.53	\$22,275.00	\$23,850.00
301.200	Real Estate Tax Rev - Supplement	\$7.65	\$15.22	\$0.00	\$15.22	\$5.00	\$10.00
301.400	Real Estate Tax Rev - Delinquent	\$178.68	\$211.51	\$100.00	\$311.51	\$175.00	\$200.00
341.010	Interest Income	\$7.20	\$4.99	\$1.00	\$5.99	\$5.00	\$5.00
	Total Revenue	\$24,871.14	\$24,351.25	\$201.00	\$24,552.25	\$22,460.00	\$24,065.00
	<u>Expenses</u>						
412.000	EMS Expenses	\$22,170.96	\$5,933.50	\$18,000.00	\$23,933.50	\$22,440.00	\$24,045.00
412.210	Office Supplies Expense	\$15.00	\$20.00	\$0.00	\$20.00	\$20.00	\$20.00
	Total Expenses	\$22,185.96	\$5,953.50	\$18,000.00	\$23,953.50	\$22,460.00	\$24,065.00
	net income/(loss)	\$2,685.18	\$18,397.75	-\$17,799.00	\$598.75	\$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

DETAILED CURRENT YEAR AND 2022 PROPOSED BUDGET

		Final	2021	2021	2021	2021	2022
Acct #		2020	9 months	projected 3 months	Total	Budget	Budget
	<u>Revenue</u>						
341.010	Interest Income	\$17,285.16	\$4,141.20	\$795.00	\$4,936.20	\$12,000.00	\$4,750.00
380.000	Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
399.005	Use of Reserves - Pool	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56,000.00
399.005	Use of Reserves - Parks	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,300.00
399.006	Use of Reserves - Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67,250.00
	Subtotal - Revenue	\$17,285.16	\$4,141.20	\$795.00	\$4,936.20	\$12,000.00	\$135,300.00
392.001	Transfer in from General Fund	\$117,500.00	\$117,500.00	\$0.00	\$117,500.00	\$117,500.00	\$117,500.00
392.003	Transfer in from Fire Dept	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,400.00
392.005.A	Transfer in From Parks-Reserved for pool project	\$56,000.00	\$28,000.00	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00
392.006	Transfer in from Water Fund	\$299,200.00	\$75,750.00	\$12,000.00	\$87,750.00	\$75,750.00	\$0.00
392.006A	Transfer in from Water Fund-CW	\$10,750.00	\$27,000.00	\$0.00	\$27,000.00	\$27,000.00	\$27,000.00
392.008	Transfer in from Sewer Fund	\$22,000.00	\$28,000.00	\$0.00	\$28,000.00	\$25,000.00	\$15,000.00
392.009	Transfer in from Refuse Fund	\$20,000.00	\$100,000.00	\$0.00	\$100,000.00	\$100,000.00	\$63,000.00
	Subtotal - Transfers In	\$525,450.00	\$376,250.00	\$12,000.00	\$388,250.00	\$373,250.00	\$257,900.00
	Total - Revenue & Transfers In	\$542,735.16	\$380,391.20	\$12,795.00	\$393,186.20	\$385,250.00	\$393,200.00
	<u>Expenses</u>						
452.450	NVJRA - Transfer Pool Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$84,000.00
489.000	Other Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$11,995.00	\$0.00
493.000	Office Supplies Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00	\$5.00
500.001	Street Paving	\$0.00	\$0.00	\$0.00	\$0.00	\$99,500.00	\$47,500.00
500.002	Future Street Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$18,000.00	\$21,550.00
500.003	Future Fire Dept Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,400.00
500.005	Reserved for Pool Project	\$0.00	\$0.00	\$0.00	\$0.00	\$28,000.00	\$0.00
500.006	Future Water Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$75,750.00	\$0.00
500.006A	Future Water Projects - CW	\$0.00	\$0.00	\$0.00	\$0.00	\$27,000.00	\$27,000.00
500.008	Future Sewer Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$15,000.00
500.009	Future Refuse Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$63,000.00
500.099	Future Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,745.00
	Subtotal - Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$385,250.00	\$270,200.00
492.005	Transfer to General Fund-Streets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48,450.00
492.005	Transfer to Parks Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,300.00
492.006	Transfer to Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67,250.00
	Subtotal - Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$123,000.00
	Total Expenses & Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$385,250.00	\$393,200.00
	Net income/(loss)	\$542,735.16	\$380,391.20	\$12,795.00	\$393,186.20	\$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
- ✓ A new rate was negotiated in 2021 which will increase based on an agreed-upon inflation index

DETAILED CURRENT YEAR AND 2022 PROPOSED BUDGET

REVENUE

				2021			
		2020	2021	projected	Total	2021	2022
Acct #		Final	9 months	3 months	2021	Budget	Budget
	Revenue						
341.010	Interest Income	\$2,765.99	\$475.48	\$161.00	\$636.48	\$2,400.00	\$600.00
354.000	Grant Proceeds	\$33,548.00	\$0.00	\$0.00	\$0.00	\$0.00	\$82,000.00
378.120	CCDA Water Usage Revenue	\$195,590.20	\$0.00	\$0.00	\$0.00	\$100,220.00	\$0.00
378.121	Bulk Water Sales Revenue	\$80,844.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
378.122	Bulk Water Sales-Niagara-Howard	\$23,421.20	\$126,018.40	\$63,000.00	\$189,018.40	\$0.00	\$197,000.00
378.700	Milesburg Water Usage Revenue	\$49,693.60	\$52,718.16	\$37,660.00	\$90,378.16	\$50,000.00	\$94,000.00
	Subtotal Revenue	\$385,863.71	\$179,212.04	\$100,821.00	\$280,033.04	\$152,620.00	\$373,600.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$120,000.00	\$0.00
399.002	Use of Reserves - Grant Matching	\$0.00	\$0.00	\$0.00	\$0.00	\$21,000.00	\$0.00
	Total Revenue	\$385,863.71	\$179,212.04	\$100,821.00	\$280,033.04	\$293,620.00	\$373,600.00



EXPENSES

				2021			
		2020	2021	projected	Total	2021	2022
Acct #		Final	9 months	3 months	2021	Budget	Budget
	Expenses						
450.215	Armory Postage Expense	\$5.00	\$10.00	\$0.00	\$10.00	\$10.00	\$10.00
450.314	Armory Legal Expense	\$0.00	\$1,015.00	\$0.00	\$1,015.00	\$1,500.00	\$0.00
450.351	Armory Commerical Ins Expense	\$1,415.00	\$1,415.00	\$0.00	\$1,415.00	\$1,415.00	\$1,420.00
450.361	Armory Electricity Expense	\$515.65	\$346.32	\$125.00	\$471.32	\$750.00	\$525.00
450.373	Armory Building Maint Expense	\$10.00	\$11.63	\$0.00	\$11.63	\$100.00	\$50.00
450.380	Armory Miscellaneous Expense	\$37.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
451.361	Electricity Expense - Water St	\$0.00	\$534.26	\$450.00	\$984.26	\$0.00	\$600.00
451.501	EV Grant Expense	\$6,800.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
455.241	Advertising Expense	\$36.66	\$0.00	\$0.00	\$0.00	\$25.00	\$0.00
455.314	Legal Fees Expense	\$75,330.84	\$13,016.50	\$0.00	\$13,016.50	\$2,000.00	\$0.00
456.500	Contribution to Library	\$0.00	\$0.00	\$0.00	\$0.00	\$600.00	\$0.00
460.215	Postage Expense - Waterfront	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
460.312	Audit Expense - Waterfront	\$0.00	\$0.00	\$0.00	\$0.00	\$1,625.00	\$0.00
460.314	Legal Expense - Waterfront	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$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	\$119,110.27	\$0.00	\$0.00	\$0.00	\$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	\$15.00	\$30.00	\$0.00	\$30.00	\$30.00	\$30.00
470.000	Debt Issuance Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$0.00
471.710	Parks Loan - FNB - Principal	\$0.00	\$15,124.35	\$5,739.15	\$20,863.50	\$8,000.00	\$22,325.00
471.711	Parks Loan - FNB- Interest	\$0.00	\$1,947.09	\$662.64	\$2,609.73	\$3,000.00	\$2,285.00
472.401	Principal -NW Loan #3432-Waterfront	\$0.00	\$37,909.01	\$12,866.00	\$50,775.01	\$50,775.00	\$52,815.00
472.402	Interest Exp-NW Loan #3432-Waterfront	\$0.00	\$15,924.40	\$5,085.60	\$21,010.00	\$21,010.00	\$18,965.00
472.900	Principal-Reliance Loan-Armory	\$32,732.43	\$25,294.89	\$8,590.11	\$33,885.00	\$33,885.00	\$35,020.00
472.901	Interest Exp-Reliance Loan-Armory	\$19,041.81	\$13,535.79	\$4,359.21	\$17,895.00	\$17,895.00	\$16,760.00
481.500	Conservation of Natural Resources	\$619.00	\$0.00	\$618.60	\$618.60	\$4,500.00	\$590.00
485.600	Gamble Mill Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
490.000	Early Intervention Program Expense	\$67,097.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
498.000	Grant Expense	\$19,716.43	\$395.00	\$0.00	\$395.00	\$0.00	\$41,000.00
498.001	Wall at Gamble Mill	\$7,523.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
499.000	Future Matching/Expense	\$3,504.33	\$0.00	\$0.00	\$0.00	\$0.00	\$179,205.00
499.905	Miscellaneous Expense	\$119.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal Expenses	\$354,629.98	\$128,509.24	\$38,496.31	\$167,005.55	\$153,620.00	\$373,600.00
450.710	Purchase Land - Parks	\$0.00	\$160,097.33	\$0.00	\$160,097.33	\$140,000.00	\$0.00
	Total Expenses	\$354,629.98	\$288,606.57	\$38,496.31	\$327,102.88	\$293,620.00	\$373,600.00
	net income/(loss)	\$31,233.73	-\$109,394.53	\$62,324.69	-\$47,069.84	\$0.00	\$0.00