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# BOROUGH OF BELLEFONTE

## 2023 BUDGET



Tentative Budget Presented and Approved at the December 5th, 2022 Council Meeting
Public Inspection/posting of Tentative Budget December 9th through December 19th, 2022
Public Hearing and Consideration for Adoption, with any changes, at the December 19 <sup>th</sup> , 2022 Council Meeting
Adopted by Borough Council on December 19 <sup>th</sup> 2022



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**BUDGET MESSAGE**

Dear Members of Borough Council and Mayor Johnson:

On behalf of Council, Mayor Johnson and borough staff, I am submitting to you the proposed budget for calendar year 2023. 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. The Borough, like all employers, is dealing the increases in costs, shortages in supplies, and seeing more difficulty in getting applicants for openings.

With the intention of looking at how are spending aligns with the Strategic Plan completed in 2021, we decided to implement Priority Based Budgeting concepts. This is a budgeting system that ranks programs and services in relation to strategic plans. When resources are scarce, council can look at low ranking spending to consider changes. Given that this was our first year, we need to collect more data and continue building our evaluation process. Overall, I thought the process was valuable. Here are the principles of Priority Based Budgeting.

**Prioritize Services.** Priority Based Budgeting evaluates the relative importance of individual programs and services rather than entire departments. It is distinguished by prioritizing the programs a government provides, one versus another.

• **Do the Important Things Well.** Cut Back on the Rest. In a time of a deficit, a traditional budget process often attempts to continue funding all the same programs it funded last year, albeit at a reduced level (e.g. across-the-board budget cuts). Priority Based Budgeting identifies the programs that offer the highest value and continues to provide funding for them, while reducing service levels, divesting, or potentially eliminating lower value services.

• **Question Past Patterns of Spending.** An incremental budget process doesn't seriously question the spending decisions made in years past. Priority Based Budgeting puts all the money on the table to encourage more creative conversations about services.



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- **Spend Within the Organization's Means.** Priority Based Budgeting starts with the revenue available to the City, rather than last year's expenditures, as the basis for decision making.
- **Know the True Cost of Doing Business.** Focusing on the full costs of programs ensures that funding decisions are based on the true cost of providing a service.
- **Provide Transparency of Community Priorities.** When budget decisions are based on a well-defined set of community priorities, the government's goals are not left open to interpretation.
- **Provide Transparency of Service Impact.** In traditional budgets, it is often not entirely clear how funded programs make a real difference in the lives of citizens. Under Priority Based Budgeting, the focus is on the results the program produces for achieving community priorities.
- **Demand Accountability for Results.** Traditional budgets focus on accountability for staying within spending limits. Beyond this, Priority Based Budgeting demands accountability for results that were the basis for a program's budget allocation.

Despite challenges, this year's budget proposes using approximately \$78,000 of reserves from 2022 to balance the 2023 General Fund budget and to maintain the same level of services. **No tax increase is proposed for the General Fund.** There is no proposed real estate tax increase for any of the services funded by the real estate tax.

There is a proposed increase in the Refuse rates due to the Centre County Refuse and Recycling Authority raising their rates. The refuse will increase by \$2 per quarter and recycling by \$6.75 per quarter. The Borough Authority met on December 13<sup>th</sup> and approved a small increase to the water and sewer rates. For water customers, the rate will increase by .10 cents per 1000 gallons of water, and for sewer customers, the sewer rate will increase by \$1 per quarter for each EDU.

I want to thank our council members and mayor for the time they dedicate to serving the Borough. If people knew ahead of time how much time it takes, we would have trouble filling seats. I also want to thank each and every member of our borough staff. Much of what we do is a team effort and I appreciate everyone's time, talent and energy! Comments will be received at the public hearing scheduled for the December 19<sup>th</sup> council meeting. The proposed budget will be an action item on that meeting agenda.

Ralph W. Stewart, Borough Manager/Secretary



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**2023 BUDGET IN BRIEF**

<b>FUND</b>	<b>AMOUNT</b>	<b>SOURCE</b>	<b>PROPOSED TAX OR FEE INCREASE?</b>
<b>GENERAL</b>	\$3,400,420	Taxes, Fees	None
<b>STREET LIGHTING</b>	\$70,595	Real Estate Tax	None
<b>FIRE DEPARTMENT OPERATING</b>	\$422,225	Real Estate Tax	None
<b>FIRE DEPARTMENT EQUIPMENT</b>	\$113,030	Real Estate Tax	None
<b>PARKS &amp; RECREATION</b>	\$132,205	Real Estate Tax	None
<b>WATER</b>	\$1,638,895	Utility Fee	.10 cents per 1000 gallons
<b>SEWER (WASTEWATER)</b>	\$3,749,495	Utility Fee	\$1 per quarter per EDU
<b>REFUSE (Solid Waste Collection)</b>	\$1,603,175	Utility Fee	Recycling - \$6.75 per quarter. Refuse - \$2 per quarter.
<b>SPECIAL PROJECTS</b>	\$2,264,905	Projects	Not Applicable
<b>LIQUID FUELS/ HIGHWAY AID</b>	\$301,750	State (fuel tax)	Not Applicable
<b>EMERGENCY MEDICAL SERVICES</b>	\$24,315	Real Estate Tax	None
<b>CAPITAL PROJECTS</b>	\$284,730	Transfers	Not Applicable
<b>BULK WATER</b>	\$631,895	Bulk Water Sales	Not Applicable
<b>Total 2023 Budget</b>	<b>\$14,637,635</b>		



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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 2023. It is simply our financial plan for 2023. 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 31<sup>st</sup> for the upcoming calendar year. The formal comment period is after the proposed budget is approved for advertisement/public inspection at the December 5<sup>th</sup> Council meeting. Council is scheduled to consider approval of the proposed budget at its December 19<sup>th</sup>, 2022 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](mailto: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.

### **2022 ACCOMPLISHMENTS, 2023 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 2023 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.



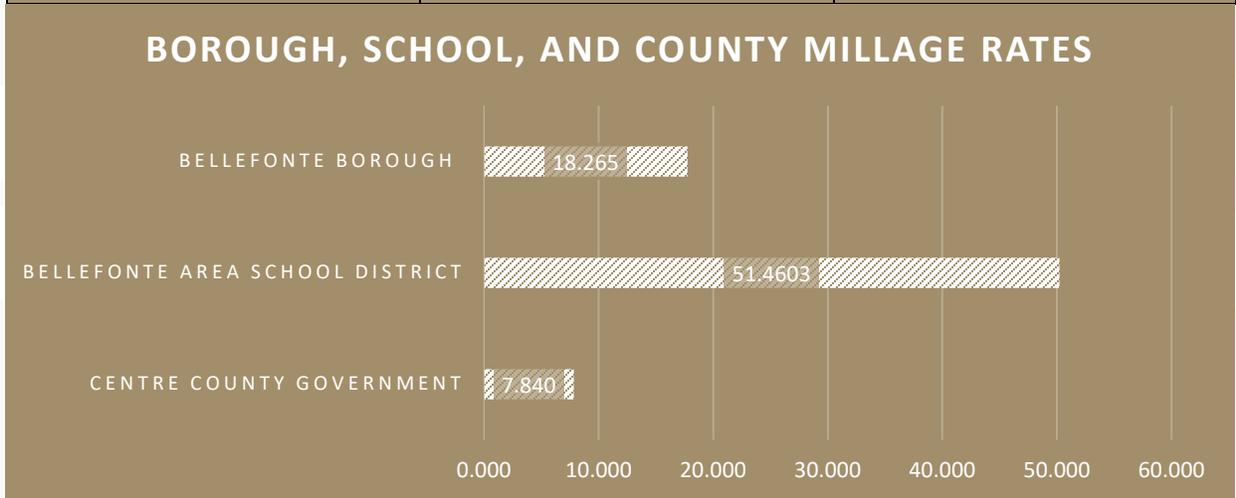
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**REAL ESTATE TAX 101**

**UNDERSTANDING REAL ESTATE TAX MILLAGE RATES**

**Real Estate Tax Millage Rates example – County Government, School District & Borough**

<b>Centre County Government</b>	<b>Bellefonte Borough</b>	<b>School District</b>
<b>7.840</b>	<b>18.265</b>	<b>51.4603</b>



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.

<b>Example: Property X has an Assessed Value of \$45,000.00</b>	<b>Taxing Entity</b>	<b>Millage Rate Set</b>	<b>Annual Tax</b>
<b>A mill is \$1 for each \$1000 of Assessed Value</b>	<b>County Government</b>	<b>7.840</b>	<b>\$352.80</b>
	<b>School District</b>	<b>51.4603</b>	<b>\$2,315.71</b>
	<b>Borough</b>	<b>18.265</b>	<b>821.93</b>
<b>1 mill = \$45.00</b>		<b>Total</b>	<b>\$3,490.44</b>

**NO CHANGE TO REAL ESTATE TAXES ARE PROPOSED**



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TAX LEVY ORDINANCE NO. 12192022-01

AN ORDINANCE OF THE BOROUGH OF Bellefonte

County of Centre, Commonwealth of Pennsylvania, fixing the tax rate for the year 2023.

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 2023 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 &amp; 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 19<sup>th</sup> day of December, A.D. 2022.

\_\_\_\_\_  
 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. 12192022-01

Enacted by the \_\_\_\_\_ Council of the Borough of Bellefonte \_\_\_\_\_ on the  
19<sup>th</sup> day of December, A.D. 2022.

\_\_\_\_\_  
 Secretary/Clerk

(SEAL)



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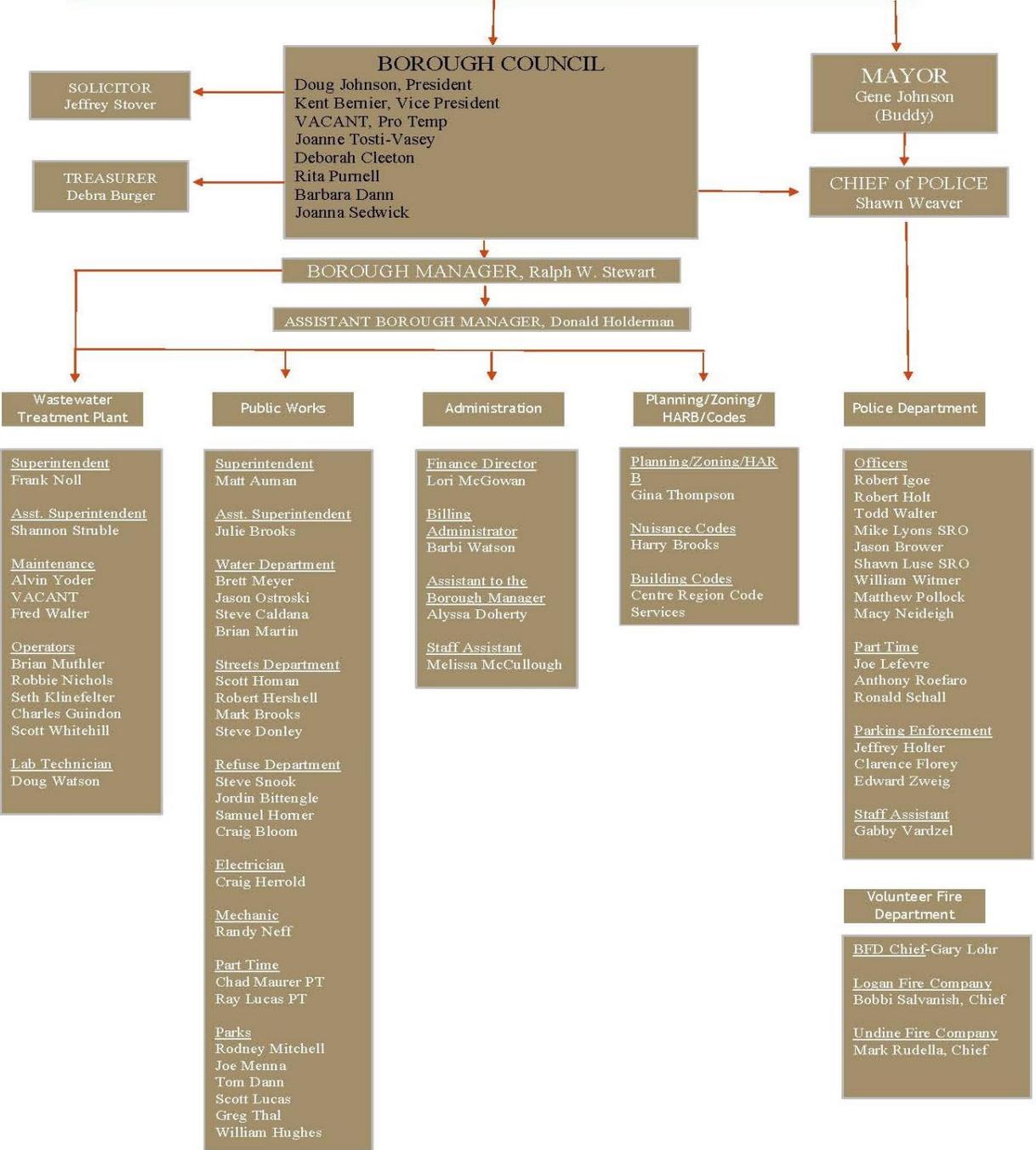
**OFFICIALS & STAFF**

<b>BOROUGH COUNCIL</b>	<b>MAYOR</b>
<b>Mr. Kent Bernier</b> , Pro Tem, North Ward	<b>Gene "Buddy" Johnson</b>
<b>Mr. Randy Brachbill</b> , President, South Ward	
<b>Ms. Deborah Cleeton</b> , South Ward	
<b>Ms. Barbara Dann</b> , South Ward	
<b>Mr. Doug Johnson</b> , Vice-President, North Ward	
<b>Ms. Shawna McKean</b> , West Ward	
<b>Ms. Rita Purnell</b> , North Ward	
<b>Ms. Johanna Sedgwick</b> , West Ward	
<b>Ms. Joanne Tosti-Vasey</b> , West Ward	
<b>Deb Burger</b> , Borough Treasurer	
<b>Jeff Stover</b> , Borough Solicitor	
<b>STAFF</b>	
<b>Ralph Stewart</b> , Borough Manager/Secretary	<b>Shawn Weaver</b> , Police Chief
<b>Don Holderman</b> , Assistant Borough Manager	<b>Gary Lohr</b> , Fire Chief
<b>Lori McGowan</b> , Finance Director	<b>Bobbi Salvanish</b> , Logan Company Chief
<b>Matt Auman</b> , Public Works Superintendent	<b>Mark Rudella</b> , Undine Company Chief
<b>Julie Brooks</b> , Assistant Public Works Superintendent	
<b>Frank Noll</b> , Wastewater Treatment Plant Superintendent	
<b>Shannon Struble</b> , Assistant Wastewater Treatment Plant Superintendent	



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**RESIDENTS of BELLEFONTE BOROUGH**



Municipal Building  
236 W Lamb St  
Bellefonte, PA 16823

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[www.bellefonte.net](http://www.bellefonte.net)

TDD/TDY & Voice 711  
TTY/TDD Only 717-237-2261  
An Equal Opportunity Employer

**TOP FOUR PRIORITY GOALS FOR LONG-TERM SUSTAINABILITY**

**GOAL 1:** Increase Revenues for Long-term Sustainability.

**GOAL 2:** Develop a Long-term Financial Plan for Capital Projects.

**GOAL 3:** Improve Borough Operations with Increased Efficiency.

**GOAL 4:** Develop Long-term Environmental Sustainability.

**GOAL 1: INCREASE REVENUES FOR LONG-TERM FINANCIAL SUSTAINABILITY**

Goal 1 seeks to increase revenues to ensure the long-term financial sustainability of the Borough. This goal addresses the following recommendations from Step IV:

- Recommendation ED1 – Better Utilize Available Land
- Recommendation ED2 – Develop Local Area Revitalization and Tax Abatement Program
- Recommendation ED3 – Continue to Revitalize Downtown
- Recommendation ED4 – Reform Water Fee Schedule
- Recommendation G9 – Consolidate Municipal Real Estate
- Recommendation PD17 – Secure Funding to Supplement Borough Budget

BELLEFONTE COMPREHENSIVE FINANCIAL MANAGEMENT FIVE-YEAR PLAN					
GOAL 1: THE BOROUGH MUST HAVE A SOLID AND SELF-SUSTAINING REVENUE BASE					
TO ACHIEVE THIS GOAL, THE FOLLOWING CRITICAL SUCCESS FACTORS MUST BE ADDRESSED:					
We must have... More diversity in the revenue stream Expanded tax and revenue base Fees that correspond to services provided More efficient infrastructure			We must Create opportunities for new development Identify funds to support operations Identify ways to share, merge, or contract services Ensure fees for services are equitable and fair		
TO MEET THIS GOAL, WE WILL...		RESPONSIBILITY	IMPLEMENTATION SCHEDULE (YEARS)		
			1	2-3	4-5
ACTION 1A	Create incentives and provide opportunities to expand economic development	Councilors Manager	<b>X – Top Priority</b>		
ACTION 1B	Supplement costs of police operations with grants	Police Chief Assistant Manager	X		
ACTION 1C	Develop task force to study feasibility of merged services with Spring Township Police Department	Councilors Manager Mayor Police Chief		X	
ACTION 1D	Develop task force to study contracted services to surrounding municipalities	Councilors Manager Mayor Police Chief		X	

ACTION 1E	Review revenue generated by water system to ensure fees are adequately charged	Councilors Manager	X – Top Priority		
ACTION 1F	Develop non-profit campus	Councilors Manager Assistant Manager			X

## GOAL 2: DEVELOP A LONG-TERM FINANCIAL PLAN

Step IV provided several recommendations for the operations of the Borough. Goal 2 addresses the following recommendations:

- Recommendation G2 – Develop Municipal Facilities Plan
- Recommendation G5 – Establish Annual Economic Priorities
- Recommendation F2 – Council Members Should Develop a Five-Year Capital Improvements Plan
- Recommendation PD2 – Improve Police Headquarters
- Recommendation PW4 – Assess Borough Streets and Drainage Appurtenances
- Recommendation PW8 – Inventory Sewer Lines/Stormwater Management Facilities; Develop Plan for Replacement of Aged Infrastructure
- Recommendation FD1 – Develop Feasibility Study on Fire Station Consolidation

BELLEFONTE COMPREHENSIVE FINANCIAL MANAGEMENT FIVE-YEAR PLAN					
GOAL 2: THE BOROUGH MUST HAVE A LONG-TERM FINANCIAL PLAN FOR CAPITAL PROJECTS					
TO ACHIEVE THIS GOAL, THE FOLLOWING CRITICAL SUCCESS FACTORS MUST BE ADDRESSED:					
We must have...			We must be...		
<ul style="list-style-type: none"> <li>- Clearly define, prioritized capital plan</li> <li>- Reasonable schedule for replacements and new projects</li> <li>- A funding strategy</li> <li>- Focus on state and federal opportunities</li> <li>- An energy efficient municipal facility that meets the needs of our departments and residents</li> </ul>			<ul style="list-style-type: none"> <li>- Committed to a capital planning process</li> <li>- Committed to budgeting for capital needs on an annual basis</li> <li>- Willing to dedicate funds annually</li> <li>- Willing to use borrowing as a strategy for funding</li> <li>- Willing to provide a public building that meets the needs of our employees and residents</li> </ul>		
TO MEET THIS GOAL, WE WILL...		RESPONSIBILITY	IMPLEMENTATION SCHEDULE (YEARS)		
			1	2-3	4-5
ACTION 2A	Conduct an inventory of facilities, roads, water, sewers, and equipment with assessment of conditions, estimated costs, and project replacement schedules	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Mayor</li> <li>- Police Chief</li> <li>- Public Works</li> </ul>	X		
ACTION 2B	Prepare a five-year Capital Plan that includes narrative, schedule, costs, and five-year budget	<ul style="list-style-type: none"> <li>- Manager</li> <li>- Finance</li> <li>- Department Heads</li> </ul>	X		
ACTION 2C	Develop a funding strategy by identifying specific revenue sources to support projects	<ul style="list-style-type: none"> <li>- Manager</li> <li>- Assistant manager</li> </ul>	X	Ongoing	

ACTION 2D	Implement the Capital Plan as part of the annual operating budget	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Mayor</li> <li>- Police Chief</li> </ul>	X - Priority		
ACTION 2F	Update the Capital Plan on an annual basis	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Mayor</li> </ul>	Ongoing		
ACTION 2G	Develop A Facilities Plan for the Borough Municipal Building	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Mayor</li> <li>- Police Chief</li> <li>- Department Heads</li> </ul>	X	Ongoing	

**GOAL 3: IMPROVE BOROUGH OPERATIONS WITH INCREASED EFFICIENCY**

This goal seeks to address the following recommendations made in Step IV of the STMP planning process:

- ◆ **Recommendation G3** - Provide In-Depth Training Opportunities for Incoming Councilors
- ◆ **Recommendation G5** – Expand Public Communication Through Surveys
- ◆ **Recommendation G6** – Formalize Committee Reports
- ◆ **Recommendation F1** – The Borough Should Ensure All Professional, Trained Staff in Key Positions are Cross-Trained
- ◆ **Recommendation F4** – Develop and Implement a Proper Cash Management Policy
- ◆ **Recommendation F5** – The Borough Should Review and Update Standard Operating Procedures and Job Descriptions
- ◆ **Recommendation PD3** through PD15 – Includes Recommendations for Updating Standard Operating Procedures and Policies
- ◆ **Recommendation PD16** – Strategic Plan for Police Department
- ◆ **Recommendation PW1** – Ensure Proper Training for Staff
- ◆ **Recommendation PW 7** – Formalize Refuse Collection Routes
- ◆ **Recommendation PW9** – Survey residents regarding parks and recreational facilities
- ◆ **Recommendation PW11** – Utilize an Electronic Management System

BELLEVILLE COMPREHENSIVE FINANCIAL MANAGEMENT FIVE YEAR PLAN

GOAL 3: THE BOROUGH MUST IMPROVE ITS INTERNAL OPERATIONS AND INTERACTIONS WITH THE COMMUNITY

TO ACHIEVE THIS GOAL, WE MUST ADDRESS THE FOLLOWING CRITICAL SUCCESS FACTORS:

<p>We must ...</p> <p>Ensure Council and staff are well trained in providing municipal services</p> <p>Have a defined Communication Plan</p> <p>Ensure transparency with operations of all boards, commissions, and ad-hoc committees</p> <p>Ensure standard operating procedures and policies are in place for Police and Finance Departments</p> <p>Ensure departments operate efficiently and in compliance with state and federal guidelines</p> <p>Ensure all parks and recreational facilities meet the needs of residents</p>	<p>We must be...</p> <p>Supportive of new ideas</p> <p>Willing to adopt policies to ensure greater efficiencies are provided within each department</p> <p>Willing to invest in Council and staff</p> <p>Willing to change current practices</p>
--	--

TO MEET THIS GOAL, WE WILL...		RESPONSIBILITY	IMPLEMENTATION SCHEDULE (YEARS)		
			1	2-3	4-5
ACTION 3A	Provide opportunities for continuing training and education for all Council members and staff.	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> </ul>		X	
ACTION 3B	Ensure employee performance reviews are completed for Manager, Police Chief, Assistant Manager, and all department heads.	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Mayor</li> <li>- Assistant Manager</li> </ul>	Ongoing		
ACTION 3C	Identify and implement technology upgrades for Public Work Department	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Finance</li> </ul>	<b>X - Priority</b>	Ongoing	
ACTION 3D	Adopt recommendations for Police Department	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Mayor</li> <li>- Police Chief</li> </ul>	<b>X – Priority</b>		
ACTION 3E	Adopt a Code of Ethics	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> </ul>	X		
ACTION 3F	Adopt a Cash Management Policy	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> <li>- Finance</li> </ul>	X		
ACTION 3G	Conduct surveys with residents.	<ul style="list-style-type: none"> <li>- Manager</li> <li>- Assistant Manager</li> <li>- Department Heads</li> </ul>	X	Ongoing	
ACTION 3H	Formalize reporting system for boards, commissions, and ad-hoc committees	<ul style="list-style-type: none"> <li>- Councilors</li> <li>- Manager</li> </ul>	X		

**GOAL 4. DEVELOP LONG-TERM ENVIRONMENTAL SUSTAINABILITY**

**BELLEFONTE COMPREHENSIVE FINANCIAL MANAGEMENT FIVE YEAR PLAN**

**GOAL 4: THE BOROUGH MUST BECOME MORE ENVIRONMENTALLY SUSTAINABLE AND RESILIENT**

**TO ACHIEVE THIS GOAL, THE FOLLOWING CRITICAL SUCCESS FACTORS MUST BE ADDRESSED:**

<p>We must have...</p> <p>Building stock that is well maintained and energy efficient</p> <p>An Energy Plan to reduce the Borough Green House Gas Emissions</p> <p>A plan to reduce waste and improve recycling efforts</p> <p>A Plan to reduce energy consumption in our water and wastewater systems</p> <p>A Communication Plan to encourage the use of transit</p>	<p>We must be...</p> <p>committed to investing in the community</p> <p>Committed to exploring new solutions</p> <p>committed to change in habits</p> <p>climate change: committed to making a difference</p>
--	--

TO MEET THIS GOAL, WE WILL...		RESPONSIBILITY	IMPLEMENTATION SCHEDULE (YEARS)		
			1	2-3	4-5
ACTION 4A	Develop a building rehabilitation program.	- Assistant Manager - Code Enforcement	X		
ACTION 4B	Develop energy production to reduce energy costs within Borough facilities	- Councilors - Manager - Public Works		X – coordinate with facility’s plan	
ACTION 4C	Reducing waste and improving recycling	- Councilors - Public Works	X		
ACTION 4D	Upgrade water and wastewater management	- Councilors - Manager - Public Works		X – coordinate with facility’s plan	
ACTION 4E	A Plan to reduce stormwater runoff, remove pollutants, and improve water quality	- Councilors - Manager - Police Chief - Public Works		X	

ACTION 4F	Transportation: Encouraging use of transit and converting fleet to electric		X-transit	X-electric vehicles
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## 2023 Goals / Action Items

- Follow-up on STMP Recommendations
- Continue the electronic archival of Borough maps
- Issue a contract to pave a number of streets
- If Borough receives grant--Resolve the storm water runoff issues on Parkwood Drive
- Finalize enhancements started with the 2021 902 Grant related to the 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
- Finalize sustainability Certification application, PA Municipal League’s “Sustainable Pennsylvania Communities Certification
- Complete design for W. Bishop/S Spring Street Streetscape Project – Possibly complete the CDBG portion of the project in 2023.
- Develop design for Big Spring Cover (the Authority)
- Plant 40/50 pink dogwood trees in conjunction with the Fish & Boat Commission along the Waterfront Walkway
- Replace/rehabilitate aging infrastructure – water lines, sewer lines, storm drains, curbing, faded street signs, water storage tanks
- Revise/install Wayfinding Signage
- Sewer lines - reduce infiltration and inflow, camera work and repair
- Improve asset management
- Begin to implement new borough logo on vehicles
- Continue the development of the Environmental Advisory Board/Climate Action Plan
- Complete the Governor’s Park Baseball Field Project – Including New Restroom if funds permit
- Continue to work on Borough Priority Budgeting (Implement additional Funds)
- Select and begin design drawings for Zion Rd Stoplight
- Implement Event Guideline Form and establish costs for Borough staff preparation for events
- Develop Agreement with Teener-League Board (Jeremy Lucas) for use of Field
- Complete sprinkler system installation and elevator installation in Armory Building; Add ADA access from outside (sidewalk/ramp).
- Utilize new stump grinder to grind all stumps in the ROW so we can accurately enforce the Shade Tree ordinance. Remove all stumps at Governor’s Park as well.
- Work with Fire Executive Board/Advise on budget enhancement process
- Continue to foster the development and participation of the Centre County Borough’s Association



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- All Elected Officials attend at least one of the two annual Borough Association conferences
- Promote the LERTA Program
- Coordinate/Plan transition of staff to Armory Building
- Begin to replace aging Streetlight Poles on Allegheny and W. Linn
- Continue to add stamped crosswalks in the downtown
- Develop and Adopt an expense policy for elected officials
- Determine with Public Works how to better remove snow in Talleyrand Park & Waterfront steps
- Open House for recognizing retirees
- Consider Year-End Holiday Open-House
- Research EV Charging Station payment methods
- Finalize Transfer or Potter Street Property from SEDA-COG Railroad
- Complete Wood Street Stormwater upgrades
- Other goals as directed by council



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## 2022 ACCOMPLISHMENTS

- Maintain the same level of services to our residents – hired new personnel to full staffing levels
- Completed the LERTA Ordinance
- Added stamped asphalt crosswalks on the diamond
- Performed a Water Street Willowbank Speed Study
- Received an award from PA DCED related to the Gamble Mill project
- Performed a Crawford Lane Speed study
- Set up and installed a GPS System for Borough vehicles
- Completed the Historic Preservation Grant on the Train Station (Roof and exterior painting)
- Replaced the EV Charging stations in Lot A
- Upgraded downtown lighting at the main intersections
- Managed Diamond crosswalk imprinting/improvement project
- Managed Train Station exterior renovations
- Planted 35 trees in the Borough
- Received a grant for \$1.8M and purchased the Armory Building on Spring Street
- Contracted with Architect to begin plans for elevator, sprinkler systems and ADA access to Armory Building
- Had PennDOT complete a traffic study of Parkview Blvd/Zion Rd.
- Finalized NPDES application for Parkview Heights Stormwater Project
- Negotiated a Police Contract
- Established Environmental Advisory Board
- Received a PennDOT TASA Grant for \$350K. Hired an Engineer to begin planning the Spring Street/W. Bishop Street Streetscape Project
- Received grant for \$1.1M to upgrade Governor's Park Baseball field
- Paved five streets in the Borough
- Worked with Stormwater Engineer to develop plans for Wood Street Stormwater upgrade
- Replaced Aluminum Sulfate Tank Scale and Carbon Source Scale at WWTP
- Issued RFP for insurance coverages, transitioned to new broker/carrier
- Maintained a certified workplace safety committee
- Approved an options study for the Police Department renovations/updating
- Upgraded UV equipment and RTC/Phoss/Phax Control Panel WWTP
- Developed Special Event Application
- Rented Subway Property
- Began Phase I of Priority Based Budgeting Process

# GENERAL FUND

## QUICK FACTS:

- ✓ No tax 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 2023 PROPOSED BUDGET

### REVENUE

General Fund Fund Analysis							
		Fund # 01					
				2022			
		2021	2022	projected	Total	2022	2023
Acct #	Revenue		9 months	3 months	2022	Budget	Budget
301.100	Real Estate Tax Rev - Current	\$1,443,063.73	\$1,459,030.93	\$24,000.00	\$1,483,030.93	\$1,446,710.00	\$1,451,000.00
301.200	Real Estate Tax Rev - Supplement	\$867.51	\$541.03	\$0.00	\$541.03	\$600.00	\$500.00
301.400	Real Estate Tax Rev - Delinquent	\$21,168.94	\$9,939.46	\$12,360.00	\$22,299.46	\$18,000.00	\$14,000.00
310.100	Real Estate Transfer Tax Revenue	\$134,973.32	\$96,442.49	\$47,212.64	\$143,655.13	\$110,000.00	\$70,000.00
310.200	Earned Income Tax Revenue	\$795,489.45	\$618,848.56	\$167,000.00	\$785,848.56	\$700,000.00	\$730,300.00
310.501	LST Tax Revenue	\$104,361.71	\$72,947.90	\$17,300.00	\$90,247.90	\$85,000.00	\$80,000.00
321.800	Franchise Revenue (Cable TV)	\$115,085.84	\$85,601.88	\$28,303.67	\$113,905.55	\$109,000.00	\$110,500.00
322.500	Street Opening Permit Revenue	\$9,440.00	\$57,030.00	\$2,040.00	\$59,070.00	\$3,500.00	\$5,000.00
322.902	Dumpster Permit Revenue	\$250.00	\$305.00	\$85.00	\$390.00	\$200.00	\$200.00
331.001	Dog Fine Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$20.00	\$0.00
331.100	J P Fine Revenue	\$13,740.01	\$7,555.88	\$3,500.00	\$11,055.88	\$13,000.00	\$9,000.00
331.101	Probation Office Fine Revenue	\$10,366.86	\$4,717.04	\$1,600.00	\$6,317.04	\$8,500.00	\$5,800.00
331.102	Restitution	\$122.72	\$73.15	\$0.00	\$73.15	\$100.00	\$75.00
331.121	Ordinance Violation Revenue - Codes	\$3,750.00	\$4,849.00	\$0.00	\$4,849.00	\$1,000.00	\$1,000.00
331.130	State Police Fine Revenue	\$2,383.06	\$1,087.46	\$1,256.15	\$2,343.61	\$2,000.00	\$2,100.00
331.140	Parking Fine Revenue	\$18,764.50	\$11,405.96	\$10,400.00	\$21,805.96	\$19,000.00	\$20,000.00
331.145	Boot Fine Revenue	\$50.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
341.010	Interest Income	\$2,185.43	\$4,488.75	\$3,700.00	\$8,188.75	\$2,000.00	\$5,000.00
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	\$19,756.22	\$17,490.10	\$3,498.02	\$20,988.12	\$20,985.00	\$0.00
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	\$745.00	\$1,710.00	\$758.00	\$2,468.00	\$650.00	\$1,000.00
354.000	State Grant Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$27,500.00	\$0.00
355.010	Public Utility Realty Tax Revenue	\$2,792.12	\$0.00	\$2,732.87	\$2,732.87	\$2,500.00	\$2,650.00
355.040	Liquor License Revenue	\$0.00	\$1,800.00	\$0.00	\$1,800.00	\$2,000.00	\$1,800.00



**REVENUE, CONTINUED**

Acct #	Revenue (con't)	2021	2022	2022	Total	2022	2023
			9 months	projected 3 months	2022	Budget	Budget
387.000	Contribution & Donation Revenue	\$0.00	\$1,000.00	\$8,400.00	\$9,400.00	\$0.00	\$0.00
387.001	Donation to Police Dept Revenue	\$2,710.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
389.000	Miscellaneous Revenue	\$0.00	\$77.00	\$0.00	\$77.00	\$0.00	\$25.00
389.002	Miscellaneous Revenue - Streets	\$380.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
391.100	Sale of Fixed Assets Revenue	\$0.00	\$172.00	\$0.00	\$172.00	\$0.00	\$0.00
391.101	Sale of Fixed Assets Revenue-Police	\$4,435.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
391.102	Sale of Fixed Assets/Scrap Metal Revenue-	\$13,760.00	\$10,015.00	\$385.00	\$10,400.00	\$0.00	\$2,000.00
391.300	Compensation for Loss of Assets	\$17,509.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
395.000	Refund of Prior Year Expenditures	\$1,795.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal - Revenue	<u>\$3,248,294.57</u>	<u>\$2,911,611.07</u>	<u>\$401,116.64</u>	<u>\$3,312,727.71</u>	<u>\$3,082,085.00</u>	<u>\$3,012,930.00</u>
392.006	Transfer In - Water	\$90,000.00	\$67,500.00	\$22,500.00	\$90,000.00	\$90,000.00	\$90,000.00
392.008	Transfer In - Sewer	\$185,000.00	\$120,000.00	\$40,000.00	\$160,000.00	\$160,000.00	\$160,000.00
392.009	Transfer In - Refuse	\$75,000.00	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00
392.095	Transfer In - Capital Projects - Streets	\$0.00	\$0.00	\$0.00	\$0.00	\$48,450.00	\$0.00
	Subtotal - Transfers In	<u>\$350,000.00</u>	<u>\$262,500.00</u>	<u>\$62,500.00</u>	<u>\$325,000.00</u>	<u>\$373,450.00</u>	<u>\$325,000.00</u>
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$9,930.00	\$62,490.00
	Total Revenue & Transfers In	<u>\$3,598,294.57</u>	<u>\$3,174,111.07</u>	<u>\$463,616.64</u>	<u>\$3,637,727.71</u>	<u>\$3,465,465.00</u>	<u>\$3,400,420.00</u>



GENERAL FUND

**REVENUE, CONTINUED**

		2021	2022	2022	Total	2022	2023
Acct #	Revenue (con't)		9 months	projected 3 months	2022	Budget	Budget
387.000	Contribution & Donation Revenue	\$0.00	\$1,000.00	\$8,400.00	\$9,400.00	\$0.00	\$0.00
387.001	Donation to Police Dept Revenue	\$2,710.00	\$500.00	\$0.00	\$500.00	\$0.00	\$0.00
389.000	Miscellaneous Revenue	\$0.00	\$77.00	\$0.00	\$77.00	\$0.00	\$25.00
389.002	Miscellaneous Revenue - Streets	\$380.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
391.100	Sale of Fixed Assets Revenue	\$0.00	\$172.00	\$0.00	\$172.00	\$0.00	\$0.00
391.101	Sale of Fixed Assets Revenue-Police	\$4,435.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
391.102	Sale of Fixed Assets/Scrap Metal Revenue-	\$13,760.00	\$10,015.00	\$385.00	\$10,400.00	\$0.00	\$2,000.00
391.300	Compensation for Loss of Assets	\$17,509.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
395.000	Refund of Prior Year Expenditures	\$1,795.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal - Revenue	<u>\$3,248,294.57</u>	<u>\$2,911,611.07</u>	<u>\$401,116.64</u>	<u>\$3,312,727.71</u>	<u>\$3,082,085.00</u>	<u>\$3,012,930.00</u>
392.006	Transfer In - Water	\$90,000.00	\$67,500.00	\$22,500.00	\$90,000.00	\$90,000.00	\$90,000.00
392.008	Transfer In - Sewer	\$185,000.00	\$120,000.00	\$40,000.00	\$160,000.00	\$160,000.00	\$160,000.00
392.009	Transfer In - Refuse	\$75,000.00	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00
392.095	Transfer In - Capital Projects - Streets	\$0.00	\$0.00	\$0.00	\$0.00	\$48,450.00	\$0.00
	Subtotal - Transfers In	<u>\$350,000.00</u>	<u>\$262,500.00</u>	<u>\$62,500.00</u>	<u>\$325,000.00</u>	<u>\$373,450.00</u>	<u>\$325,000.00</u>
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$9,930.00	\$79,500.00
	Total Revenue & Transfers In	<u>\$3,598,294.57</u>	<u>\$3,174,111.07</u>	<u>\$463,616.64</u>	<u>\$3,637,727.71</u>	<u>\$3,465,465.00</u>	<u>\$3,417,430.00</u>



GENERAL FUND

**EXPENSES - COUNCIL**

		2021	2022	2022	Total	2022	2023
Acct #	Expenses (con't)		9 months	projected 3 months	2022	Budget	Budget
Acct #	Expenses						
400.105	Elected Officials Stipend Expense	\$13,500.00	\$10,125.00	\$3,375.00	\$13,500.00	13,500.00	13,500.00
400.192	Social Security Exp - Council	\$1,032.76	\$774.54	\$244.25	\$1,018.79	\$1,035.00	\$1,035.00
400.210	Office Supplies Expense - Council	\$75.00	\$100.00	\$50.00	\$150.00	\$150.00	\$150.00
400.215	Postage Expense - Council	\$100.00	\$75.00	\$0.00	\$75.00	\$100.00	\$100.00
400.246	Supplies Expense - Council	\$102.17	\$219.02	\$88.87	\$307.89	\$0.00	\$150.00
400.260	Minor Equipment Expense - Council	\$13.62	\$7,650.74	\$499.99	\$8,150.73	\$0.00	\$0.00
400.314	Legal Expense - Council	\$8,059.32	\$561.00	\$300.00	\$861.00	\$5,000.00	\$4,000.00
400.317	Data Processing Expense - Council	\$1,549.58	\$1,115.00	\$765.00	\$1,880.00	\$2,000.00	\$2,000.00
400.320	IT Services Expense - Council	\$5,318.08	\$2,222.11	\$1,000.00	\$3,222.11	\$3,800.00	\$3,650.00
400.321	Telephone Expense - Council	\$200.00	\$120.00	\$30.00	\$150.00	\$150.00	\$150.00
400.325	Internet Expense - Council	\$222.00	\$111.00	\$111.00	\$222.00	\$225.00	\$225.00
400.329	C-Net Expense - Council	\$16,898.00	\$8,716.50	\$8,716.50	\$17,433.00	\$17,435.00	\$18,140.00
400.341	Advertising Expense - Council	\$481.40	\$245.20	\$75.00	\$320.20	\$500.00	\$500.00
400.342	Printing Expense - Council	\$28.00	\$86.67	\$0.00	\$86.67	\$35.00	\$100.00
400.344	Copy Expense - Council	\$170.00	\$50.00	\$75.00	\$125.00	\$150.00	\$150.00
400.351	Commercial Ins Expense - Council	\$575.00	\$600.00	\$0.00	\$600.00	\$600.00	\$550.00
400.361	Electricity Expense - Council	\$170.00	\$50.00	\$120.00	\$170.00	\$170.00	\$200.00
400.373	Building Maint/Upgrade Expense-Council	\$743.67	\$509.62	\$0.00	\$509.62	\$100.00	\$150.00
400.420	Membership/Dues/Sub Expense - Council	\$2,810.95	\$2,757.15	\$0.00	\$2,757.15	\$2,900.00	\$1,300.00
400.450	Contracted Services - Council	\$0.00	\$1,092.00	\$0.00	\$1,092.00	\$0.00	\$0.00
400.460	Conf/Meeting/Seminar Expense-Council	\$757.20	\$3,089.60	\$863.24	\$3,952.84	\$500.00	\$4,000.00
400.461	Retreat Expense - Council	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00
400.540	Contribution to Airport	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00
	Subtotal - Council Expense	\$52,806.75	\$40,270.15	\$16,313.85	\$56,584.00	\$54,850.00	\$51,550.00



GENERAL FUND

**EXPENSES – EXECUTIVE**

Acct #	Expenses (con't)	2021	2022	2022	Total	2022	2023
			9 months	projected 3 months	2022	Budget	Budget
401.110	Executive Salary Expense (Appointed)	\$97,465.59	\$76,226.80	\$21,662.40	\$97,889.20	\$98,000.00	\$100,100.00
401.192	Executive SS Expense (Appointed)	\$7,370.13	\$5,760.45	\$1,633.55	\$7,394.00	\$7,400.00	\$7,550.00
401.194	Unemployment Comp Exp - Exec	\$721.18	\$0.00	-\$225.00	-\$225.00	\$0.00	\$0.00
401.196	Health Insurance Expense - Executive	\$11,890.39	\$10,284.69	\$2,842.76	\$13,127.45	\$12,220.00	\$13,500.00
401.197	Retirement Expense - Exec	\$2,112.35	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
401.198	Health Care Expense - In House - Exec	\$668.60	\$190.28	\$1,000.00	\$1,190.28	\$1,500.00	\$1,300.00
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	\$158.41	\$15.00	\$173.41	\$175.00	\$175.00
401.215	Postage Expense - Exec	\$75.00	\$48.55	\$20.00	\$68.55	\$70.00	\$70.00
401.231	Fuel Expense - Exec	\$206.08	\$151.63	\$100.00	\$251.63	\$250.00	\$275.00
401.260	Minor Equipment Expense - Exec	\$671.63	\$60.14	\$2,749.40	\$2,809.54	\$300.00	\$300.00
401.317	Data Processing Expense - Exec	\$130.00	\$130.00	\$0.00	\$130.00	\$130.00	\$140.00
401.320	IT Services Expense - Exec	\$3,625.91	\$2,729.07	\$270.93	\$3,000.00	\$3,000.00	\$3,300.00
401.321	Telephone Expense - Exec	\$405.00	\$180.61	\$210.00	\$390.61	\$400.00	\$425.00
401.324	Cell Phone Expense - Exec	\$360.00	\$360.00	\$120.00	\$480.00	\$360.00	\$480.00
401.325	Internet Expense - Exec	\$196.00	\$162.50	\$30.00	\$192.50	\$200.00	\$220.00
401.342	Printing Expense - Exec	\$28.00	\$43.33	\$0.00	\$43.33	\$35.00	\$50.00
401.344	Copy Expense - Exec	\$100.00	\$43.00	\$75.00	\$118.00	\$125.00	\$130.00
401.351	Commercial Insurance Expense - Exec	\$1,325.00	\$1,325.00	\$0.00	\$1,325.00	\$1,325.00	\$975.00
401.354	Workers Comp Ins Expense - Exec	\$320.00	\$125.00	\$100.00	\$225.00	\$225.00	\$135.00
401.361	Electricity Expense - Exec	\$150.00	\$77.80	\$72.20	\$150.00	\$150.00	\$165.00
401.410	Conf/Meeting Expense - Exec	\$0.00	\$0.00	\$0.00	\$0.00	\$135.00	\$135.00
401.420	Dues/Sub/Membership Expense - Exec	\$305.00	\$315.00	\$0.00	\$315.00	\$325.00	\$325.00
401.460	Training Expense - Exec	\$185.00	\$250.00	\$0.00	\$250.00	\$500.00	\$500.00
	Subtotal - Executive Expense	\$128,696.46	\$98,836.46	\$30,747.64	\$129,584.10	\$129,125.00	\$130,550.00



**EXPENSES – MAYOR**

		2021	2022	2022	Total	2022	2023
Acct #	Expenses (con't)		9 months	projected 3 months	2022	Budget	Budget
401.901	Mayor Stipend Expense	\$1,500.00	\$1,125.00	\$375.00	\$1,500.00	\$1,500.00	\$1,500.00
401.902	Mayor Social Security Expense	\$114.75	\$86.06	\$28.70	\$114.76	\$115.00	\$115.00
401.910	Mayor Office Supplies Expense	\$50.00	\$79.99	\$0.00	\$79.99	\$100.00	\$100.00
401.915	Mayor Postage Expense	\$75.00	\$50.00	\$0.58	\$50.58	\$75.00	\$50.00
401.917	Mayor Data Processing Expense	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
401.920	Mayor IT Expense	\$817.41	\$510.74	\$264.26	\$775.00	\$775.00	\$825.00
401.921	Mayor Phone Expense	\$85.00	\$63.28	\$21.72	\$85.00	\$85.00	\$85.00
401.940	Mayor Internet Expense	\$100.00	\$111.00	\$0.00	\$111.00	\$125.00	\$115.00
401.941	Mayor Minor Equipment Expense	\$62.66	\$0.00	\$0.00	\$0.00	\$70.00	\$70.00
401.942	Mayor Supplies Expense	\$60.00	\$0.00	\$33.85	\$33.85	\$0.00	\$50.00
401.944	Mayor Copy Expense	\$60.00	\$50.00	\$0.00	\$50.00	\$70.00	\$60.00
401.945	Mayor Printing Expense	\$0.00	\$114.90	\$0.00	\$114.90	\$0.00	\$75.00
401.946	Mayor Dues/Member/Sub Expense	\$60.00	\$70.00	\$0.00	\$70.00	\$70.00	\$75.00
401.951	Mayor Commercial Insurance Expense	\$45.00	\$45.00	\$0.00	\$45.00	\$45.00	\$250.00
401.960	Mayor Conf/Seminar Expense	\$732.40	\$0.00	\$0.00	\$0.00	\$600.00	\$500.00
401.961	Mayor Electricity Expense	\$65.00	\$27.55	\$37.45	\$65.00	\$65.00	\$70.00
401.980	Mayor Miscellaneous Expense	\$0.00	\$103.42	\$0.00	\$103.42	\$0.00	\$25.00
	Subtotal - Mayor Expenses	\$3,927.22	\$2,536.94	\$761.56	\$3,298.50	\$3,795.00	\$4,065.00

**EXPENSES – TREASURER**

		2021	2022	2022	Total	2022	2023
Acct #	Expenses (con't)		9 months	projected 3 months	2022	Budget	Budget
402.355	Treas Bond Insurance Expense	\$946.00	\$956.00	\$0.00	\$956.00	\$1,000.00	\$1,175.00
402.900	Treasurer Stipend Expense	\$1,500.00	\$1,125.00	\$375.00	\$1,500.00	\$1,500.00	\$1,500.00
402.901	Treasurer Social Security Expense	\$114.75	\$86.08	\$28.67	\$114.75	\$115.00	\$115.00
	Subtotal - Treasurer Expenses	\$2,560.75	\$2,167.08	\$403.67	\$2,570.75	\$2,615.00	\$2,790.00

**EXPENSES – REAL ESTATE TAX COLLECTOR**

		2021	2022	2022	Total	2022	2023
Acct #	Expenses (con't)		9 months	projected 3 months	2022	Budget	Budget
403.951	R/E Tax Collector Salary Expense	\$4,144.00	\$5,163.50	\$60.00	\$5,223.50	\$5,750.00	\$5,350.00
403.952	R/E Tax Coll Social Security Expense	\$317.01	\$394.99	\$4.59	\$399.58	\$440.00	\$410.00
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	\$439.91	\$489.37	\$0.00	\$489.37	\$525.00	\$550.00
403.956	R/E Tax Coll Postage/Envelopes Expense	\$817.37	\$861.37	\$0.00	\$861.37	\$1,000.00	\$1,000.00
403.957	R/E Tax Coll Audit Expense	\$725.00	\$0.00	\$750.00	\$750.00	\$775.00	\$800.00
403.958	R/E Tax Coll Bond Expense	\$0.00	\$1,039.00	\$0.00	\$1,039.00	\$965.00	\$1,125.00
	Subtotal - R/E Tax Collector Expenses	\$6,443.29	\$7,948.23	\$814.59	\$8,762.82	\$9,530.00	\$9,310.00



GENERAL FUND

**EXPENSES – GENERAL GOVERNMENT**

				2022			
		2021	2022	projected	Total	2022	2023
Acct #	Expenses (cont)		9 months	3 months	2022	Budget	Budget
406.112	Salary Expense - GG	\$303,147.39	\$235,155.50	\$75,000.00	\$310,155.50	\$310,800.00	\$317,500.00
406.192	Social Security Expense - GG	\$22,990.20	\$17,819.66	\$5,675.00	\$23,494.66	\$23,700.00	\$24,000.00
406.193	Enrollment/Admin Exp - PMRS - GG	\$40.00	\$28.80	\$0.00	\$28.80	\$40.00	\$40.00
406.196	Health Insurance Expense - GG	\$69,537.61	\$61,938.32	\$1,924.24	\$63,862.56	\$72,000.00	\$48,000.00
406.197	Retirement Expense - GG	\$18,229.87	\$3,314.69	\$6,838.00	\$10,152.69	\$22,000.00	\$20,000.00
406.198	Health Care Exp - In House - GG	\$3,550.00	\$3,550.26	\$0.00	\$3,550.26	\$3,600.00	\$3,575.00
406.199	Life Insurance Expense - GG	\$710.16	\$538.54	\$181.98	\$720.52	\$725.00	\$725.00
406.210	Office Supplies Expense - GG	\$1,692.90	\$715.63	\$884.00	\$1,599.63	\$1,600.00	\$1,700.00
406.215	Postage Expense - GG	\$1,951.01	\$373.51	\$1,200.00	\$1,573.51	\$1,900.00	\$1,600.00
406.226	Janitorial Supplies Expense - GG	\$449.30	\$644.69	\$75.00	\$719.69	\$550.00	\$875.00
406.231	Fuel Expense - GG	\$55.40	\$36.13	\$20.00	\$56.13	\$100.00	\$75.00
406.241	Materials & Supplies Expense - GG	\$80.57	\$514.67	\$219.00	\$733.67	\$175.00	\$200.00
406.242	Safety Committee Expense - GG	\$101.48	\$10.00	\$0.00	\$10.00	\$250.00	\$10.00
406.249	Computer Software Expense - GG	\$2,430.86	\$2,547.34	-\$200.00	\$2,347.34	\$2,000.00	\$2,500.00
406.251	Vehicle & Equipment Maint Exp - GG	\$951.51	\$515.07	\$50.00	\$565.07	\$1,100.00	\$600.00
406.260	Minor Equipment Expense - GG	\$2,193.20	\$386.81	\$8,706.93	\$9,093.74	\$6,500.00	\$8,000.00
406.300	Update Codes Expense - GG	\$2,710.56	\$4,979.94	\$0.00	\$4,979.94	\$3,000.00	\$5,500.00
406.310	Legal Expense - GG	\$934.50	\$341.43	\$50.00	\$391.43	\$1,000.00	\$1,000.00
406.311	Audit Expense - GG	\$4,850.00	\$0.00	\$5,190.00	\$5,190.00	\$4,850.00	\$5,370.00
406.317	Data Processing Expense - GG	\$1,735.29	\$1,145.13	\$650.00	\$1,795.13	\$2,100.00	\$2,000.00
406.318	Janitorial Services Expense - GG	\$4,000.00	\$4,333.34	\$2,320.00	\$6,653.34	\$4,000.00	\$8,500.00
406.319	Fire Permit Exp-Borough Building-GG	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00
406.320	IT Services Expense - GG	\$10,173.72	\$5,010.49	\$3,200.00	\$8,210.49	\$10,000.00	\$11,000.00
406.321	Telephone Expense - GG	\$1,784.19	\$1,185.27	\$500.00	\$1,685.27	\$2,300.00	\$2,000.00
406.324	Cell Phone Expense - GG	\$960.00	\$1,080.00	\$360.00	\$1,440.00	\$1,440.00	\$1,440.00
406.325	Internet Expense - GG	\$311.00	\$212.00	\$182.00	\$394.00	\$400.00	\$400.00
406.331	Travel Expense - GG	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
406.339	GPS Fee Expense - GG	\$0.00	\$161.02	\$72.16	\$233.18	\$0.00	\$240.00
406.341	Advertising Expense - GG	\$27.70	\$285.50	\$0.00	\$285.50	\$250.00	\$300.00
406.342	Printing Expense - GG	\$578.00	\$935.40	\$61.50	\$996.90	\$1,100.00	\$1,500.00
406.344	Copy Expense - GG	\$328.25	\$246.49	\$181.36	\$427.85	\$500.00	\$500.00
406.351	Commercial Insurance Expense - GG	\$5,800.00	\$5,852.00	\$348.00	\$6,200.00	\$6,200.00	\$11,000.00
406.354	Worker's Comp Ins Expense - GG	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$500.00
406.361	Electricity Expense - GG	\$3,098.20	\$3,032.41	\$67.59	\$3,100.00	\$3,100.00	\$3,200.00
406.362	Natural Gas Expense - GG	\$293.84	\$423.63	\$26.37	\$450.00	\$450.00	\$475.00
406.373	Building/Prop Maint/Repair Expense - GG	\$7,812.02	\$7,277.17	\$7,042.29	\$14,319.46	\$8,500.00	\$10,000.00
406.384	Office Equipment Rental Expense - GG	\$4,805.04	\$3,752.28	\$1,250.76	\$5,003.04	\$4,800.00	\$5,005.00
406.420	Dues/Sub/Memberships Expense - GG	\$10.00	\$224.90	\$159.99	\$384.89	\$900.00	\$500.00
406.450	Contracted Services Expense - GG	\$6,918.75	\$762.50	\$3,910.00	\$4,672.50	\$1,200.00	\$1,700.00
406.453	Web Design/Maint Expense - GG	\$1,883.34	\$2,865.00	\$800.00	\$3,665.00	\$2,300.00	\$4,000.00
406.460	Training/Seminar Expense - GG	\$478.00	\$2,125.96	\$0.00	\$2,125.96	\$2,000.00	\$3,045.00
406.905	Miscellaneous Expense - GG	\$57.00	\$296.08	\$636.00	\$932.08	\$20.00	\$300.00
409.730	Loan Payment - Roof Loan - GG	\$0.00	\$0.00	\$0.00	\$0.00	\$32,325.00	\$0.00
	Subtotal - General Government Expenses	\$488,660.86	\$375,617.56	\$127,582.17	\$503,199.73	\$543,300.00	\$511,400.00
406.700	Capital Expenditures - GG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total - General Gov't Expenses	\$488,660.86	\$375,617.56	\$127,582.17	\$503,199.73	\$543,300.00	\$511,400.00



**EXPENSES – POLICE DEPARTMENT**

Acct #	Expenses (con't)	2021		2022		Total 2022	2022 Budget	2023 Budget
		2021	2022 9 months	2022 3 months	2022 projected			
410.112	Salary Expense - Police	\$707,390.40	\$613,993.19	\$186,096.37	\$800,089.56	\$805,750.00	\$842,000.00	
410.115	Salary Expense-Part-time Officer-Police	\$28,971.00	\$20,946.59	\$8,853.19	\$29,799.78	\$22,715.00	\$35,000.00	
410.116	Salary Expense - Office Staff - Police	\$47,044.81	\$40,355.20	\$12,861.12	\$53,216.32	\$50,500.00	\$44,600.00	
410.117	Social Sec Expense - Office Staff - Police	\$3,219.14	\$2,773.84	\$949.08	\$3,722.92	\$3,800.00	\$3,415.00	
410.118	Retirement Expense - Office - Police	\$2,793.76	\$0.00	\$0.00	\$0.00	\$2,900.00	\$0.00	
410.126	Reimb for Special Police Services	-\$23,250.00	-\$3,300.00	\$35,000.00	\$31,700.00	-\$28,000.00	-\$30,000.00	
410.128	Reimb for SRO Salary - Police	-\$121,062.88	-\$61,683.58	-\$63,500.00	-\$125,183.58	-\$121,500.00	-\$132,500.00	
410.159	Supp Medicare Payments Expense-Police	\$6,498.30	\$6,004.60	\$3,682.70	\$9,687.30	\$6,600.00	\$12,115.00	
410.160	Reimb for SRO Medicare - Police	-\$1,762.36	-\$894.42	-\$910.00	-\$1,804.42	-\$1,760.00	-\$1,920.00	
410.161	Reimb for SRO Retirement - Police	-\$23,271.20	-\$11,954.89	-\$12,150.00	-\$24,104.89	-\$23,550.00	-\$25,680.00	
410.162	Reimb for SRO Insurance - Police	-\$34,381.34	-\$18,534.92	-\$18,900.00	-\$37,434.92	-\$40,000.00	-\$40,000.00	
410.180	Overtime Wages - Police	\$49,782.92	\$30,159.05	\$23,702.88	\$53,861.93	\$35,000.00	\$47,000.00	
410.181	Comp Time Wages - Police	\$4,827.59	\$628.74	\$5,219.84	\$5,848.58	\$500.00	\$8,000.00	
410.190	Other Benefits Expense - Police	\$0.00	\$0.00	\$133.00	\$133.00	\$0.00	\$150.00	
410.192	Social Security Expense - Police	\$11,662.73	\$9,038.44	\$3,042.09	\$12,080.53	\$12,195.00	\$13,050.00	
410.193	Social Security Exp-Part-time Officer-Pol	\$569.28	\$338.29	\$93.81	\$432.10	\$340.00	\$630.00	
410.194	Unemployment Comp Expense - Police	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	
410.195	Insurance Expense - Police	\$2,754.00	\$2,170.00	\$434.00	\$2,604.00	\$2,875.00	\$2,865.00	
410.196	Health Insurance Expense - Police	\$366,701.32	\$303,331.81	\$46,470.00	\$349,801.81	\$370,000.00	\$331,500.00	
410.197	Retirement Expense - Police	\$112,623.82	\$0.00	\$121,368.00	\$121,368.00	\$121,370.00	\$99,760.00	
410.198	Health Care Exp - In House - Police	\$11,708.45	\$5,152.19	\$9,500.00	\$14,652.19	\$15,000.00	\$15,000.00	
410.199	Life Insurance Expense - Police	\$2,964.48	\$2,223.56	\$760.57	\$2,984.13	\$3,075.00	\$3,050.00	
410.210	Office Supplies Expense - Police	\$1,127.44	\$842.21	\$457.00	\$1,299.21	\$1,300.00	\$1,450.00	
410.215	Postage Expense - Police	\$1,000.00	\$449.69	\$450.00	\$899.69	\$1,000.00	\$950.00	
410.217	Shipping Fees Expense - Police	\$513.72	\$463.12	\$150.00	\$613.12	\$500.00	\$720.00	
410.219	Public Relations Expense - Police	\$0.00	\$0.00	\$210.66	\$210.66	\$0.00	\$0.00	
410.226	Janitorial Supplies Expense - Police	\$372.46	\$438.10	\$240.00	\$678.10	\$500.00	\$950.00	
410.231	Fuel Expense - Police	\$15,192.10	\$14,115.28	\$6,675.00	\$20,790.28	\$19,000.00	\$23,000.00	
410.238	Clothing & Uniform Expense - Police	\$3,534.03	\$6,899.16	\$900.00	\$7,799.16	\$5,000.00	\$5,000.00	
410.239	Uniform Expense-Part-time Officer-Police	\$337.70	\$0.00	\$250.00	\$250.00	\$800.00	\$500.00	
410.242	Material & Supplies Expense - Police	\$3,561.31	\$6,950.43	\$1,101.74	\$8,052.17	\$4,000.00	\$8,500.00	
410.251	Vehicle & Equip Maint Exp - Police	\$16,102.07	\$5,518.87	\$4,330.07	\$9,848.94	\$12,000.00	\$12,000.00	
410.260	Minor Equipment Expense - Police	\$6,712.13	\$2,857.75	\$500.00	\$3,357.75	\$8,000.00	\$9,000.00	
410.311	Audit Expense - Police	\$1,000.00	\$0.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,300.00	
410.314	Legal Expense - Police	\$1,229.00	\$6,309.21	-\$1,594.82	\$4,714.39	\$500.00	\$2,500.00	
410.317	Data Processing Expense - Police	\$790.46	\$403.05	\$225.00	\$628.05	\$925.00	\$800.00	



**EXPENSES – POLICE DEPARTMENT, CONTINUED**

Acct #	Expenses (cont)	2021	2022	2022	Total	2022	2023
			9 months	projected 3 months		2022	Budget
410.318	Janitorial Services Expense - Police	\$4,000.00	\$4,333.33	\$1,800.00	\$6,133.33	\$4,000.00	\$6,700.00
410.320	IT Services Expense - Police	\$28,920.45	\$12,872.25	\$12,125.00	\$24,997.25	\$25,000.00	\$27,500.00
410.321	Telephone Expense - Police	\$2,936.61	\$1,522.54	\$528.00	\$2,050.54	\$3,000.00	\$2,400.00
410.322	Cable Expense - Police	\$47.40	\$120.19	-\$66.25	\$53.94	\$55.00	\$60.00
410.324	Cell Phone Expense - Police	\$1,368.83	\$1,011.74	\$428.26	\$1,440.00	\$1,400.00	\$1,920.00
410.325	Internet Expense - Police	\$1,678.80	\$1,170.70	\$467.97	\$1,638.67	\$1,800.00	\$1,800.00
410.326	Body Camera Video Storage Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
410.327	Radio Maintenance Expense - Police	\$42.50	\$135.56	\$0.00	\$135.56	\$100.00	\$175.00
410.329	Airtime Expense - Police	\$1,396.43	\$1,287.36	\$643.68	\$1,931.04	\$2,000.00	\$2,100.00
410.331	Travel Expense - Police	\$92.64	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
410.339	GPS Monthly Fee Exp - Police	\$0.00	\$1,503.43	\$448.69	\$1,952.12	\$0.00	\$1,850.00
410.341	Advertising Expense - Police	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	\$150.00
410.342	Printing Expense - Police	\$247.63	\$337.85	\$21.49	\$359.34	\$300.00	\$325.00
410.344	Copy Expense - Police	\$404.67	\$403.52	\$142.31	\$545.83	\$650.00	\$650.00
410.351	Commercial Insurance Expense - Police	\$31,000.00	\$39,226.80	\$4,929.80	\$44,156.60	\$39,000.00	\$32,800.00
410.354	Workers Comp Insurance Expense-Police	\$33,775.00	\$31,517.00	\$5,483.00	\$37,000.00	\$37,000.00	\$32,000.00
410.355	Workers Comp Exp-Part-time Officer-Pol	\$900.00	\$250.08	\$749.92	\$1,000.00	\$1,000.00	\$1,600.00
410.361	Electricity Expense - Police	\$1,064.84	\$992.52	\$307.48	\$1,300.00	\$1,300.00	\$1,350.00
410.362	Natural Gas Expense - Police	\$1,145.54	\$57.02	\$1,242.98	\$1,300.00	\$1,300.00	\$1,350.00
410.373	Building/Property Maint Expense - Police	\$1,856.22	\$1,717.17	\$380.00	\$2,097.17	\$2,000.00	\$2,000.00
410.376	Vascar Expense - Police	\$1,755.50	\$1,413.00	\$45.00	\$1,458.00	\$2,000.00	\$1,900.00
410.386	Copier Rental/Maintenance Exp-Police	\$1,901.44	-\$554.64	\$1,530.70	\$976.06	\$1,715.00	\$1,650.00
410.400	Investigation Expenses - Police	\$1,053.29	\$600.00	\$300.00	\$900.00	\$1,100.00	\$1,100.00
410.420	Dues/Sub/Memberships Expense - Police	\$15.00	\$25.00	\$35.00	\$60.00	\$180.00	\$75.00
410.447	Lease Payment-Radios/Lic Plate Reader	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,820.00
410.448	Payment - Tasers - Police	\$0.00	\$0.00	\$0.00	\$0.00	\$4,370.00	\$4,370.00
410.449	Vehicle Lease Payment - Police	\$11,804.72	\$11,304.72	\$0.00	\$11,304.72	\$11,305.00	\$11,305.00
410.450	Contracted Services Expense - Police	\$1,871.00	\$518.00	\$2,412.50	\$2,930.50	\$11,250.00	\$2,000.00
410.460	Training/Seminar Expense - Police	\$2,536.65	\$2,071.55	\$1,415.10	\$3,486.65	\$3,500.00	\$4,500.00
410.461	Conf/Meeting Expense - Police	\$0.00	\$112.04	\$0.00	\$112.04	\$0.00	\$125.00
410.531	Computer Software Expense - Police	\$7,149.00	\$7,149.00	\$0.00	\$7,149.00	\$8,000.00	\$7,800.00
410.532	Contribution to Mobile Command-Police	\$1,423.00	\$1,340.00	\$0.00	\$1,340.00	\$1,340.00	\$1,340.00
410.533	Crisis Intervention Team Funding Exp-Pol	\$1,456.00	\$0.00	\$728.00	\$728.00	\$775.00	\$750.00
410.534	CCART Funding - Police	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,970.00
410.901	SRO Expenses - Police	\$0.00	\$0.00	\$173.94	\$173.94	\$200.00	\$200.00
410.902	Reimb for SRO Expenses - Police	\$0.00	\$0.00	-\$130.46	-\$130.46	-\$150.00	-\$150.00
410.905	Miscellaneous Expense - Police	\$3.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
	<b>Subtotal - Police Operating Expenses</b>	<b>\$1,349,102.80</b>	<b>\$1,108,432.29</b>	<b>\$414,343.41</b>	<b>\$1,522,775.70</b>	<b>\$1,461,150.00</b>	<b>\$1,466,265.00</b>
410.700	Capital Expenditures - Police	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
410.740	Vehicle Purchase Expense - Police	\$5,886.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Subtotal - Police Capital Expenses</b>	<b>\$5,886.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	<b>Total Police Expenses</b>	<b>\$1,354,988.80</b>	<b>\$1,108,432.29</b>	<b>\$414,343.41</b>	<b>\$1,522,775.70</b>	<b>\$1,461,150.00</b>	<b>\$1,466,265.00</b>



**EXPENSES – CROSSING GUARDS**

		2021	2022	2022	Total	2022	2023
Acct #	Expenses (con't)		9 months	3 months	2022	Budget	Budget
419.115	Crossing Guard Salary Expense	\$2,360.49	\$1,815.00	\$105.00	\$1,920.00	\$10,000.00	\$3,000.00
419.192	Crossing Guard Social Security Expense	\$180.58	\$138.85	\$8.03	\$146.88	\$765.00	\$230.00
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	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00	\$105.00
	Subtotal - Crossing Guard Expenses	\$2,591.07	\$1,953.85	\$163.03	\$2,116.88	\$10,865.00	\$3,385.00

**EXPENSES – PARKING MANAGEMENT**

		2021	2022	2022	Total	2022	2023
Acct #	Expenses (con't)		9 months	3 months	2022	Budget	Budget
406.382	Parking Lot Rental Exp - GG	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$1,500.00	\$2,000.00
419.512	Parking Enforcement Wages	\$49,028.99	\$48,044.34	\$10,650.00	\$58,694.34	\$51,600.00	\$61,000.00
419.516	Parking Enforcement Postage Expense	\$3.72	\$0.00	\$27.04	\$27.04	\$30.00	\$50.00
419.517	Parking Enforcement Data Proc Exp	\$30.00	\$81.80	\$18.20	\$100.00	\$100.00	\$125.00
419.520	Parking Enforcement IT/Email Expense	\$499.18	\$103.62	\$60.00	\$163.62	\$180.00	\$200.00
419.524	Parking Enforcement-Cell Phone Exp	\$0.00	\$360.00	\$0.00	\$360.00	\$0.00	\$0.00
419.531	Parking Enforcement Fuel Expense	\$751.27	\$677.46	\$100.00	\$777.46	\$900.00	\$900.00
419.538	Parking Enforcement Uniform Expense	\$780.61	\$718.02	\$450.00	\$1,168.02	\$1,000.00	\$1,200.00
419.541	Parking Enforcement Advertising Exp	\$75.03	\$463.50	\$154.00	\$617.50	\$500.00	\$500.00
419.542	Parking Enforcement Mat & Supp Exp	\$838.80	\$2,791.22	-\$1,100.00	\$1,691.22	\$4,000.00	\$2,000.00
419.544	Parking Enforcement Copy Expense	\$5.00	\$0.00	\$12.00	\$12.00	\$25.00	\$30.00
419.575	Parking Enforce-Warranty/Data Plan/Lic E	\$0.00	\$8,208.18	\$0.00	\$8,208.18	\$0.00	\$8,400.00
419.592	Parking Enforcement Social Sec Expense	\$3,750.73	\$3,675.39	\$814.73	\$4,490.12	\$3,940.00	\$4,670.00
419.593	Parking Enforce Enrollment/Admin-Retire	\$36.00	\$16.00	\$0.00	\$16.00	\$0.00	\$0.00
419.596	Parking Enforcement Health Ins Expense	\$30,049.29	\$25,006.25	\$3,623.98	\$28,630.23	\$29,415.00	\$27,500.00
419.597	Parking Enforcement Retirement Expense	\$385.49	\$1,911.36	\$1,030.96	\$2,942.32	\$865.00	\$0.00
419.599	Parking Enforcement Life Insurance Exp	\$12.15	\$92.43	\$10.37	\$102.80	\$60.00	\$0.00
419.610	Parking Enforcement Office Supp Expense	\$24.99	\$50.00	\$0.00	\$50.00	\$50.00	\$50.00
419.621	Parking Enforcement Phone Expense	\$52.50	\$50.00	\$25.00	\$75.00	\$75.00	\$75.00
419.642	Parking Enforcement Printing Expense	\$699.50	\$300.00	\$300.00	\$600.00	\$1,400.00	\$750.00
419.650	Parking Enforce-Contracted Services Exp	\$0.00	\$509.20	\$2,200.00	\$2,709.20	\$0.00	\$200.00
419.651	Parking Enforce Vehicle & Equip Maint Exp	\$563.66	\$65.82	-\$65.82	\$0.00	\$500.00	\$300.00
419.653	Parking Meter Maintenance Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	\$400.00
419.654	Parking Kiosk & Meter Charges Expense	\$38,980.21	\$26,142.94	\$10,000.00	\$36,142.94	\$40,000.00	\$40,000.00
419.716	Dog Handling/Boarding Expense	\$0.00	\$0.00	\$50.00	\$50.00	\$250.00	\$100.00
419.751	Parking Enforcement Comm Ins Expense	\$1,200.00	\$1,250.00	\$0.00	\$1,250.00	\$1,250.00	\$1,020.00
419.754	Parking Enforce Workers Comp Ins Exp	\$130.00	\$200.00	\$300.00	\$500.00	\$500.00	\$2,000.00
419.755	Material & Supp Expense - Animal Control	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$0.00
419.902	Parking Enforce-Miscellaneous Exp	\$0.00	\$0.00	\$35.00	\$35.00	\$0.00	\$25.00
419.928	Parking Maint Agreement/License Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$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	\$619.84	\$120.56	\$164.44	\$285.00	\$900.00	\$900.00



**EXPENSES – PARKING MANAGEMENT, CONTINUED**

		2021	2022	2022	Total	2022	2023
Acct #	Expenses (con't)		9 months	projected 3 months	2022	Budget	Budget
445.450	Parking Lot-EV Expense	\$0.00	\$1,977.17	\$450.00	\$2,427.17	\$0.00	\$500.00
	Subtotal - Parking Enforce Operating Exp	\$130,016.96	\$122,815.26	\$30,809.90	\$153,625.16	\$141,965.00	\$155,395.00
419.700	Parking Meter Equipment Expense	\$4,828.27	\$0.00	\$2,463.95	\$2,463.95	\$0.00	\$2,500.00
	Subtotal - Parking Enforce Capital Exp	\$4,828.27	\$0.00	\$2,463.95	\$2,463.95	\$0.00	\$2,500.00
	Total Parking Enforcement Expenses	\$134,845.23	\$122,815.26	\$33,273.85	\$156,089.11	\$141,965.00	\$157,895.00

**EXPENSES – NUISANCE CODE ENFORCEMENT**

		2021	2022	2022	Total	2022	2023
Acct #	Expenses (con't)		9 months	projected 3 months	2022	Budget	Budget
413.112	Salary Expense - Codes	\$9,359.20	\$2,806.82	\$195.00	\$3,001.82	\$11,000.00	\$10,000.00
413.192	Social Security Expense - Codes	\$715.98	\$214.72	\$14.92	\$229.64	\$845.00	\$765.00
413.210	Office Supplies Expense - Codes	\$28.99	\$50.00	\$0.00	\$50.00	\$100.00	\$100.00
413.215	Postage Expense - Codes	\$60.00	\$75.00	\$75.00	\$150.00	\$150.00	\$150.00
413.231	Fuel Expense - Codes	\$50.00	\$29.61	\$0.00	\$29.61	\$75.00	\$100.00
413.242	Materials & Supplies Expense - Codes	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
413.260	Minor Equipment Expense - Codes	\$57.84	\$0.00	\$0.00	\$0.00	\$65.00	\$65.00
413.317	Data Processing Expense - Codes	\$50.00	\$54.70	\$0.00	\$54.70	\$100.00	\$100.00
413.320	IT Services Expense - Codes	\$580.91	\$120.32	\$279.68	\$400.00	\$400.00	\$450.00
413.321	Telephone Expense - Codes	\$155.00	\$70.00	\$30.00	\$100.00	\$125.00	\$125.00
413.325	Internet Expense - Codes	\$125.00	\$111.00	\$0.00	\$111.00	\$120.00	\$120.00
413.341	Advertising Expense - Codes	\$51.10	\$0.00	\$0.00	\$0.00	\$150.00	\$300.00
413.342	Printing Expense - Codes	\$107.63	\$60.00	\$0.00	\$60.00	\$125.00	\$125.00
413.344	Copy Expense - Codes	\$60.00	\$50.00	\$10.00	\$60.00	\$70.00	\$75.00
413.351	Commercial Insurance Expense - Codes	\$110.00	\$110.00	\$0.00	\$110.00	\$110.00	\$300.00
413.354	Workers Comp Insurance Expense-Codes	\$20.00	\$20.00	\$0.00	\$20.00	\$40.00	\$25.00
413.361	Electricity Expense - Codes	\$0.00	\$50.00	\$50.00	\$100.00	\$100.00	\$100.00
413.460	Training/Seminar Expense - Codes	\$285.00	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
	Subtotal - Code Expenses	\$11,816.65	\$3,822.17	\$654.60	\$4,476.77	\$13,900.00	\$13,225.00



**EXPENSES – PLANNING, ZONING ADMINISTRATION**

Acct #	Expenses (con't)	2021	2022	2022	Total	2022	2023
			9 months	projected 3 months	2022	Budget	Budget
414.112	Salary Expense - Plan/Zoning	\$19,408.60	\$15,110.40	\$0.00	\$15,110.40	\$19,125.00	\$0.00
414.192	Social Security Expense - Plan/Zoning	\$1,548.65	\$1,155.95	\$0.00	\$1,155.95	\$1,465.00	\$0.00
414.193	Enrollment/Admin Exp-PMRS-PL/ZONE	\$20.00	\$16.00	\$0.00	\$16.00	\$20.00	\$0.00
414.197	Retirement Exp - KD/P/Z	-\$358.98	\$1,786.32	\$0.00	\$1,786.32	\$1,700.00	\$0.00
414.210	Office Supplies Expense - Plan/zoning	\$133.98	\$150.00	\$75.00	\$225.00	\$225.00	\$225.00
414.215	Postage Expense - Plan/Zoning	\$96.50	\$50.00	\$50.00	\$100.00	\$100.00	\$120.00
414.231	Fuel Expense - Plan/Zoning	\$15.00	\$32.00	\$45.00	\$77.00	\$100.00	\$100.00
414.260	Minor Equipment Expense - Plan/Zoning	\$62.66	\$0.00	\$0.00	\$0.00	\$60.00	\$45.00
414.314	Legal Expense - Plan/Zoning	\$0.00	\$357.00	\$1,000.00	\$1,357.00	\$100.00	\$10,000.00
414.317	Data Processing Expense - Plan/Zoning	\$268.41	\$185.00	\$100.00	\$285.00	\$450.00	\$300.00
414.320	IT Services Expense - Plan/Zoning	\$3,834.76	\$154.07	\$1,500.00	\$1,654.07	\$2,700.00	\$2,100.00
414.321	Telephone Expense-Plan/Zoning	\$177.16	\$120.00	\$20.00	\$140.00	\$150.00	\$150.00
414.324	Cell Phone Expense-Plan/Zoning	\$397.33	\$240.00	\$0.00	\$240.00	\$480.00	\$0.00
414.325	Internet Expense - Plan/Zoning	\$141.00	\$111.00	\$0.00	\$111.00	\$150.00	\$120.00
414.331	Travel Expense - Plan/Zoning	\$0.00	\$0.00	\$30.00	\$30.00	\$75.00	\$50.00
414.341	Advertising Expense - Plan/Zoning	\$47.20	\$0.00	\$175.00	\$175.00	\$300.00	\$225.00
414.342	Printing Expense - Plan/Zoning	\$28.00	\$12.00	\$0.00	\$12.00	\$50.00	\$50.00
414.344	Copy Expense - Plan/Zoning	\$312.88	\$200.00	\$30.00	\$230.00	\$275.00	\$250.00
414.351	Commercial Insurance Exp - Plan/Zoning	\$575.00	\$600.00	\$0.00	\$600.00	\$600.00	\$400.00
414.354	Workers Comp Ins Exp - Plan/Zoning	\$70.00	\$40.00	\$0.00	\$40.00	\$80.00	\$0.00
414.356	Wayfinding Grant Exp-Planning/Zoning	\$9,824.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
414.361	Electricity Expense - Plan/Zoning	\$75.00	\$50.00	\$50.00	\$100.00	\$100.00	\$110.00
414.384	Contracted Services-In House-Plan/Zoning	\$3,000.00	\$9,826.14	\$0.00	\$9,826.14	\$0.00	\$28,740.00
414.385	Rental Expense - Plan/Zoning	\$0.00	\$0.00	\$650.00	\$650.00	\$0.00	\$0.00
414.420	Sub/Dues/Membership Exp-Plan/Zoning	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
414.460	Training/Seminar Expense - Plan/Zoning	\$214.82	\$2,395.00	\$0.00	\$2,395.00	\$325.00	\$325.00
414.905	Miscellaneous Expense - Plan/Zoning	\$0.00	\$231.66	\$0.00	\$231.66	\$25.00	\$25.00
	Subtotal - Plan/Zoning Expenses	\$39,891.97	\$32,822.54	\$3,725.00	\$36,547.54	\$28,755.00	\$43,335.00



GENERAL FUND

EXPENSES – STREETS DEPARTMENT

Acct #	Expenses (con't)	2022			Total 2022	2022 Budget	2023 Budget
		2021	2022 9 months	projected 3 months			
430.112	Salary Expense - ST	\$255,518.74	\$199,899.50	\$103,500.00	\$303,399.50	\$315,000.00	\$322,000.00
430.113	Reimb from Workers Comp - ST	\$0.00	\$0.00	-\$5,344.71	-\$5,344.71	\$0.00	\$0.00
430.180	Overtime Wages - ST	\$10,073.60	\$10,428.51	\$4,900.00	\$15,328.51	\$15,000.00	\$20,000.00
430.191	Workboots Expense - ST	\$865.56	\$991.79	\$0.00	\$991.79	\$800.00	\$1,000.00
430.192	Social Security Expense - ST	\$19,950.69	\$12,659.70	\$8,150.00	\$20,809.70	\$25,000.00	\$25,500.00
430.193	Enrollment/Admin Exp - PMRS - ST	\$81.60	\$44.80	\$0.00	\$44.80	\$20.00	\$50.00
430.196	Health Insurance Expense - ST	\$73,813.01	\$61,745.01	\$15,902.73	\$77,647.74	\$104,250.00	\$74,000.00
430.197	Retirement Expense - ST	\$20,116.51	\$8,079.35	\$8,500.00	\$16,579.35	\$16,500.00	\$20,000.00
430.198	Health Care Expense - In-House - ST	\$2,935.76	\$500.00	\$3,650.00	\$4,150.00	\$4,500.00	\$4,500.00
430.199	Life Insurance Expense - ST	\$595.88	\$437.65	\$269.88	\$707.53	\$665.00	\$725.00
430.210	Office Supplies Expense - ST	\$540.44	\$696.83	\$400.00	\$1,096.83	\$1,100.00	\$1,100.00
430.215	Postage Expense - ST	\$1,498.33	\$125.00	\$1,200.00	\$1,325.00	\$1,500.00	\$1,350.00
430.226	Janitorial Supplies Expense - ST	\$457.47	\$829.81	\$280.00	\$1,109.81	\$800.00	\$1,250.00
430.231	Fuel Expense - ST	\$15,790.55	\$16,654.38	\$8,850.00	\$25,504.38	\$19,750.00	\$28,500.00
430.238	Clothing & Uniform Expense - ST	\$1,673.69	\$1,170.33	\$875.00	\$2,045.33	\$2,600.00	\$2,400.00
430.245	Street & Road Signs Expense - ST	\$5,409.70	\$3,134.60	\$500.00	\$3,634.60	\$5,200.00	\$5,000.00
430.246	Materials & Supplies Expense - ST	\$9,377.34	\$4,319.21	\$12,000.00	\$16,319.21	\$8,500.00	\$13,000.00
430.249	Computer Software Expense - ST	\$0.00	\$0.00	\$200.00	\$200.00	\$200.00	\$200.00
430.251	Vehicle & Equip Maintenance Exp-ST	\$29,134.12	\$16,197.80	\$12,000.00	\$28,197.80	\$31,000.00	\$31,000.00
430.255	Shop Supplies/Equipment Expense - ST	\$3,066.04	\$2,497.18	\$1,800.00	\$4,297.18	\$4,300.00	\$4,500.00
430.259	Electrical Supplies Expense - ST	\$0.00	\$0.00	\$250.00	\$250.00	\$1,000.00	\$1,000.00
430.260	Tools & Minor Equip Expense - ST	\$3,021.78	\$4,656.77	\$399.00	\$5,055.77	\$5,000.00	\$5,000.00
430.311	Audit Expense - ST	\$1,100.00	\$0.00	\$1,150.00	\$1,150.00	\$1,150.00	\$1,350.00
430.313	Engineering Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
430.314	Legal Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$400.00
430.317	Data Processing Expense - ST	\$675.93	\$357.79	\$425.00	\$782.79	\$800.00	\$800.00
430.318	Janitorial Services Expense - ST	\$4,000.00	\$4,333.33	\$2,320.00	\$6,653.33	\$4,000.00	\$8,500.00
430.320	IT Services Expense - ST	\$3,194.11	\$2,235.70	\$1,000.00	\$3,235.70	\$3,400.00	\$3,500.00
430.321	Telephone Expense - ST	\$2,823.92	\$1,489.20	\$1,000.00	\$2,489.20	\$3,000.00	\$2,800.00
430.322	Cable Expense - ST	\$39.50	\$120.19	-\$66.25	\$53.94	\$60.00	\$60.00
430.324	Cell Phone Expense - ST	\$2,125.55	\$1,620.76	\$690.00	\$2,310.76	\$2,400.00	\$2,500.00
430.325	Internet Expense - ST	\$237.00	\$111.00	\$0.00	\$111.00	\$1,350.00	\$150.00
430.327	Radio Maintenance Expense - ST	\$0.00	\$0.00	\$100.00	\$100.00	\$200.00	\$200.00
430.329	Emergency Notification Expense - ST	\$2,110.06	\$375.21	\$500.00	\$875.21	\$2,200.00	\$2,100.00
430.331	Travel Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
430.339	GPS Monthly Fee Expense - St	\$172.60	\$1,829.55	\$1,037.01	\$2,866.56	\$160.00	\$3,100.00
430.341	Advertising Expense - ST	\$510.00	\$243.00	\$0.00	\$243.00	\$500.00	\$400.00
430.342	Printing Expense - ST	\$255.00	\$495.13	\$21.49	\$516.62	\$500.00	\$500.00
430.344	Copy Expense - ST	\$98.55	\$167.95	\$10.00	\$177.95	\$175.00	\$200.00
430.351	Commercial Insurance Expense - ST	\$8,100.00	\$8,500.00	\$0.00	\$8,500.00	\$8,500.00	\$16,000.00
430.354	Workers Comp Insurance Expense - ST	\$11,600.00	\$14,308.70	\$6,691.30	\$21,000.00	\$21,000.00	\$17,000.00
430.361	Electricity Expense - ST	\$2,206.43	\$1,350.13	\$849.87	\$2,200.00	\$2,200.00	\$2,350.00
430.362	Natural Gas Expense - ST	\$9,040.90	\$9,077.03	\$2,500.00	\$11,577.03	\$10,500.00	\$13,100.00
430.373	Building/Prop Maintenance Expense - ST	\$1,407.33	\$904.81	\$500.00	\$1,404.81	\$2,000.00	\$1,700.00
430.384	Equipment Rental Expense - ST	\$1,958.72	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00
430.420	Dues/Sub/Memberships Expense - ST	\$75.00	\$75.00	\$0.00	\$75.00	\$80.00	\$80.00
430.450	Contracted Services Expense - ST	\$75.00	\$715.10	\$50.00	\$765.10	\$6,000.00	\$1,200.00
430.460	Training/Seminar Expense -ST	\$0.00	\$2,765.36	\$0.00	\$2,765.36	\$500.00	\$500.00
430.470	CDL/License/Re-Cert Expense - ST	\$743.98	\$326.99	\$0.00	\$326.99	\$600.00	\$225.00
430.471	Drug Testing Expense - ST	\$351.30	\$178.36	\$175.00	\$353.36	\$350.00	\$400.00
430.472	Permit/License Fees Expense - ST	\$220.00	\$520.21	\$0.00	\$520.21	\$800.00	\$600.00
430.474	Repairs to Private Property Expense - ST	\$0.00	\$0.00	\$1,440.17	\$1,440.17	\$500.00	\$1,000.00



GENERAL FUND

**EXPENSES – STREETS DEPARTMENT, CONTINUED**

Acct #	Expenses (con't)	2021	2022	2022	Total	2022	2023
			9 months	projected 3 months	2022	Budget	Budget
430.701	Lease/Loan Payments-ST	\$52,189.12	\$14,630.48	\$0.00	\$14,630.48	\$14,950.00	\$14,630.00
430.707	County Liquid Fuels Grant Expense-ST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
430.905	Miscellaneous Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
431.246	Street Cleaning & Painting Expense - ST	\$13,234.00	\$9,099.00	\$0.00	\$9,099.00	\$15,500.00	\$15,000.00
433.246	Traffic Signals Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$0.00
433.370	Traffic Signal Maint Service Expense - ST	\$4,727.02	\$1,214.85	\$1,177.28	\$2,392.13	\$500.00	\$4,000.00
438.246	Maintenance of Streets Expense - ST	\$25,920.59	\$16,704.90	-\$5,635.29	\$11,069.61	\$10,000.00	\$15,500.00
446.000	Storm Water Mgmt Exp-Storm Drains-ST	\$4,709.61	\$4,550.00	\$15,000.00	\$19,550.00	\$20,000.00	\$20,000.00
	<b>Subtotal - Street Operating Expenses</b>	<b>\$607,822.03</b>	<b>\$443,367.95</b>	<b>\$209,217.48</b>	<b>\$652,585.43</b>	<b>\$703,610.00</b>	<b>\$739,470.00</b>
430.255A	Shop Capital Expenses - ST	\$707.41	\$8,229.98	\$1,070.00	\$9,299.98	\$7,800.00	\$6,500.00
430.700	Capital Expenditures - ST	\$30,371.61	\$0.00	\$44,350.83	\$44,350.83	\$30,650.00	\$0.00
430.706	Curbing Expense - ST	\$0.00	\$0.00	\$10,662.00	\$10,662.00	\$10,000.00	\$10,000.00
	<b>Subtotal - Street Capital Expenses</b>	<b>\$31,079.02</b>	<b>\$8,229.98</b>	<b>\$56,082.83</b>	<b>\$64,312.81</b>	<b>\$48,450.00</b>	<b>\$16,500.00</b>
	<b>Total Street Expenses</b>	<b>\$638,901.05</b>	<b>\$451,597.93</b>	<b>\$265,300.31</b>	<b>\$716,898.24</b>	<b>\$752,060.00</b>	<b>\$755,970.00</b>

**EXPENSES – OTHER**

Acct #	Expenses (con't)	2021	2022	2022	Total	2022	2023
			9 months	projected 3 months	2022	Budget	Budget
411.500	Firemen's Relief Grant Passthru	\$27,517.47	\$0.00	\$33,366.02	\$33,366.02	\$30,000.00	\$30,000.00
412.354	Ambulance Volunteers Workers Comp Exp	\$955.00	\$555.00	\$400.00	\$955.00	\$955.00	\$625.00
441.000	Cemetery Expense	\$4,600.00	\$496.37	\$2,000.00	\$2,496.37	\$4,600.00	\$4,500.00
447.000	CATA Expense	\$27,026.00	\$14,102.50	\$14,102.50	\$28,205.00	\$26,045.00	\$29,530.00
450.000	Talleyrand Park Expense	\$1,072.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
452.530	Contribution to Nitt Valley Jt Rec Auth	\$6,105.00	\$0.00	\$6,105.00	\$6,105.00	\$6,105.00	\$6,105.00
455.000	Shade Tree Commission Expense	\$3,298.06	\$5,488.56	\$63.00	\$5,551.56	\$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	\$261.45	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
459.700	Grant Expense	\$0.00	\$5,682.65	\$0.00	\$5,682.65	\$0.00	\$0.00
462.000	CDBG Expense	\$1,182.27	\$39.00	\$0.00	\$39.00	\$1,000.00	\$150.00
465.000	Downtown Bellefonte Inc Contribution	\$9,450.00	\$4,200.00	\$4,200.00	\$8,400.00	\$8,400.00	\$5,250.00
481.000	Unemployment Comp Ins Expense	\$5,412.20	\$5,251.03	\$0.00	\$5,251.03	\$5,255.00	\$5,655.00
483.300	Distribute Pension State Aid	\$40,948.00	\$0.00	\$48,270.00	\$48,270.00	\$35,000.00	\$0.00
497.000	STMP Implementation Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
498.000	COVID 19 Expenses	\$99.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Subtotal - Other Expenses</b>	<b>\$152,452.46</b>	<b>\$60,340.11</b>	<b>\$108,506.52</b>	<b>\$168,846.63</b>	<b>\$152,135.00</b>	<b>\$116,590.00</b>



GENERAL FUND

**EXPENSES – HISTORICAL ARCHITECTURAL REVIEW BOARD (HARB)**

		2021	2022	2022	Total	2022	2023
Acct #	Expenses (con't)		9 months	projected 3 months	2022	Budget	Budget
468.115	Salary Expense - HARB	\$10,000.00	\$4,129.20	\$0.00	\$4,129.20	\$10,000.00	\$0.00
468.192	Social Security/Fringe Expense - HARB	\$765.00	\$315.88	\$0.00	\$315.88	\$765.00	\$0.00
468.197	Retirement Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
468.210	Office Supplies Expense - HARB	\$60.00	\$75.00	\$20.00	\$95.00	\$100.00	\$100.00
468.215	Postage Expense - HARB	\$50.00	\$0.00	\$75.00	\$75.00	\$75.00	\$100.00
468.231	Fuel Expense - HARB	\$0.00	\$0.00	\$10.00	\$10.00	\$15.00	\$20.00
468.242	Materials & Supplies Expense - HARB	\$0.00	\$186.61	\$0.00	\$186.61	\$25.00	\$100.00
468.317	Data Processing Expense - HARB	\$667.61	\$321.00	\$90.00	\$411.00	\$850.00	\$600.00
468.320	IT Services Expense - HARB	\$292.41	\$74.56	\$66.00	\$140.56	\$100.00	\$200.00
468.321	Telephone Expense - HARB	\$58.50	\$50.00	\$10.00	\$60.00	\$70.00	\$70.00
468.325	Internet Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
468.331	Travel Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$35.00
468.341	Advertising Expense - HARB	\$18.60	\$0.00	\$0.00	\$0.00	\$175.00	\$175.00
468.342	Printing Expense - HARB	\$0.00	\$12.00	\$0.00	\$12.00	\$50.00	\$25.00
468.344	Copy Expense - HARB	\$75.00	\$75.00	\$20.00	\$95.00	\$100.00	\$100.00
468.351	Commercial Insurance - HARB	\$0.00	\$10.00	\$0.00	\$10.00	\$10.00	\$10.00
468.354	Workers Comp Insurance Expense - HARB	\$35.00	\$10.00	\$0.00	\$10.00	\$35.00	\$0.00
468.361	Electricity Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
468.420	Dues/Member/Sub Expenses - HARB	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00
468.450	Contracted Services Exp - HARB	\$0.00	\$0.00	\$9,826.14	\$9,826.14	\$3,000.00	\$14,805.00
468.900	Grant Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$27,500.00	\$0.00
	Subtotal -HARB Expenses	\$12,022.12	\$5,359.25	\$10,117.14	\$15,476.39	\$43,920.00	\$16,590.00

**EXPENSES – TOTALS**

		2021	2022	2022	Total	2022	2023
Acct #	Expenses (con't)		9 months	projected 3 months	2022	Budget	Budget
468.900	Grant Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$27,500.00	\$0.00
	Subtotal -HARB Expenses	\$12,022.12	\$5,359.25	\$10,117.14	\$15,476.39	\$43,920.00	\$16,590.00
	Total Operating Expenses	\$2,988,811.39	\$2,306,289.84	\$954,160.56	\$3,260,450.40	\$3,299,515.00	\$3,263,920.00
	Total Capital Expenses	\$41,793.29	\$8,229.98	\$58,546.78	\$66,776.76	\$48,450.00	\$19,000.00
492.095	Transfer to Capital Projects (paving)	\$47,500.00	\$47,500.00	\$0.00	\$47,500.00	\$47,500.00	\$47,500.00
492.095	Transfer to Capital Projects (streets)	\$70,000.00	\$55,000.00	\$15,000.00	\$70,000.00	\$70,000.00	\$70,000.00
	Subtotal - Transfers Out	\$117,500.00	\$102,500.00	\$15,000.00	\$117,500.00	\$117,500.00	\$117,500.00
	Total Expenses & Transfers Out	\$3,148,104.68	\$2,417,019.82	\$1,027,707.34	\$3,444,727.16	\$3,465,465.00	\$3,400,420.00
	net income/(loss)	\$450,189.89	\$757,091.25	-\$564,090.70	\$193,000.55	\$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 2023 PROPOSED BUDGET

Acct #		Final 2021	2022 8 months	2022		2022 Total	2022 Budget	2023 Budget
				projected	4 months			
	<b>Revenue</b>							
301.100	Real Estate Tax Rev - Current	\$59,082.57	\$57,674.95	\$400.00	\$58,074.95	\$57,000.00	\$58,000.00	
301.200	Real Estate Tax Rev - Supplement	\$57.54	\$22.10	\$0.00	\$22.10	\$25.00	\$25.00	
301.400	Real Estate Tax Rev - Delinquent	\$1,417.53	\$462.09	\$782.56	\$1,244.65	\$1,000.00	\$1,000.00	
341.010	Interest Income	\$213.11	\$72.42	\$34.88	\$107.30	\$150.00	\$85.00	
	Subtotal Revenue	\$60,770.75	\$58,231.56	\$1,217.44	\$59,449.00	\$58,175.00	\$59,110.00	
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$63,965.00	\$11,485.00	
	Total Revenue	\$60,770.75	\$58,231.56	\$1,217.44	\$59,449.00	\$122,140.00	\$70,595.00	
	<b>Expenses</b>							
434.210	Office Supplies Expense	\$25.00	\$0.00	\$25.00	\$25.00	\$25.00	\$25.00	
434.215	Postage Expense	\$5.00	\$0.00	\$5.00	\$5.00	\$5.00	\$5.00	
434.249	Repairs & Maintenance Supp Exp	\$376.38	\$0.00	\$50.00	\$50.00	\$200.00	\$200.00	
434.311	Audit Expense	\$100.00	\$0.00	\$110.00	\$110.00	\$110.00	\$110.00	
434.351	Commercial Insurance Expense	\$1,150.00	\$600.00	\$600.00	\$1,200.00	\$1,200.00	\$1,755.00	
434.361	Streetlighting Electricity Expense	\$48,263.30	\$28,711.89	\$18,000.00	\$46,711.89	\$48,000.00	\$48,500.00	
434.370	Repair/Upgrade Streetlight Exp	\$13,443.78	\$110.00	\$68,700.00	\$68,810.00	\$72,600.00	\$20,000.00	
	Total Expenses	\$63,363.46	\$29,421.89	\$87,490.00	\$116,911.89	\$122,140.00	\$70,595.00	
	net income/(loss)	-\$2,592.71	\$28,809.67	-\$86,272.56	-\$57,462.89	\$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 2023 PROPOSED BUDGET

### REVENUE

Acct #	Revenue	Final	2022	2022	2022	2022	2023
		2021	9 months	3 months	Total	Budget	Budget
301.100	Real Estate Tax Rev - Current	\$72,866.35	\$72,204.95	\$450.00	\$72,654.95	\$71,500.00	\$72,200.00
301.200	Real Estate Tax Rev - Supplement	\$44.87	\$27.34	\$0.00	\$27.34	\$20.00	\$25.00
301.400	Real Estate Tax Rev - Delinquent	\$1,079.69	\$499.88	\$686.59	\$1,186.47	\$900.00	\$1,000.00
341.010	Interest Income	\$262.47	\$97.87	\$31.00	\$128.87	\$250.00	\$125.00
351.021	Safer Grant Revenue	\$458,499.92	\$27,139.50	\$40,000.00	\$67,139.50	\$150,000.00	\$200,000.00
358.110	Fire Protection Rev (S,B,M)	\$119,759.89	\$79,145.51	\$44,067.63	\$123,213.14	\$123,210.00	\$130,100.00
	Subtotal - Revenue	\$652,513.19	\$179,115.05	\$85,235.22	\$264,350.27	\$345,880.00	\$403,450.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,775.00
	Total Revenue	\$652,513.19	\$179,115.05	\$85,235.22	\$264,350.27	\$345,880.00	\$422,225.00

FIRE DEPARTMENT OPERATING FUND



**EXPENSES**

				2022			
		Final	2022	projected	2022	2022	2023
	Expenses						
411.110	Fire Chief's Stipend Expense	\$1,500.00	\$1,125.00	\$375.00	\$1,500.00	\$1,500.00	\$1,500.00
411.192	Fire Chief's Social Security Expense	\$114.75	\$86.06	\$28.70	\$114.76	\$115.00	\$115.00
411.210	Office Supplies Expense	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$100.00
411.215	Postage Expense	\$100.00	\$20.00	\$50.00	\$70.00	\$85.00	\$70.00
411.231	Fuel Expense	\$10,469.88	\$9,057.83	\$5,500.00	\$14,557.83	\$11,500.00	\$15,750.00
411.242	Safety Equipment Expense	\$39,591.85	\$390.00	\$2,000.00	\$2,390.00	\$3,000.00	\$3,000.00
411.249	Materials & Supplies Expense	\$5,520.83	\$3,332.58	\$1,000.00	\$4,332.58	\$5,000.00	\$5,000.00
411.251	Fire Equipment Maintenance Exp	\$39,084.84	\$16,479.21	\$25,000.00	\$41,479.21	\$47,000.00	\$45,000.00
411.260	Minor Equipment Expense	\$25,259.98	\$1,885.00	\$22,788.00	\$24,673.00	\$30,000.00	\$30,000.00
411.311	Audit Expense	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00	\$400.00
411.314	Legal Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
411.315	Physicals Expense	\$250.00	\$0.00	\$0.00	\$0.00	\$16,000.00	\$32,000.00
411.317	Data Processing Expense	\$100.00	\$20.00	\$20.00	\$40.00	\$250.00	\$150.00
411.320	IT Services Expense	\$573.03	\$91.63	\$63.00	\$154.63	\$165.00	\$180.00
411.324	Cell Phone/IPAD/JetPacks Expense	\$6,243.07	\$4,527.58	\$2,268.12	\$6,795.70	\$7,000.00	\$7,150.00
411.327	Radio/Pager Maintenance Expense	\$825.75	\$0.00	\$240.00	\$240.00	\$700.00	\$700.00
411.341	Advertising Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
411.342	Printing Expense	\$28.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
411.344	Copy Expense	\$40.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
411.351	Commercial Ins Expense	\$20,100.00	\$16,000.00	\$4,000.00	\$20,000.00	\$20,000.00	\$26,500.00
411.354	Workers Comp Ins Exp	\$24,595.00	\$19,872.00	\$6,100.00	\$25,972.00	\$22,960.00	\$30,080.00
411.361	Electricity Expense	\$4,917.26	\$2,943.34	\$3,600.00	\$6,543.34	\$6,100.00	\$7,200.00
411.362	Natural Gas Expense	\$7,926.00	\$8,915.51	\$1,250.00	\$10,165.51	\$10,500.00	\$11,150.00
411.366	Water Service Expense	\$91.45	\$71.50	\$29.00	\$100.50	\$155.00	\$155.00
411.373	Building Maintenance Expense	\$687.50	\$300.06	\$900.00	\$1,200.06	\$1,200.00	\$1,300.00
411.420	Dues/Sub/Membership Exp	\$3,614.20	\$3,614.20	\$0.00	\$3,614.20	\$3,800.00	\$3,800.00
411.902	Federal Grant Expense	\$458,499.92	\$27,139.50	\$40,000.00	\$67,139.50	\$150,000.00	\$200,000.00
411.905	Miscellaneous Expense	\$363.68	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
411.950	Fire Police Supplies Expense	\$0.00	\$0.00	\$500.00	\$500.00	\$525.00	\$500.00
	Subtotal Expenses	\$650,996.99	\$115,971.00	\$116,111.82	\$232,082.82	\$338,480.00	\$422,225.00
492.095	Transfer to Capital Projects Fund	\$0.00	\$7,400.00	\$0.00	\$7,400.00	\$7,400.00	\$0.00
	Total Expenses and Transfers	\$650,996.99	\$123,371.00	\$116,111.82	\$239,482.82	\$345,880.00	\$422,225.00
	net income/(loss)	\$1,516.20	\$55,744.05	-\$30,876.60	\$24,867.45	\$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 2023 PROPOSED BUDGET

Acct #		Final 2021	2022 9 months	2022		2022 Total	2022 Budget	2023 Budget
				projected	3 months			
	Revenue							
301.100	Real Estate Tax Rev - Current	\$36,433.21	\$34,659.01	\$220.00	\$34,879.01	\$34,190.00	\$34,750.00	
301.200	Real Estate Tax Rev - Supplement	\$22.45	\$13.66	\$0.00	\$13.66	\$15.00	\$15.00	
301.400	Real Estate Tax Rev - Delinquent	\$539.83	\$242.60	\$352.73	\$595.33	\$400.00	\$500.00	
341.010	Interest Income	\$121.99	\$43.79	\$12.50	\$56.29	\$95.00	\$50.00	
358.110	Fire Protection Revenue (S,B,M)	\$59,810.57	\$38,991.02	\$19,777.88	\$58,768.90	\$59,580.00	\$67,715.00	
387.000	Donation Revenue	\$12,000.00	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	
391.100	Sale of Fixed Assets Revenue	\$4,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	<b>Total Revenue</b>	<b>\$112,928.05</b>	<b>\$83,950.08</b>	<b>\$20,363.11</b>	<b>\$104,313.19</b>	<b>\$104,280.00</b>	<b>\$113,030.00</b>	
	Expenses							
411.210	Office Supplies Expense	\$15.00	\$15.00	\$0.00	\$15.00	\$15.00	\$15.00	
411.215	Postage Expense	\$10.00	\$10.00	\$0.00	\$10.00	\$10.00	\$10.00	
411.750	Equipment Expense	\$21,295.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
470.000	Payment on Fire Equipment Loans	\$103,319.14	\$79,338.34	\$24,233.04	\$103,571.38	\$104,255.00	\$97,775.00	
	<b>Subtotal - Expenses</b>	<b>\$124,639.14</b>	<b>\$79,363.34</b>	<b>\$24,233.04</b>	<b>\$103,596.38</b>	<b>\$104,280.00</b>	<b>\$97,800.00</b>	
492.095	Transfer to Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,230.00	
	<b>Total Expenses and Transfers Out</b>	<b>\$124,639.14</b>	<b>\$79,363.34</b>	<b>\$24,233.04</b>	<b>\$103,596.38</b>	<b>\$104,280.00</b>	<b>\$113,030.00</b>	
	<b>net income/(loss)</b>	<b>-\$11,711.09</b>	<b>\$4,586.74</b>	<b>-\$3,869.93</b>	<b>\$716.81</b>	<b>\$0.00</b>	<b>\$0.00</b>	

# 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 2023 PROPOSED BUDGET

### DETAILED REVENUE

Acct #	Revenue	Final	2022	2022	2022	2022	2023
		2021	9 months	3 months	Total	Budget	Budget
301.100	Real Estate Tax Rev - Current	\$113,237.84	\$110,764.78	\$600.00	\$111,364.78	\$109,700.00	\$110,000.00
301.200	Real Estate Tax Rev - Supplement	\$69.74	\$42.47	\$0.00	\$42.47	\$35.00	\$40.00
301.400	Real Estate Tax Rev - Delinquent	\$1,670.00	\$719.30	\$1,116.54	\$1,835.84	\$1,200.00	\$1,400.00
341.010	Interest Income	\$62.01	\$31.68	\$12.87	\$44.55	\$55.00	\$45.00
342.300	Rental Revenue - Governor's Park	\$2,860.00	\$2,420.00	\$50.00	\$2,470.00	\$2,500.00	\$2,500.00
342.301	Rental Revenue - Talleyrand Park	\$1,900.00	\$600.00	\$300.00	\$900.00	\$1,200.00	\$900.00
342.302	Talleyrand Park Application Fee	\$240.00	\$165.00	\$60.00	\$225.00	\$200.00	\$180.00
342.303	Other Reservations Revenue	\$0.00	\$0.00	\$300.00	\$300.00	\$0.00	\$0.00
367.800	Sale of Fish Food Revenue	\$1,992.28	\$1,515.30	\$494.06	\$2,009.36	\$1,500.00	\$1,700.00
387.000	Donation Revenue	\$212.53	\$2,664.18	\$1,500.00	\$4,164.18	\$125.00	\$125.00
391.900	Sale of Equipment	\$550.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal Revenue	\$122,794.40	\$118,922.71	\$4,433.47	\$123,356.18	\$116,515.00	\$116,890.00
392.095	Transfer In from Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$7,300.00	\$7,000.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$6,560.00	\$8,315.00
	Total Revenues	\$122,794.40	\$118,922.71	\$4,433.47	\$123,356.18	\$130,375.00	\$132,205.00



**DETAILED EXPENSES**

Acct #	Expenses	Final	2022	2022	2022	2022	2023
		2021	9 months	projected 3 months	Total	Budget	Budget
451.112	Salary Expense	\$42,839.04	\$38,300.80	\$12,576.72	\$50,877.52	\$47,500.00	\$52,100.00
451.192	Social Security Expense	\$3,277.18	\$2,930.01	\$962.12	\$3,892.13	\$3,635.00	\$3,985.00
451.210	Office Supplies Expense	\$87.40	\$50.00	\$0.00	\$50.00	\$55.00	\$50.00
451.215	Postage Expense	\$45.00	\$20.00	\$15.00	\$35.00	\$50.00	\$35.00
451.231	Fuel Expense	\$2,727.55	\$4,682.99	\$1,500.00	\$6,182.99	\$3,500.00	\$6,800.00
451.240	Fish Food Expense	\$59.96	\$35.98	\$40.00	\$75.98	\$80.00	\$85.00
451.247	Materials & Supplies Expense	\$3,393.67	\$4,844.11	\$1,650.00	\$6,494.11	\$5,300.00	\$5,600.00
451.251	Vehicle/Equipment Maint Expense	\$1,960.73	\$3,681.01	\$850.00	\$4,531.01	\$2,500.00	\$4,000.00
451.260	Minor Equipment Expense	\$2,082.00	\$281.82	\$1,305.00	\$1,586.82	\$6,000.00	\$1,000.00
451.311	Audit Expense	\$300.00	\$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	\$133.97	\$95.12	\$69.00	\$164.12	\$140.00	\$170.00
451.339	GPS Fee	\$0.00	\$116.32	\$85.25	\$201.57	\$0.00	\$225.00
451.341	Advertising Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
451.342	Printing Expense	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
451.351	Commercial Insurance Expense	\$1,115.00	\$1,115.00	\$0.00	\$1,115.00	\$1,115.00	\$3,855.00
451.354	Workers Comp Insurance Expense	\$2,800.00	\$0.00	\$2,850.00	\$2,850.00	\$2,850.00	\$2,550.00
451.361	Electricity Expense	\$1,328.69	\$880.10	\$400.00	\$1,280.10	\$1,500.00	\$1,400.00
451.375	Property Maintenance Expense	\$3,223.37	\$549.95	\$882.50	\$1,432.45	\$1,200.00	\$5,000.00
451.376	Park Improvements & Equip Exp	\$498.97	\$0.00	\$0.00	\$0.00	\$1,250.00	\$200.00
451.384	Equipment Rental Expense	\$0.00	\$140.00	\$0.00	\$140.00	\$200.00	\$200.00
451.420	Dues/Sub/Membership Exp	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00
451.450	Contracted Services Expense	\$6,215.00	\$900.00	\$3,300.00	\$4,200.00	\$4,000.00	\$4,500.00
451.905	Miscellaneous Expense	\$40.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal - Operating Expenses	\$72,327.53	\$58,723.21	\$26,785.59	\$85,508.80	\$81,375.00	\$92,205.00
451.700	Capital Expenditures	\$11,929.04	\$21,900.00	\$0.00	\$21,900.00	\$21,000.00	\$12,000.00
492.095	Transfer to Capital Proj-Kepler Pool Co	\$28,000.00	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00
	Total Expenses	\$112,256.57	\$80,623.21	\$54,785.59	\$135,408.80	\$130,375.00	\$132,205.00
	net income/(loss)	\$10,537.83	\$38,299.50	-\$50,352.12	-\$12,052.62	\$0.00	\$0.00

# WATER FUND

## QUICK FACTS:

- ✓ The Bellefonte Borough Authority sets the customer rates.
- ✓ The Bellefonte Borough Authority approved a rate increase of 10 cents per 1000 gallons of water due to increased system costs.
- ✓ 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 2023 PROPOSED BUDGET

### REVENUES

Acct #		2021	2022	2022	Total	2022	2023
		Final	9 months	projected 3 months	2022	Budget	Budget
	<b>Revenue</b>						
341.010	Interest Income	\$680.33	\$399.58	\$145.00	\$544.58	\$600.00	\$500.00
378.000	Water Collections Revenue	\$1,464,972.99	\$1,077,265.14	\$400,000.00	\$1,477,265.14	\$1,534,635.00	\$1,498,000.00
378.001	Sale of Bulk Water Revenue	\$72,587.85	\$48,779.59	\$16,250.00	\$65,029.59	\$31,000.00	\$60,000.00
378.002	CW Line Capital Projects Revenue	\$11,625.92	\$10,693.42	\$18,500.00	\$29,193.42	\$20,000.00	\$32,000.00
378.901	Meter/Pit/Etc Sales Revenue	\$2,285.15	\$8,219.18	\$10,500.00	\$18,719.18	\$300.00	\$3,000.00
378.903	Vacancy Application Revenue	\$270.00	\$90.00	\$150.00	\$240.00	\$210.00	\$210.00
378.904	Water On/Off Fee Revenue	\$30.00	\$330.00	\$60.00	\$390.00	\$30.00	\$200.00
378.905	Services Provided by Water Dept	\$13,544.61	\$127.98	\$1,800.00	\$1,927.98	\$3,000.00	\$1,100.00
378.906	Posting Fee Revenue	\$150.00	\$210.00	\$210.00	\$420.00	\$800.00	\$300.00
383.400	Capacity Fees & Assessments Rev	\$21,982.03	\$15,186.70	\$15,585.70	\$30,772.40	\$3,035.00	\$15,180.00
389.000	Miscellaneous Revenue	\$3.33	\$1,191.30	\$0.00	\$1,191.30	\$0.00	\$0.00
389.003	Fee Revenue	\$20.00	\$100.00	-\$13.00	\$87.00	\$0.00	\$0.00
391.100	Sale of Fixed Assets Revenue	\$17,995.00	\$0.00	\$2,515.00	\$2,515.00	\$20,000.00	\$1,000.00
	<b>Subtotal - Revenue</b>	<b>\$1,606,147.21</b>	<b>\$1,162,592.89</b>	<b>\$465,702.70</b>	<b>\$1,628,295.59</b>	<b>\$1,613,610.00</b>	<b>\$1,611,490.00</b>
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,405.00
392.095	Transfer in from Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$94,250.00	\$0.00
	<b>Total Revenue &amp; Transfers In</b>	<b>\$1,606,147.21</b>	<b>\$1,162,592.89</b>	<b>\$465,702.70</b>	<b>\$1,628,295.59</b>	<b>\$1,707,860.00</b>	<b>\$1,638,895.00</b>

### EXPENSES

# WATER FUND



Acct #	Expenses	2021	2022	2022	Total	2022	2023
		Final	9 months	projected 3 months	2022	Budget	Budget
448.112	Salary Expense	\$313,359.54	\$277,805.96	\$73,000.00	\$350,805.96	\$344,000.00	\$363,000.00
448.143	Reimburse from WC/Disability	-\$1,306.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
448.180	Overtime Wages	\$27,363.79	\$19,437.54	\$4,650.00	\$24,087.54	\$29,750.00	\$29,000.00
448.191	Workboots Expense	\$1,346.77	\$1,200.00	\$0.00	\$1,200.00	\$1,400.00	\$1,400.00
448.192	Social Security Expense	\$25,333.35	\$21,961.75	\$5,700.00	\$27,661.75	\$28,000.00	\$29,700.00
448.193	Enrollment/Admin Exp - Retirement	\$80.00	\$76.80	\$0.00	\$76.80	\$80.00	\$85.00
448.196	Health Insurance Expense	\$84,934.02	\$80,379.97	\$18,000.00	\$98,379.97	\$110,200.00	\$110,000.00
448.197	Retirement Expense	\$33,929.07	\$15,434.63	\$13,500.00	\$28,934.63	\$25,000.00	\$30,500.00
448.198	Health Care Expense - In House	\$6,396.00	\$3,895.14	\$5,200.00	\$9,095.14	\$9,500.00	\$9,500.00
448.199	Life Insurance Expense	\$790.98	\$634.38	\$258.52	\$892.90	\$900.00	\$920.00
448.210	Office Supplies Expense	\$723.92	\$653.55	\$300.00	\$953.55	\$1,000.00	\$1,100.00
448.215	Postage Expense	\$3,256.27	\$688.34	\$2,800.00	\$3,488.34	\$3,500.00	\$3,500.00
448.221	Chemical Expense	\$12,543.74	\$10,412.37	\$7,350.00	\$17,762.37	\$14,500.00	\$19,000.00
448.231	Fuel Expense	\$8,272.29	\$9,192.03	\$4,700.00	\$13,892.03	\$11,000.00	\$15,200.00
448.238	Clothing & Uniform Expense	\$1,931.32	\$1,159.05	\$1,000.00	\$2,159.05	\$2,300.00	\$2,400.00
448.246	Repair/Maintenance/Misc Supp Exp	\$9,044.56	\$20,563.87	\$8,800.00	\$29,363.87	\$25,000.00	\$27,000.00
448.249	Computer Software Expense	\$8,307.76	\$6,737.23	\$1,565.15	\$8,302.38	\$8,200.00	\$8,725.00
448.251	Vehicle & Equip Maint Expense	\$18,556.75	\$9,507.19	\$4,500.00	\$14,007.19	\$28,000.00	\$20,000.00
448.253	Repairs to Water System Expense	\$25,784.89	\$39,866.88	-\$21,000.00	\$18,866.88	\$30,000.00	\$30,000.00
448.254	Pump Maint/Repairs Expense	\$585.93	\$0.00	\$1,000.00	\$1,000.00	\$4,000.00	\$4,000.00
448.255	Water Meter Maint Expense	\$54,317.38	\$40,209.09	\$13,000.00	\$53,209.09	\$70,000.00	\$85,000.00
448.260	Tools & Minor Equipment Expense	\$20,007.12	\$3,339.83	\$1,000.00	\$4,339.83	\$6,400.00	\$5,500.00
448.311	Audit Expense	\$6,150.00	\$0.00	\$6,250.00	\$6,250.00	\$6,250.00	\$6,600.00
448.313	Engineering Expense	\$222.00	\$182.00	\$0.00	\$182.00	\$4,500.00	\$2,000.00
448.314	Legal Expense	\$156.50	\$1,731.00	\$0.00	\$1,731.00	\$2,000.00	\$2,000.00
448.316	Water Testing Expense	\$5,670.00	\$1,435.00	\$3,100.00	\$4,535.00	\$10,000.00	\$7,000.00
448.317	Data Processing Expense	\$903.15	\$709.03	\$540.97	\$1,250.00	\$1,250.00	\$1,350.00
448.318	Service Agreement Expense	\$370.99	\$0.00	\$900.00	\$900.00	\$400.00	\$1,000.00
448.319	Pest Control Expense	\$1,104.00	\$644.00	\$460.00	\$1,104.00	\$1,200.00	\$1,200.00
448.320	IT Services Expense	\$3,483.23	\$5,490.22	\$3,000.00	\$8,490.22	\$4,200.00	\$9,000.00
448.321	Telephone Expense	\$8,574.36	\$1,557.79	\$1,665.00	\$3,222.79	\$9,100.00	\$3,400.00
448.324	Cell Phone/IPAD Expense	\$3,166.11	\$2,664.30	\$925.00	\$3,589.30	\$3,900.00	\$3,900.00
448.325	Internet Expense	\$5,818.19	\$3,670.92	\$2,211.00	\$5,881.92	\$7,000.00	\$7,000.00
448.329	SCADA System Expense	\$2,798.72	\$675.00	\$1,000.00	\$1,675.00	\$29,000.00	\$5,000.00
448.331	Travel Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
448.339	GPS Fee Expense	\$0.00	\$442.65	\$402.00	\$844.65	\$0.00	\$900.00
448.341	Advertising Expense	\$19.90	\$0.00	\$0.00	\$0.00	\$400.00	\$400.00
448.342	Printing Expense	\$449.29	\$936.58	\$21.48	\$958.06	\$800.00	\$1,000.00
448.344	Copy Expense	\$201.44	\$203.18	\$29.68	\$232.86	\$250.00	\$250.00
448.351	Commercial Ins Expense	\$29,674.00	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$40,000.00
448.354	Workers Comp Ins Expense	\$19,500.00	\$3,570.00	\$17,930.00	\$21,500.00	\$21,500.00	\$19,250.00
448.361	Electricity Expense	\$191,863.29	\$129,456.82	\$47,000.00	\$176,456.82	\$185,000.00	\$185,000.00
448.362	Heating Oil Exp - Pump House	\$1,839.53	\$2,449.20	\$2,500.00	\$4,949.20	\$4,000.00	\$6,500.00
448.376	Maint of Pump Houses Expense	\$0.00	\$728.06	\$400.00	\$1,128.06	\$475.00	\$500.00
448.377	Maintenance of Reservoir Expense	\$0.00	\$30.23	\$100.00	\$130.23	\$400.00	\$400.00
448.378	Maint of Streets Expense	\$4,673.94	\$17,858.90	\$12,000.00	\$29,858.90	\$16,500.00	\$25,000.00
448.384	Equipment Rental Expense	\$0.00	\$0.00	\$500.00	\$500.00	\$1,000.00	\$1,000.00
448.399	Lease Payments Expense	\$2,209.82	\$14,630.50	\$0.00	\$14,630.50	\$14,630.00	\$14,630.00
448.420	Dues/Membership/Sub Expense	\$492.84	\$867.83	\$0.00	\$867.83	\$525.00	\$1,000.00
448.450	Contracted Services Expense	\$9,635.42	\$8,394.55	\$2,000.00	\$10,394.55	\$12,000.00	\$12,000.00
448.460	Training Expense	\$5.00	\$3,000.00	\$1,499.00	\$4,499.00	\$4,000.00	\$4,200.00
448.470	CDL License Expense	\$849.00	\$328.00	\$0.00	\$328.00	\$500.00	\$185.00
448.471	Drug Testing Expense	\$484.61	\$200.52	\$125.00	\$325.52	\$400.00	\$400.00
448.473	Operators License Fee Expense	\$780.00	\$555.00	\$0.00	\$555.00	\$500.00	\$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	\$10,150.00	\$7,750.00	\$2,500.00	\$10,250.00	\$11,500.00	\$11,500.00
448.478	Sales Tax Expense	\$128.06	\$73.70	\$60.00	\$133.70	\$250.00	\$250.00
448.479	Permit Fees Expense	\$100.00	\$0.00	\$0.00	\$0.00	\$150.00	\$0.00
497.000	STMP Implementation Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
	Subtotal - Operating Expenses	\$967,032.34	\$803,390.58	\$252,942.80	\$1,056,333.38	\$1,138,360.00	\$1,171,895.00



**EXPENSES, CONTINUED**

		2021	2022	2022	Total	2022	2023
Acct #		Final	9 months	projected 3 months	2022	Budget	Budget
448.700	Capital Expenditures	\$0.00	\$51,344.75	\$20,000.00	\$71,344.75	\$387,500.00	\$260,000.00
448.701	Capital Expenditures - Water Lines	\$0.00	-\$240.36	\$38,000.00	\$37,759.64	\$65,000.00	\$65,000.00
	Subtotal - Capital Expenses	\$0.00	\$51,104.39	\$58,000.00	\$109,104.39	\$452,500.00	\$325,000.00
492.001	Transfer to General Fund	\$90,000.00	\$67,500.00	\$22,500.00	\$90,000.00	\$90,000.00	\$90,000.00
492.095	Transfer to Capital Projects	\$114,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
492.095	Transfer to Capital Projects - CW	\$0.00	\$27,000.00	\$0.00	\$27,000.00	\$27,000.00	\$32,000.00
	Subtotal - Transfers	\$204,750.00	\$94,500.00	\$22,500.00	\$117,000.00	\$117,000.00	\$142,000.00
	Total Expenses & Transfers	\$1,171,782.34	\$948,994.97	\$333,442.80	\$1,282,437.77	\$1,707,860.00	\$1,638,895.00
	net income/(loss)	\$434,364.87	\$213,597.92	\$132,259.90	\$345,857.82	\$0.00	\$0.00

# WASTEWATER FUND

## QUICK FACTS:

- ✓ The Bellefonte Borough Authority sets the customer rates
- ✓ The Bellefonte Borough Authority approved a rate increase of \$1 per quarter per EDU
- ✓ 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 2023 PROPOSED BUDGET

### DETAILED REVENUES

		Final	2022	2022	2022	2022	2023
		2021	9 months	3 months	Total	Budget	Budget
Acct #	Revenue						
341.005	Interest Income - Money Market	\$1,632.61	\$6,815.78	\$6,200.00	\$13,015.78	\$1,500.00	\$10,000.00
341.010	Interest Income-Checking	\$366.65	\$153.32	\$45.00	\$198.32	\$350.00	\$175.00
364.110	Sewer Collection Revenue	\$1,829,438.24	\$1,385,659.75	\$461,000.00	\$1,846,659.75	\$1,850,700.00	\$1,858,000.00
364.111	Sewer Capital Improvements Rev	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
364.171	Surcharge Revenue	\$527.89	\$1,222.28	\$367.77	\$1,590.05	\$400.00	\$1,400.00
364.172	Pretreatment Revenue	\$1,800.00	\$3,274.76	\$0.00	\$3,274.76	\$1,500.00	\$2,500.00
364.173	Pretreatment Sampling Revenue	\$2,879.99	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
364.174	Waste Disposal Revenue	\$64,584.58	\$54,035.26	\$12,000.00	\$66,035.26	\$50,000.00	\$63,000.00
364.180	Bulk Water Loads Revenue	\$2,345.00	\$1,990.00	\$675.00	\$2,665.00	\$2,000.00	\$2,400.00
364.901	Bulk Hauling Permit Revenue	\$120.00	\$0.00	\$120.00	\$120.00	\$120.00	\$120.00
364.904	Capital Improvements - SBW	\$20,104.58	\$39,696.62	\$18,294.34	\$57,990.96	\$174,300.00	\$210,000.00
364.905	Operating - Spring Benner Walker	\$1,363,432.52	\$1,004,534.39	\$286,921.84	\$1,291,456.23	\$1,362,000.00	\$1,310,800.00
364.905.A	Services Provided by Sewer	\$1,560.00	\$0.00	\$434.28	\$434.28	\$0.00	\$0.00
364.920	Contribution Permit Revenue	\$60.00	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00
383.400	Tap Fees & Assessments Revenue	\$11,650.27	-\$578.09	\$2,587.23	\$2,009.14	\$0.00	\$0.00
389.000	Miscellaneous Revenue - Facility	\$0.00	\$0.00	\$95.00	\$95.00	\$0.00	\$0.00
389.000.A	Miscellaneous Revenue - System	\$3.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
391.000	Sale of Fixed Assets	\$0.00	\$0.00	\$1,300.00	\$1,300.00	\$0.00	\$0.00
	Subtotal - Revenue	\$3,315,505.66	\$2,512,404.07	\$790,040.46	\$3,302,444.53	\$3,460,870.00	\$3,473,395.00
392.018	Transfer in from Special Projects	\$218,968.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
-	Transfer in from Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$287,525.00	\$0.00
	Subtotal - Transfers In	\$218,968.75	\$0.00	\$0.00	\$0.00	\$287,525.00	\$0.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$276,100.00
	Total Revenue & Transfers In	\$3,534,474.41	\$2,512,404.07	\$790,040.46	\$3,302,444.53	\$3,748,395.00	\$3,749,495.00



**DETAILED EXPENSES**

				2022			
		Final	2022	projected	2022	2022	2023
		2021	9 months	3 months	Total	Budget	Budget
	<u>Expenses</u>						
429.112	Salary Expense	\$592,749.94	\$483,576.84	\$146,000.00	\$629,576.84	\$650,000.00	\$650,000.00
429.112.A	Salary Expense - System	\$54,168.30	\$55,437.06	\$0.00	\$55,437.06	\$56,000.00	\$59,200.00
429.143	Reimb from Workers Comp Ins	\$0.00	-\$8,630.77	\$0.00	-\$8,630.77	\$0.00	\$0.00
429.180	Overtime Wages Expense-Facility	\$21,291.45	\$20,388.71	\$4,700.00	\$25,088.71	\$23,000.00	\$26,000.00
429.180.A	Overtime Wages Expense- System	\$1,232.43	\$1,554.06	\$0.00	\$1,554.06	\$1,350.00	\$1,750.00
429.190	Other Benefits Expense	\$8,316.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00
429.191	Workboots Expense	\$1,904.88	\$2,307.82	\$53.86	\$2,361.68	\$2,200.00	\$2,200.00
429.192	Social Security Expense	\$44,902.37	\$34,551.05	\$11,500.00	\$46,051.05	\$51,000.00	\$51,700.00
429.192.A	Social Security Expense - System	\$4,125.81	\$4,258.13	\$0.00	\$4,258.13	\$4,300.00	\$4,500.00
429.193	Enrollment/Admin Expense-Retire	\$180.80	\$121.60	\$20.00	\$141.60	\$180.00	\$150.00
429.196	Health Insurance Expense-Facility	\$166,522.47	\$114,330.18	\$21,016.72	\$135,346.90	\$187,100.00	\$148,000.00
429.196.A	Health Insurance Expense - System	\$8,822.19	\$10,170.36	\$0.00	\$10,170.36	\$10,200.00	\$4,000.00
429.197	Retirement Expense	-\$20,523.96	\$19,459.27	\$6,700.00	\$26,159.27	\$42,900.00	\$47,000.00
429.197.A	Retirement Expense - System	\$0.00	\$3,635.57	\$0.00	\$3,635.57	\$0.00	\$3,800.00
429.198	Health Care Expense - In House	\$7,127.21	\$2,290.59	\$8,600.00	\$10,890.59	\$10,500.00	\$10,900.00
429.199	Life Insurance Expense-Facility	\$1,452.85	\$1,174.72	\$415.02	\$1,589.74	\$1,770.00	\$1,860.00
429.199.A	Life Insurance Expense-System	\$114.72	\$115.84	\$0.00	\$115.84	\$120.00	\$125.00
429.210	Office Supplies Expense-Facility	\$905.05	\$708.07	\$391.00	\$1,099.07	\$1,100.00	\$1,200.00
429.210.A	Office Supplies Expense-System	\$297.51	\$250.29	\$40.00	\$290.29	\$350.00	\$325.00
429.215	Postage Expense-Facility	\$108.06	\$67.68	\$110.00	\$177.68	\$250.00	\$225.00

WASTEWATER FUND



**DETAILED EXPENSES, CONTINUED**

		Final	2022	2022	2022	2022	2023
		2021	9 months	3 months	Total	Budget	Budget
	Expenses						
429.215.A	Postage Expense - System	\$1,433.60	\$620.65	\$1,075.00	\$1,695.65	\$1,700.00	\$1,700.00
429.217	Shipping Fees Expense - Facility	\$351.93	\$96.52	\$0.00	\$96.52	\$200.00	\$200.00
429.217.A	Shipping Fees Expense - System	\$17.04	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
429.221	Chemical Expense	\$105,260.09	\$61,709.18	\$42,000.00	\$103,709.18	\$150,000.00	\$165,000.00
429.225	Laboratory Supplies Expense	\$4,857.37	\$2,138.82	\$800.00	\$2,938.82	\$6,000.00	\$5,000.00
429.231	Fuel Expense-Facility	\$5,954.87	\$4,879.74	\$3,100.00	\$7,979.74	\$6,000.00	\$8,800.00
429.231.A	Fuel Expense-System	\$475.84	\$1,129.29	\$600.00	\$1,729.29	\$600.00	\$1,900.00
429.238	Clothing & Uniform Expense	\$3,704.02	\$2,012.00	\$1,580.00	\$3,592.00	\$4,200.00	\$4,200.00
429.248	Computer Software Expense - Fac	\$1,083.00	\$1,083.00	\$0.00	\$1,083.00	\$1,200.00	\$1,200.00
429.248.A	Computer Software Expense - Sys	\$7,227.75	\$5,654.18	\$1,565.14	\$7,219.32	\$7,300.00	\$7,600.00
429.249	Materials & Supplies Expense - Fac	\$13.61	\$17.90	\$0.00	\$17.90	\$75.00	\$75.00
429.249.A	Materials & Supplies Expense - Sys	\$8,011.76	\$958.90	\$0.00	\$958.90	\$13,000.00	\$9,000.00
429.251.A	Vehicle Maintenance Exp-System	\$346.74	\$601.08	\$5,000.00	\$5,601.08	\$1,200.00	\$3,000.00
429.252	Equipment Maint Expense - Facility	\$109,434.55	\$55,143.83	\$26,000.00	\$81,143.83	\$100,000.00	\$140,000.00
429.252.A	Equipment Maint Expense - System	\$2,328.50	\$3,994.79	\$200.00	\$4,194.79	\$3,500.00	\$4,500.00
429.257	Facility Maintenance Expense	\$12,298.90	\$19,181.93	\$12,000.00	\$31,181.93	\$16,000.00	\$22,500.00
429.258.A	System Maintenance Expense	\$34,502.42	\$9,110.26	\$3,000.00	\$12,110.26	\$50,040.00	\$80,000.00
429.260	Minor Equipment Expense- Facility	\$5,198.81	\$3,658.97	\$325.00	\$3,983.97	\$4,000.00	\$4,000.00
429.260.A	Minor Equipment Expense- System	-\$1,099.22	\$309.66	\$680.00	\$989.66	\$1,000.00	\$1,000.00
429.276	Service Contract Expense - Facility	\$26,779.94	\$13,962.34	\$12,000.00	\$25,962.34	\$31,000.00	\$33,100.00
429.310.A	I & I Expense - System	\$16,350.00	\$0.00	\$10,700.00	\$10,700.00	\$75,000.00	\$20,000.00
429.311	Audit Expense	\$7,600.00	\$0.00	\$7,700.00	\$7,700.00	\$7,700.00	\$8,100.00
429.313	Engineering Expense- Facility	\$36,323.77	\$6,558.50	\$3,700.00	\$10,258.50	\$45,000.00	\$25,000.00
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	\$1,168.50	\$0.00	\$0.00	\$0.00	\$750.00	\$500.00
429.314	Legal Expense-Facility	\$32,775.00	\$955.00	-\$400.00	\$555.00	\$30,000.00	\$5,000.00
429.314.A	Legal Expense-System	\$0.00	\$414.00	\$0.00	\$414.00	\$200.00	\$700.00
429.316	Analytical Testing Expense	\$29,287.00	\$21,719.00	\$11,000.00	\$32,719.00	\$32,000.00	\$35,000.00
429.317	Data Processing Expense	\$727.31	\$822.30	\$320.00	\$1,142.30	\$1,300.00	\$1,300.00
429.319	Pest Control Expense	\$528.00	\$264.00	\$264.00	\$528.00	\$550.00	\$575.00
429.320	IT Services Expense - Fac	\$5,705.82	\$4,674.93	\$1,600.00	\$6,274.93	\$6,000.00	\$6,600.00
429.320.a	IT Services Expense - Sys	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
429.321	Telephone Expense-Facility	\$12,778.89	\$999.30	\$750.00	\$1,749.30	\$2,000.00	\$2,000.00
429.321.A	Telephone Expense-System	\$1,563.27	\$962.08	\$550.00	\$1,512.08	\$1,900.00	\$1,900.00
429.324	Cell Phone Expense-Facility	\$1,879.77	\$1,934.45	\$1,000.00	\$2,934.45	\$2,200.00	\$3,100.00
429.324.A	Cell Phone Expense-System	\$241.29	\$120.00	\$0.00	\$120.00	\$240.00	\$240.00
429.325	Internet Expense	\$1,068.37	\$701.48	\$1,400.00	\$2,101.48	\$1,350.00	\$2,000.00
429.329	SCADA System Maint - Facility	\$2,123.32	\$26,687.78	\$6,147.56	\$32,835.34	\$10,000.00	\$40,000.00
429.331	Travel Expense - Facility	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
429.331.A	Travel Expense - System	\$0.00	\$18.53	\$0.00	\$18.53	\$0.00	\$25.00
429.339	GPS Fee Expense - Facility	\$0.00	\$296.44	\$115.00	\$411.44	\$0.00	\$450.00
429.341	Advertising Expense	\$1,023.90	\$355.98	\$300.00	\$655.98	\$750.00	\$750.00
429.342	Printing Expense - Facility	\$28.00	\$167.59	\$21.50	\$189.09	\$100.00	\$200.00
429.342.A	Printing Expense - System	\$449.28	\$759.45	\$0.00	\$759.45	\$550.00	\$1,000.00
429.342.B	Printing Expense-Fac (not billable)	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00
429.344	Copy Expense - Facility	\$389.13	\$304.15	\$61.56	\$365.71	\$400.00	\$400.00
429.344.A	Copy Expense - System	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$150.00
429.350	Insurance Expense	\$4,097.00	\$2,030.00	\$0.00	\$2,030.00	\$4,200.00	\$4,200.00
429.351	Commercial Insurance Expense	\$87,601.36	\$39,208.32	\$22,791.68	\$62,000.00	\$62,000.00	\$55,500.00
429.354	Workers Comp Insurance Exp-Fac	\$19,295.24	\$16,620.16	\$26,379.84	\$43,000.00	\$43,000.00	\$33,000.00

WASTEWATER FUND



**DETAILED EXPENSES, CONTINUED**

			2022				
		Final	2022	projected	2022	2022	2023
	Expenses	2021	9 months	3 months	Total	Budget	Budget
429.354.A	Workers Comp Insurance Exp-Sys	\$3,200.00	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,050.00
429.361	Electricity Expense	\$286,155.86	\$227,354.32	\$80,000.00	\$307,354.32	\$315,000.00	\$315,000.00
429.362	Natural Gas Expense	\$8,071.68	\$7,811.03	\$2,800.00	\$10,611.03	\$10,300.00	\$11,750.00
429.374	Copier Rental/Maintenance Exp	\$1,217.70	\$996.30	\$332.10	\$1,328.40	\$1,330.00	\$1,330.00
429.378	Maintenance of Streets Exp - System	\$0.00	\$0.00	\$18,506.01	\$18,506.01	\$16,000.00	\$20,000.00
429.384	Equipment Rental Expense-Facility	\$0.00	\$0.00	\$150.00	\$150.00	\$400.00	\$400.00
429.384.A	Equipment Rental Expense-System	\$0.00	\$0.00	\$500.00	\$500.00	\$1,200.00	\$800.00
499.399	Lease Payment Exp - Facility	\$3,864.61	\$40,746.88	\$2,200.94	\$42,947.82	\$35,945.00	\$49,150.00
429.399.A	Lease Payment Exp - System	\$1,394.20	\$8,478.05	\$0.00	\$8,478.05	\$8,480.00	\$8,480.00
429.420	Dues/Member/Sub Expense-Fac	\$1,394.20	\$479.50	\$0.00	\$479.50	\$550.00	\$550.00
429.420.A	Subscription Expense - System	\$17.33	\$17.33	\$0.00	\$17.33	\$25.00	\$25.00
429.450	Contracted Services Expense-Fac	\$5,804.00	\$12,545.08	\$2,000.00	\$14,545.08	\$16,000.00	\$16,000.00
429.450.A	Contracted Services Expense-Sys	\$85.00	\$0.00	\$2,000.00	\$2,000.00	\$4,500.00	\$4,000.00
429.460	Training Expense	\$985.00	\$2,075.00	\$925.00	\$3,000.00	\$2,100.00	\$3,300.00
429.469	Biosolids Recycling Expense	\$65,157.66	\$23,767.16	\$25,000.00	\$48,767.16	\$75,000.00	\$65,000.00
429.470	CDL License Expense	\$297.00	\$425.00	\$65.00	\$490.00	\$125.00	\$300.00
429.471	Drug Testing Expense	\$48.63	\$51.63	\$105.00	\$156.63	\$200.00	\$200.00
429.472	Permit Fees Expense	\$200.00	\$3,750.00	\$0.00	\$3,750.00	\$2,300.00	\$3,900.00
429.473	Operators License Fee Expense-Fac	\$435.00	\$472.00	\$35.00	\$507.00	\$120.00	\$200.00
429.473.A	Operators License Fee Expense-Sys	\$0.00	\$0.00	\$0.00	\$0.00	\$60.00	\$120.00
429.475.A	Repairs to Personal Property Exp-Sys	\$4,251.72	\$403.00	\$1,000.00	\$1,403.00	\$3,500.00	\$3,500.00
429.476	Other Fees Expense	\$1,585.00	\$962.98	\$600.00	\$1,562.98	\$2,000.00	\$2,000.00
429.476.B	Other Fees Expense (not billable)	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
429.905	Miscellaneous Expense-Facility	\$10,000.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
472.403.A	Penn Works Loan Principal Expense	\$306,684.73	\$234,069.08	\$78,805.87	\$312,874.95	\$312,875.00	\$319,190.00
472.404.A	Penn Works Loan Interest Expense	\$40,503.47	\$23,570.97	\$10,634.82	\$34,205.79	\$34,315.00	\$28,000.00
472.405.A	Reliance Loan Principal Expense	\$54,769.23	\$42,370.11	\$14,305.38	\$56,675.49	\$56,430.00	\$58,360.00
472.406.A	Reliance Loan Interest Expense	\$13,583.01	\$8,978.07	\$2,782.68	\$11,760.75	\$11,925.00	\$9,995.00
472.411.A	Northwest Loan #3892 Principal Exp	\$156,769.86	\$120,221.02	\$40,828.91	\$161,049.93	\$161,630.00	\$166,060.00
472.412.A	Northwest Loan #3892 Interest Exp	\$91,358.22	\$65,875.04	\$21,203.11	\$87,078.15	\$86,505.00	\$82,070.00
472.413.A	Northwest Loan #2846 Principal Exp	\$191,267.87	\$146,324.45	\$49,326.34	\$195,650.79	\$195,630.00	\$130,450.00
472.414.A	Northwest Loan #2846 Interest Exp	\$9,712.33	\$4,410.70	\$918.71	\$5,329.41	\$5,350.00	\$1,090.00
475.000.A	Trustee Fee Expense	\$2,000.00	\$2,200.00	\$0.00	\$2,200.00	\$2,000.00	\$2,200.00
497.000	STMP Implementation Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
498.000	COVID 19 Expense	\$3,355.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
	Subtotal - Operating Expenses	\$2,749,552.13	\$2,037,058.25	\$762,397.75	\$2,799,456.00	\$3,143,995.00	\$3,062,495.00
429.700.C	Capital Expenditures - Facility	\$0.00	\$110,253.98	\$100,000.00	\$210,253.98	\$415,000.00	\$500,000.00
429.705.A	Capital Expenditures - System	\$0.00	\$23,867.83	\$0.00	\$23,867.83	\$14,400.00	\$0.00
	Subtotal - Capital Expenses	\$0.00	\$134,121.81	\$100,000.00	\$234,121.81	\$429,400.00	\$500,000.00



**DETAILED EXPENSES, CONTINUED**

			2022			
	Final	2022	projected	2022	2022	2023
<u>Expenses</u>	2021	9 months	3 months	Total	Budget	Budget
492.001.B Transfer to General Fund	\$195,000.00	\$120,000.00	\$40,000.00	\$160,000.00	\$160,000.00	\$160,000.00
492.095.B Transfer to Capital Projects Fund	\$10,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00
492.095.B 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	\$135,000.00	\$40,000.00	\$175,000.00	\$175,000.00	\$187,000.00
Total Expenses and Transfers Out	\$2,966,552.13	\$2,306,180.06	\$902,397.75	\$3,208,577.81	\$3,748,395.00	\$3,749,495.00
Net Income/(Loss)	\$567,922.28	\$206,224.01	-\$112,357.29	\$93,866.72	\$0.00	\$0.00

# REFUSE FUND

## QUICK FACTS:

- ✓ Centre County Refuse & Recycling (where refuse is hauled to and taken for a fee) is raising their rates for 2023
- ✓ The increase for Refuse customers, as a result of the increases at the Centre County Refuse & Recycling Authority, will be \$2 per quarter for refuse collection and \$6.75 per quarter for Recycling.
- ✓ 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 2023 PROPOSED BUDGET

### REVENUE:

Acct #		FINAL	2022	2022	2022	2022	2023
		2021	9 months	projected 3 months	Total	Budget	Budget
<u>Revenue</u>							
341.010	Interest Income	\$408.12	\$170.83	\$95.00	\$265.83	\$320.00	\$240.00
354.150	Grant Revenue	\$36,083.70	\$0.00	\$0.00	\$0.00	\$0.00	\$350,000.00
358.050	Contracted Intergov'tal Services	\$5,479.34	\$0.00	\$5,500.00	\$5,500.00	\$7,800.00	\$5,600.00
364.300	Refuse Collections Revenue	\$1,171,960.51	\$836,561.87	\$284,000.00	\$1,120,561.87	\$1,125,000.00	\$1,230,000.00
364.305	Special Collections Revenue	\$4,975.50	\$6,161.80	\$1,100.00	\$7,261.80	\$4,000.00	\$5,000.00
364.307	Grass/Brush Collection Fee	\$12,180.00	\$12,090.00	\$15.00	\$12,105.00	\$12,000.00	\$12,000.00
364.400	Commerical Haulers Compost Fee	\$75.00	\$225.00	\$0.00	\$225.00	\$0.00	\$0.00
364.500	Sale of Recyclables Revenue	\$0.00	\$5,064.90	\$0.00	\$5,064.90	\$0.00	\$0.00
364.520	Fee for Refuse Containers	\$420.00	\$1,560.00	\$0.00	\$1,560.00	\$300.00	\$300.00
364.521	Fee for Recycling Containers	\$126.00	\$70.00	\$28.00	\$98.00	\$35.00	\$35.00
364.522	Late Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$55.00	\$0.00
380.000	Miscellaneous Revenue	\$3.34	\$0.00	\$300.00	\$300.00	\$0.00	\$0.00
380.003	NSF Fee Revenue	\$20.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
391.100	Sale of Fixed Assets Revenue	\$11,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total Revenue</b>	<b>\$1,242,731.51</b>	<b>\$861,904.40</b>	<b>\$291,038.00</b>	<b>\$1,152,942.40</b>	<b>\$1,149,510.00</b>	<b>\$1,603,175.00</b>

REFUSE FUND



**EXPENSES:**

Acct #	Expenses	FINAL	2022	2022	2022	2022	2023
		2021	9 months	3 months	Total	Budget	Budget
427.112	Salary Expense	\$221,446.74	\$211,959.83	\$55,000.00	\$266,959.83	\$228,100.00	\$275,000.00
427.180	Overtime Wages	\$8,442.87	\$6,329.33	\$1,500.00	\$7,829.33	\$10,000.00	\$9,000.00
427.191	Workboot Expense	\$825.62	\$799.98	\$141.70	\$941.68	\$800.00	\$800.00
427.192	Social Security Expense	\$16,700.46	\$16,001.31	\$5,400.00	\$21,401.31	\$18,150.00	\$20,000.00
427.193	Enrollment/Admin Exp-Retirement	\$41.60	\$56.00	\$20.00	\$76.00	\$80.00	\$80.00
427.196	Health Insurance Expense	\$71,004.35	\$56,188.79	\$6,130.00	\$62,318.79	\$86,200.00	\$60,000.00
427.197	Retirement Expense	\$85,872.73	\$5,636.30	\$16,000.00	\$21,636.30	\$13,500.00	\$25,500.00
427.198	Health Care Exp - In House	\$4,836.07	\$1,000.00	\$2,700.00	\$3,700.00	\$3,700.00	\$3,700.00
427.199	Life Insurance Expense	\$593.99	\$535.13	\$148.08	\$683.21	\$710.00	\$710.00
427.210	Office Supplies Expense	\$315.88	\$250.30	\$0.00	\$250.30	\$200.00	\$265.00
427.215	Postage Expense	\$1,481.67	\$588.33	\$1,111.00	\$1,699.33	\$1,700.00	\$1,700.00
427.231	Fuel Expense	\$21,065.16	\$23,437.95	\$13,500.00	\$36,937.95	\$26,000.00	\$40,500.00
427.238	Clothing & Uniform Expense	\$1,554.89	\$904.13	\$700.00	\$1,604.13	\$1,800.00	\$1,800.00
427.249	Computer Software Expense	\$8,310.76	\$6,737.20	\$1,566.00	\$8,303.20	\$8,500.00	\$8,800.00
427.250	Repair/Maint/Misc Supplies Exp	\$1,679.66	\$1,731.69	\$2,000.00	\$3,731.69	\$1,200.00	\$2,400.00
427.251	Collection Equip Maint Exp	\$26,991.60	\$12,244.71	\$12,000.00	\$24,244.71	\$30,120.00	\$26,205.00
427.260	Minor Equipment Expense	\$1,222.83	\$309.67	\$700.00	\$1,009.67	\$2,000.00	\$1,100.00
427.311	Audit Expense	\$1,600.00	\$0.00	\$1,650.00	\$1,650.00	\$1,650.00	\$1,750.00
427.314	Legal Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
427.317	Data Processing Expense	\$350.00	\$196.70	\$178.30	\$375.00	\$375.00	\$425.00
427.319	Pest Control Expense	\$1,116.00	\$651.00	\$465.00	\$1,116.00	\$1,175.00	\$1,175.00
427.320	IT Services Expense	\$0.00	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00
427.321	Telephone Expense	\$1,397.57	\$856.85	\$500.00	\$1,356.85	\$1,600.00	\$1,500.00
427.324	Cell Phone Expense	\$1,440.00	\$600.00	\$800.00	\$1,400.00	\$2,040.00	\$1,440.00
427.325	Internet Expense	\$1,279.72	\$787.52	\$400.00	\$1,187.52	\$1,400.00	\$1,300.00
427.326	Swiftreach Expense	\$894.17	\$357.10	\$500.00	\$857.10	\$1,020.00	\$1,000.00
427.327	Radio Maintenance Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
427.328	Gate Expenses	\$227.41	\$133.00	\$95.00	\$228.00	\$240.00	\$250.00
427.329	Video Recording & Storage Expense	\$790.00	\$480.00	\$240.00	\$720.00	\$1,500.00	\$1,500.00
427.339	GPS Fee Expense	\$0.00	\$525.63	\$270.00	\$795.63	\$0.00	\$900.00
427.341	Advertising Expense	\$1,243.03	\$237.00	\$300.00	\$537.00	\$300.00	\$300.00
427.342	Printing Expense	\$449.28	\$1,533.56	\$0.00	\$1,533.56	\$1,000.00	\$1,400.00
427.344	Copy Expense	\$75.00	\$124.95	\$0.00	\$124.95	\$125.00	\$150.00
427.351	Commercial Ins Expense	\$10,800.00	\$7,000.00	\$4,500.00	\$11,500.00	\$11,500.00	\$12,000.00
427.354	Workers Comp Ins Expense	\$13,750.00	\$3,000.00	\$12,100.00	\$15,100.00	\$15,100.00	\$16,000.00
427.361	Electricity Expense	\$2,323.13	\$1,043.66	\$600.00	\$1,643.66	\$2,600.00	\$2,000.00
427.362	Heating Oil Expense	\$1,649.23	\$614.84	\$1,300.00	\$1,914.84	\$2,000.00	\$2,500.00
427.364	Cardboard Recycling Prog-CCRRA	\$23,655.00	\$15,438.00	\$7,719.00	\$23,157.00	\$25,000.00	\$28,000.00
427.365	Tipping Fees Expense - CCRRA	\$244,523.74	\$155,863.10	\$80,000.00	\$235,863.10	\$251,000.00	\$265,000.00
427.367	Curbside Recycling Exp - CCRRA	\$170,133.45	\$113,407.87	\$56,710.00	\$170,117.87	\$175,000.00	\$245,000.00
427.368	Comm Recycling Exp - CCRRA	\$21,971.50	\$14,948.00	\$7,474.00	\$22,422.00	\$23,000.00	\$29,000.00
427.369	Other Recycling Expense - CCRRA	\$202.50	\$270.00	\$50.00	\$320.00	\$200.00	\$500.00
427.373	Building Repair & Maint Expense	\$2,353.87	\$1,480.00	\$1,100.00	\$2,580.00	\$2,600.00	\$2,600.00
427.384	Equipment Rental Expense	\$0.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
427.400	Lease Expense	\$4,741.92	\$8,478.05	\$38,965.42	\$47,443.47	\$47,445.00	\$8,480.00
427.420	Dues/Member/Sub Expense	\$17.33	\$17.33	\$0.00	\$17.33	\$20.00	\$20.00
427.450	Contracted Services Expense	\$2,472.50	\$520.00	\$7,700.00	\$8,220.00	\$2,600.00	\$9,000.00
427.460	Training Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$125.00	\$125.00
427.470	CDL License Expense	\$133.00	\$0.00	\$1,600.00	\$1,600.00	\$135.00	\$200.00
427.471	Drug Testing Expense	\$97.26	\$97.26	\$100.00	\$197.26	\$200.00	\$250.00
427.474	Repair/Replace Private Property	\$1,982.42	\$0.00	\$200.00	\$200.00	\$1,000.00	\$1,000.00
427.475	Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00
427.742	License/Permit Fee Expense	\$450.00	\$350.00	\$0.00	\$350.00	\$500.00	\$500.00
497.000	STMP Implementation Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$500.00
	Subtotal - Expenses	\$984,505.91	\$673,722.07	\$348,633.50	\$1,022,355.57	\$1,011,510.00	\$1,118,175.00

**EXPENSES, CONTINUED:**

				2022			
		FINAL	2022	projected	2022	2022	2023
Acct #		2021	9 months	3 months	Total	Budget	Budget
427.700	Capital Expenditures	\$1,411.25	\$0.00	\$0.00	\$0.00	\$0.00	\$360,000.00
492.001	Transfer to General Fund	\$75,000.00	\$75,000.00	\$0.00	\$75,000.00	\$75,000.00	\$75,000.00
492.095	Transfer to Capital Projects Fund	\$100,000.00	\$63,000.00	\$0.00	\$63,000.00	\$63,000.00	\$50,000.00
	Subtotal - Transfers Out	\$175,000.00	\$138,000.00	\$0.00	\$138,000.00	\$138,000.00	\$125,000.00
	Total Expenses and Transfers Out	\$1,160,917.16	\$811,722.07	\$348,633.50	\$1,160,355.57	\$1,149,510.00	\$1,603,175.00
	net income/(loss)	\$81,814.35	\$50,182.33	-\$57,595.50	-\$7,413.17	\$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 2023 PROPOSED BUDGET

Acct #		Final 2021	2022 9 months	2022		2022 Total	2022 Budget	2023 Budget
				projected 3 months				
	<u>Revenue</u>							
340.000	Interest on Loan - Keystone Grant	\$4,687.50	\$2,812.50	\$933.42	\$3,745.92	\$3,745.00	\$3,626.00	
341.000	Principal on Loan - Keystone Grant	\$0.00	\$0.00	\$5,799.00	\$5,799.00	\$5,800.00	\$23,303.00	
341.010	Interest Income	\$151.56	\$156.14	\$800.00	\$956.14	\$125.00	\$300.00	
351.000	American Rescue Grant Funds	\$275,534.30	\$379,771.64	\$0.00	\$379,771.64	\$326,620.00	\$0.00	
354.001	Grant Funds	\$95,839.38	\$2,650,000.00	\$300,000.00	\$2,950,000.00	\$0.00	\$0.00	
	Subtotal - Revenue	\$376,212.74	\$3,032,740.28	\$307,532.42	\$3,340,272.70	\$336,290.00	\$27,229.00	
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$405.00	\$2,237,676.00	
	Total Revenues	\$376,212.74	\$3,032,740.28	\$307,532.42	\$3,340,272.70	\$336,695.00	\$2,264,905.00	
	<u>Expenses</u>							
489.210	Office Supplies Expense	\$26.99	\$0.00	\$5.00	\$5.00	\$5.00	\$5.00	
490.000	Nittany Valley Jt Comp Plan Exp	\$241.85	\$84.52	\$85.00	\$169.52	\$0.00	\$0.00	
498.100	American Rescue Funds Expense	\$275,534.30	\$26,800.84	\$1,500.00	\$28,300.84	\$326,645.00	\$342,971.00	
410.700	Police Dept Grant Expense	\$0.00	\$899,864.87	\$25,200.00	\$925,064.87	\$0.00	\$855,135.00	
465.700	Gov Park Baseball Field Grant Exp	\$0.00	\$38,205.37	\$45,000.00	\$83,205.37	\$9,545.00	\$1,066,794.00	
999.999	Future Grant Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
	Bellefonte Little League Grant Project	\$95,839.38	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	
	Total Expenses	\$371,642.52	\$964,955.60	\$71,790.00	\$1,036,745.60	\$336,695.00	\$2,264,905.00	
	Net income/(loss)	\$4,570.22	\$2,067,784.68	\$235,742.42	\$2,303,527.10	\$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 \$170,000 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 2023 PROPOSED BUDGET

Acct #		2021 Final	2022 9 months	2022		2022 Budget	2023 Budget
				projected 3 months	2022 Total		
	<u>Revenue</u>						
341.010	Interest Income	\$521.06	\$720.31	\$658.00	\$1,378.31	\$450.00	\$1,000.00
355.020	State Aid Revenue	\$171,471.33	\$167,706.61	\$0.00	\$167,706.61	\$168,892.00	\$170,345.00
	Subtotal Revenue	\$171,992.39	\$168,426.92	\$658.00	\$169,084.92	\$169,342.00	\$171,345.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$198,403.00	\$130,405.00
	Total Revenue	\$171,992.39	\$168,426.92	\$658.00	\$169,084.92	\$367,745.00	\$301,750.00
	<u>Expenses</u>						
430.260	Minor Equipment Expense	\$7,818.07	\$7,649.00	\$0.00	\$7,649.00	\$8,250.00	\$0.00
430.740	Major Equipment Expense	\$40,578.00	\$0.00	\$87,000.00	\$87,000.00	\$87,000.00	\$60,000.00
432.000	Snow & Ice Removal Expense	\$36,976.63	\$28,372.25	\$25,000.00	\$53,372.25	\$65,000.00	\$65,000.00
433.000	Traffic Control Devices Expense	\$49,945.67	\$1,336.00	\$0.00	\$1,336.00	\$0.00	\$0.00
436.000	Storm Sewers and Drains Exp	\$13,458.50	\$1,508.50	-\$1,508.50	\$0.00	\$75,000.00	\$75,000.00
437.000	Repairs of Tools & Machinery Exp	\$2,890.66	\$111.92	\$1,000.00	\$1,111.92	\$2,500.00	\$1,750.00
438.000	Maint/Repairs of Roads & Bridges	\$0.00	\$0.00	\$10,700.00	\$10,700.00	\$30,000.00	\$0.00
439.000	Project Work Expense	\$117,970.39	\$81,018.42	\$0.00	\$81,018.42	\$99,995.00	\$100,000.00
	Total Expenses	\$269,637.92	\$119,996.09	\$122,191.50	\$242,187.59	\$367,745.00	\$301,750.00
	net income/(loss)	-\$97,645.53	\$48,430.83	-\$121,533.50	-\$73,102.67	\$0.00	\$0.00

# EMERGENCY MEDICAL SERVICES FUND

## QUICK FACTS:

- ✓ An increase from the current .25 mill contribution to a .5 mill contribution was requested.
- ✓ This fund is supported by a special line item real estate tax
- ✓ Council did not approve any increase in their tentative budget.
- ✓ 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 a designated amount of funding to subsidize services rendered within that municipality.

## DETAILED CURRENT YEAR AND 2023 PROPOSED BUDGET

Acct #		2021 Final	2022 9 months	2022		2022 Budget	2023 Budget
				projected 3 months	2022 Total		
	<u>Revenue</u>						
301.100	Real Estate Tax Rev - Current	\$24,618.53	\$24,068.46	\$150.00	\$24,218.46	\$23,850.00	\$24,000.00
301.200	Real Estate Tax Rev - Supplement	\$15.22	\$9.25	\$0.00	\$9.25	\$10.00	\$10.00
301.400	Real Estate Tax Rev - Delinquent	\$326.96	\$167.01	\$234.99	\$402.00	\$200.00	\$300.00
341.010	Interest Income	\$6.12	\$3.71	\$0.35	\$4.06	\$5.00	\$5.00
	Total Revenue	\$24,966.83	\$24,248.43	\$385.34	\$24,633.77	\$24,065.00	\$24,315.00
	<u>Expenses</u>						
412.000	EMS Expenses	\$26,902.44	\$16,369.93	\$9,323.73	\$25,693.66	\$24,045.00	\$24,305.00
412.210	Office Supplies Expense	\$20.00	\$10.00	\$0.00	\$10.00	\$20.00	\$10.00
	Total Expenses	\$26,922.44	\$16,379.93	\$9,323.73	\$25,703.66	\$24,065.00	\$24,315.00
	net income/(loss)	-\$1,955.61	\$7,868.50	-\$8,938.39	-\$1,069.89	\$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 2023 PROPOSED BUDGET

### REVENUES

Acct #		Final	2022	2022	2022	2022	2023
		2021	9 months	projected 3 months	Total	Budget	Budget
	<u>Revenue</u>						
341.010	Interest Income	\$5,078.80	\$18,731.17	\$17,675.00	\$36,406.17	\$4,750.00	\$20,000.00
399.005	Use of Reserves - Pool	\$0.00	\$0.00	\$0.00	\$0.00	\$56,000.00	\$0.00
399.005	Use of Reserves - Parks	\$0.00	\$0.00	\$0.00	\$0.00	\$7,300.00	\$7,000.00
399.006	Use of Reserves - Water	\$0.00	\$0.00	\$0.00	\$0.00	\$67,250.00	\$0.00
	Subtotal - Revenue	\$5,078.80	\$18,731.17	\$17,675.00	\$36,406.17	\$135,300.00	\$27,000.00
392.001	Transfer in from General Fund	\$117,500.00	\$102,500.00	\$15,000.00	\$117,500.00	\$117,500.00	\$117,500.00
392.003	Transfer in from Fire Dept	\$0.00	\$7,400.00	\$0.00	\$7,400.00	\$7,400.00	\$0.00
392.004	Transfer in from Fire Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,230.00
392.005.A	Transfer in From Parks-Reserved for pool project	\$28,000.00	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00	\$28,000.00
392.006	Transfer in from Water Fund	\$87,750.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
392.006.A	Transfer in from Water Fund-CW	\$27,000.00	\$27,000.00	\$0.00	\$27,000.00	\$27,000.00	\$32,000.00
392.008	Transfer in from Sewer Fund	\$25,000.00	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
392.009	Transfer in from Refuse Fund	\$100,000.00	\$63,000.00	\$0.00	\$63,000.00	\$63,000.00	\$50,000.00
	Subtotal - Transfers In	\$385,250.00	\$214,900.00	\$43,000.00	\$257,900.00	\$257,900.00	\$257,730.00
	Total - Revenue & Transfers In	\$390,328.80	\$233,631.17	\$60,675.00	\$294,306.17	\$393,200.00	\$284,730.00

CAPITAL PROJECTS FUND



**EXPENSES**

				2022			
Acct #		Final 2021	2022 9 months	projected 3 months	2022 Total	2022 Budget	2023 Budget
	<u>Expenses</u>						
452.450	NVJRA - Transfer Pool Funds	\$0.00	\$84,000.00	\$28,000.00	\$112,000.00	\$84,000.00	\$28,000.00
493.000	Office Supplies Expense	\$12.50	\$0.00	\$0.00	\$0.00	\$5.00	\$5.00
500.001	Street Paving	\$0.00	\$0.00	\$0.00	\$0.00	\$47,500.00	\$47,500.00
500.002	Future Street Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$21,550.00	\$70,000.00
500.003	Future Fire Dept Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$7,400.00	\$0.00
500.004	Future Fire Equipment Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,230.00
500.006.A	Future Water Projects - CW	\$0.00	\$0.00	\$0.00	\$0.00	\$27,000.00	\$32,000.00
500.008	Future Sewer Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
500.009	Future Refuse Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$63,000.00	\$50,000.00
500.099	Future Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$4,745.00	\$19,995.00
	Subtotal - Expenses	\$12.50	\$84,000.00	\$28,000.00	\$112,000.00	\$270,200.00	\$277,730.00
492.005	Transfer to General Fund-Streets	\$0.00	\$0.00	\$0.00	\$0.00	\$48,450.00	\$0.00
492.005	Transfer to Parks Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$7,300.00	\$7,000.00
492.006	Transfer to Water	\$0.00	\$0.00	\$0.00	\$0.00	\$67,250.00	\$0.00
	Subtotal - Transfers Out	\$0.00	\$0.00	\$0.00	\$0.00	\$123,000.00	\$7,000.00
	Total Expenses & Transfers Out	\$12.50	\$84,000.00	\$28,000.00	\$112,000.00	\$393,200.00	\$284,730.00
	Net income/(loss)	\$390,316.30	\$149,631.17	\$32,675.00	\$182,306.17	\$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
- ✓ In 2022, Borough Council and the Borough Authority agreed to split revenues 50/50 going forward

## DETAILED CURRENT YEAR AND 2023 PROPOSED BUDGET

### REVENUE

Acct #		2021 Final	2022 projected		Total 2022	2022 Budget	2023 Budget
			2022 9 months	2022 3 months			
	<b>Revenue</b>						
341.010	Interest Income	\$647.17	\$2,526.74	\$1,700.00	\$4,226.74	\$600.00	\$2,100.00
342.200	Rental Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,600.00
354.030	State Grant Proceeds	\$0.00	\$0.00	\$41,400.00	\$41,400.00	\$82,000.00	\$100,000.00
357.030	Local Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$177,000.00
378.120	CCDA Water Usage Revenue	-\$25,165.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
378.122	Bulk Water Sales-Niagara-Howard Plant	\$173,039.40	\$105,234.94	\$51,500.00	\$156,734.94	\$197,000.00	\$164,000.00
378.700	Milesburg Water Usage Revenue	\$92,542.56	\$48,412.95	\$38,000.00	\$86,412.95	\$94,000.00	\$90,000.00
391.900	Sale of Fixed Assets	\$0.00	\$940,205.00	\$0.00	\$940,205.00	\$0.00	\$0.00
393.000	Proceeds from Loan	\$120,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal Revenue	\$361,063.72	\$1,096,379.63	\$132,600.00	\$1,228,979.63	\$373,600.00	\$548,700.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,195.00
	<b>Total Revenue</b>	\$361,063.72	\$1,096,379.63	\$132,600.00	\$1,228,979.63	\$373,600.00	\$631,895.00

BULK WATER / REDEVELOPMENT FUND



EXPENSES

	Expenses						
410.700	Police Dept Upgrade Expense	\$0.00	\$10,010.00	\$5,000.00	\$15,010.00	\$0.00	\$0.00
436.318	Parkview Heights Stormwater Mgmt Exp	\$0.00	\$9,901.99	\$11,200.00	\$21,101.99	\$0.00	\$277,000.00
450.215	Armory Postage Expense	\$10.00	\$5.00	\$5.00	\$10.00	\$10.00	\$0.00
450.314	Armory Legal Expense	\$1,015.00	\$3,010.00	\$0.00	\$3,010.00	\$0.00	\$0.00
450.351	Armory Commercial Insurance Exp	\$1,415.00	\$720.00	\$700.00	\$1,420.00	\$1,420.00	\$0.00
450.361	Armory Electricity Expense	\$497.20	\$183.80	\$0.00	\$183.80	\$525.00	\$0.00
450.373	Armory Building Maint Expense	\$11.63	\$29.25	\$0.00	\$29.25	\$50.00	\$0.00
451.361	Electricity - Water St Property	\$578.77	\$891.73	\$450.00	\$1,341.73	\$600.00	\$500.00
451.800	Water St Property Expenses	\$0.00	\$723.26	\$0.00	\$723.26	\$0.00	\$5,100.00
455.215	Postage Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00
455.310	Audit Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00
455.314	Legal Fees Expense	\$13,114.00	\$245.00	\$0.00	\$245.00	\$0.00	\$250.00
460.215	Postage Expense - Waterfront	\$0.00	\$5.00	-\$5.00	\$0.00	\$0.00	\$0.00
460.351	Commercial Insurance Exp-Waterfront	\$0.00	\$500.00	\$500.00	\$1,000.00	\$1,000.00	\$600.00
460.361	Electricity Expense-Waterfront	\$0.00	\$377.50	\$585.00	\$962.50	\$0.00	\$1,200.00
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	\$111.65	\$30.00	\$0.00	\$30.00	\$30.00	\$30.00
471.710	Water St Building Loan-FNB-Principal	\$20,864.45	\$17,435.95	\$5,888.61	\$23,324.56	\$22,325.00	\$23,935.00
471.711	Water St Builidng Loan-FNB-Interest	\$2,608.78	\$1,769.42	\$513.18	\$2,282.60	\$2,285.00	\$1,675.00
472.401	Prin Payments-NW Loan #3432-Waterfront	\$0.00	\$39,322.27	\$13,350.00	\$52,672.27	\$52,815.00	\$54,615.00
472.402	Int Exp-NW Loan #3432-Waterfront	\$0.00	\$14,511.14	\$4,594.47	\$19,105.61	\$18,965.00	\$17,165.00
472.900	Interest Expense-Reliance #914-Armory	\$17,890.26	\$6,516.18	\$0.00	\$6,516.18	\$16,760.00	\$0.00
472.901	Principal payments-Reliance #914-Amory	\$33,883.98	\$524,130.96	\$0.00	\$524,130.96	\$35,020.00	\$0.00
481.500	Conservation of Natural Resources Exp	\$2,859.00	\$0.00	\$3,469.50	\$3,469.50	\$590.00	\$3,470.00
485.600	Gamble Mill Expenses	\$0.00	\$87.50	\$0.00	\$87.50	\$0.00	\$0.00
490.003	Train Station Grant Expense	\$0.00	\$4,838.59	\$97,954.48	\$102,793.07	\$41,000.00	\$0.00
490.004	Baseball Field Grant Expense	\$0.00	\$9,719.63	\$21,000.00	\$30,719.63	\$0.00	\$0.00
497.000	Grant Expense	\$74,797.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
499.000	Future Matching/Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$179,205.00	\$0.00
499.905	Miscellaneous Expense	\$717.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal - Expenses	\$171,374.68	\$645,964.17	\$165,205.24	\$811,169.41	\$373,600.00	\$386,895.00
430.700	Capital Expenditures - Musser Lane	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$245,000.00
	Total Expenses & Capital Expenditures	\$171,374.68	\$645,964.17	\$165,205.24	\$811,169.41	\$373,600.00	\$631,895.00
	net income/(loss)	\$189,689.04	\$450,415.46	-\$32,605.24	\$417,810.22	\$0.00	\$0.00