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# BOROUGH OF BELLEFONTE

## 2024 BUDGET



Tentative Budget Presented and considered for approval at the December 4th, 2023 Council Meeting
Public Inspection/posting of Tentative Budget December 8th through December 18th, 2023
Public Hearing and Consideration for Adoption, with any changes, at the December 18 <sup>th</sup> , 2023 Council Meeting
Tax Ordinance 12182023-01, Fee Schedule and 2024 Budget approved at December 18 <sup>th</sup> , 2023 Council Meeting



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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 2024. 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.

During the 2022 annual budget preparation process, we implemented the Priority Budgeting process. The process turned out to be confusing and time-consuming. We lacked the expensive software needed to make the process efficient. For the 2023 budget process, staff simplified things by using charts to highlight the top spending areas for funds, where applicable. 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 \$30,000 of reserves from 2023 to balance the 2024 General Fund budget and to maintain the same level of services. No tax increase is proposed for the General Fund. There is a .05 mil increase proposed for Emergency Medical Services and the Fire Department Fund. There is a .50 mil increase proposed for the Streetlighting Fund.

The Borough Authority will meet on December 12<sup>th</sup> to consider any increases to the water and sewer rates.

Staff is working on the implementation of a separate Capital Improvement Budget. With scarce resources, it is difficult to find the resources to set aside for a capital Improvement budget. The last section of this budget book shows the beginning of a capital budget.

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 18<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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**2024 BUDGET IN BRIEF**

FUND	AMOUNT	SOURCE	PROPOSED TAX OR FEE INCREASE?
GENERAL	\$4,138,850	Taxes, Fees	None
STREET LIGHTING	\$107,505	Real Estate Tax	.50 mil increase
FIRE DEPARTMENT OPERATING	\$233,180	Real Estate Tax	.05 mil increase
FIRE DEPARTMENT EQUIPMENT	\$102,165	Real Estate Tax	None
PARKS & RECREATION	\$120,135	Real Estate Tax	None
WATER	\$1,969,590	Utility Fee	.10 cent /1000 gallons
SEWER (WASTEWATER)	\$3,805,635	Utility Fee	\$1 / quarter
REFUSE (Solid Waste Collection)	\$1,237,850	Utility Fee	None
SPECIAL PROJECTS	\$1,171,090	Projects	Not Applicable
LIQUID FUELS/ HIGHWAY AID	\$307,700	State (fuel tax)	Not Applicable
EMERGENCY MEDICAL SERVICES	\$29,465	Real Estate Tax	.05 mil increase
CAPITAL PROJECTS	\$767,750	Transfers	Not Applicable
BULK WATER	\$670,250	Bulk Water Sales	Not Applicable
<b>Total 2024 Budget</b>	<b>\$14,661,165</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 2024. It is simply our financial plan for 2024. 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 Commonwealth 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 4<sup>th</sup> Council meeting. Council is scheduled to consider approval of the proposed budget at its December 18<sup>th</sup>, 2023 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.

### 2023 ACCOMPLISHMENTS, 2024 GOALS

This section includes a look at current year accomplishments and what goals have been set for the new year.



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**REAL ESTATE TAX 101**

This section is being provided to help explain the real estate millage tax and that we have three taxing entities – the Borough, the County and the School District.

**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 or Expenditure." All expected revenue and planned expenses are to be included in each Fund budget.

**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.



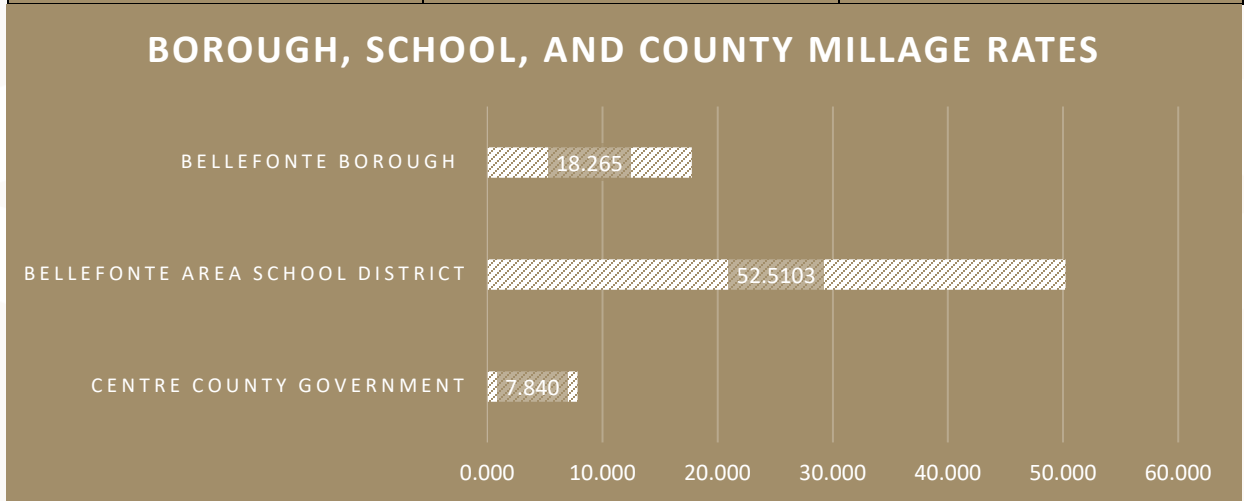
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**REAL ESTATE TAX 101**

**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>52.5103</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>52.5103</b>	<b>\$2,362.96</b>
	<b>Borough</b>	<b>18.265</b>	<b>821.93</b>
<b>1 mill = \$45.00</b>		<b>Total</b>	<b>\$3,537.69</b>

**THERE ARE PROPOSED INCREASES TO THE BOROUGH’S MILLAGE RATE FOR 2024**





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TAX LEVY ORDINANCE NO. 12182023-01

AN ORDINANCE OF THE BOROUGH OF Bellefonte

County of Centre, Commonwealth of Pennsylvania, fixing the tax rate for the year 2024.

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 2024 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 1.100 mills (increase of .5 mills)  
on each dollar of assessed valuation, or the sum of .110 cents  
on each one hundred dollars of assessed valuation.

For Fire Department purposes, the sum of .800 mills (increase of .05 mills)  
on each dollar of assessed valuation, or the sum of .080 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 .30 mills (increase of .05 mills)  
on each dollar of assessed valuation, or the sum of .030 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>1.1</u> Mills	<u>.110</u> Cents
Tax Rate for <u>Fire Department</u>	<u>.800</u> Mills	<u>.080</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>.30</u> Mills	<u>.030</u> Cents
Tax Rate for _____	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
Tax Rate for _____	_____ Mills	_____ Cents
TOTAL	<u>18.865</u> Mills	<u>1.8865</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 18<sup>th</sup> day of December, A.D. 2023.

\_\_\_\_\_  
 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. 12182023-01

Enacted by the \_\_\_\_\_ Bellefonte Borough Council on the  
18<sup>th</sup> day of December, A.D. 2023.

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

(SEAL)



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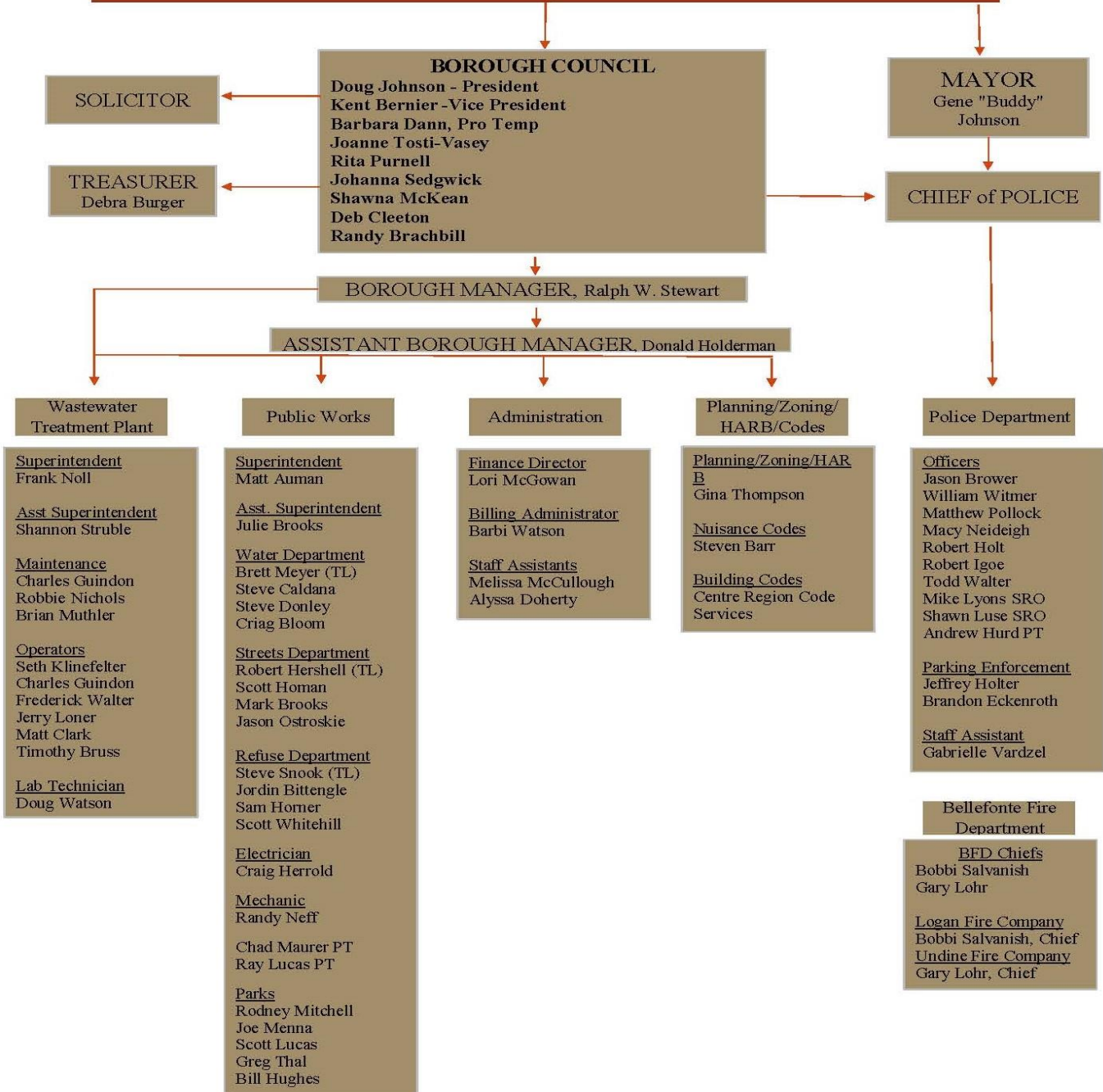
**OFFICIALS & STAFF**

<b>BOROUGH COUNCIL</b>	<b>MAYOR</b>
<b>Mr. Kent Bernier</b> , Vice President, North Ward	<b>Gene "Buddy" Johnson</b>
<b>Mr. Randy Brachbill</b> , South Ward	
<b>Ms. Deborah Cleeton</b> , South Ward	
<b>Ms. Barbara Dann</b> , Pro-Tem, South Ward	
<b>Mr. Doug Johnson</b> , 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>Bobbi Salvanish, Gary Lohr</b> , Fire Chiefs
<b>Lori McGowan</b> , Finance Director	<b>Bobbi Salvanish</b> , Logan Company Chief
<b>Matt Auman</b> , Public Works Superintendent	<b>Gary Lohr</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**



**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...		We must...			
<ul style="list-style-type: none"> <li>- More diversity in the revenue stream</li> <li>- Expanded tax and revenue base</li> <li>- Fees that correspond to services provided</li> <li>- More efficient infrastructure</li> </ul>		<ul style="list-style-type: none"> <li>- Create opportunities for new development</li> <li>- Identify funds to support operations</li> <li>- Identify ways to share, merge, or contract services</li> <li>- Ensure fees for services are equitable and fair</li> </ul>			
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	<b>X – Top Priority</b>		
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>	<b>X - Priority</b>		

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

Goal 3 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*

BELLEFONTE 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> <ul style="list-style-type: none"> <li>- Ensure Council and staff are well trained in providing municipal services</li> <li>- Have a defined Communication Plan</li> <li>- Ensure transparency with operations of all boards, commissions, and ad-hoc committees</li> <li>- Ensure standard operating procedures and policies are in place for Police and Finance Departments</li> <li>- Ensure departments operate efficiently and in compliance with state and federal guidelines</li> <li>- Ensure all parks and recreational facilities meet the needs of residents</li> </ul>	<p>We must be...</p> <ul style="list-style-type: none"> <li>- Supportive of new ideas</li> <li>- Willing to adopt policies to ensure greater efficiencies are provided within each department</li> <li>- Willing to invest in Council and staff</li> <li>- Willing to change current practices</li> </ul>

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.	- Councilors - Manager		X	
ACTION 3B	Ensure employee performance reviews are completed for Manager, Police Chief, Assistant Manager, and all department heads.	- Councilors - Manager - Mayor - Assistant Manager	Ongoing		
ACTION 3C	Identify and implement technology upgrades for Public Work Department	- Councilors - Manager - Finance	X - Priority	Ongoing	
ACTION 3D	Adopt recommendations for Police Department	- Councilors - Manager - Mayor - Police Chief	X - Priority		
ACTION 3E	Adopt a Code of Ethics	- Councilors - Manager	X		
ACTION 3F	Adopt a Cash Management Policy	- Councilors - Manager - Finance	X		
ACTION 3G	Conduct surveys with residents.	- Manager - Assistant Manager - Department Heads	X	Ongoing	
ACTION 3H	Formalize reporting system for boards, commissions, and ad-hoc committees	- Councilors - Manager	X		

## GOAL 4: DEVELOPING 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> <ul style="list-style-type: none"> <li>- Building stock that is well maintained and energy efficient</li> <li>- An Energy Plan to reduce the Borough Green House Gas Emissions</li> <li>- A plan to reduce waste and improve recycling efforts</li> <li>- A Plan to reduce energy consumption in our water and wastewater systems</li> <li>- A Communication Plan to encourage the use of transit</li> </ul>	<ul style="list-style-type: none"> <li>- We must be...</li> <li>- Committed to investing in the community</li> <li>- Committed to exploring new solutions</li> <li>- Committed to change in habits</li> <li>- Climate change: committed to making a difference</li> </ul>



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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## 2024 Goals / Action Items

- Follow-up on STMP Recommendations
- Continue the electronic archival of Borough maps
- Issue a contract to pave a number of streets
- Complete the storm water runoff project on Parkwood Drive, project completion April 2024
- Bag and sell compost at the Musser Lane compost facility, Spring of 2024
- Review and update Police Policy and Procedures
- Complete Spring Street Streetscape Project Phase II
- Develop design for Big Spring Cover (the Authority)
- Replace/rehabilitate aging infrastructure – water lines, sewer lines, storm drains, curbing, faded street signs, water storage tanks
- Sewer lines - reduce infiltration and inflow, camera work and repair
- Continue to automate WWTP operations with the goal of reducing the need for third shift
- Develop asset management and Capital Improvement Plan for all departments
- Begin to implement new borough logo on vehicles
- Complete the Governor’s Park Baseball Field Project – New batting cages and rehabilitate the upper restrooms
- Select design drawings, bid and construct stoplight for Zion Rd
- Implement Event Guideline Form and establish costs for Borough staff preparation for events
- 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
- Select engineer to begin design of the suspension bridge (Talleyrand Park) rehabilitation
- 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/relocation of Police offices
- Begin to replace aging Streetlight Poles on Allegheny and W. Linn
- Continue to add stamped crosswalks in the downtown
- Determine lighting for crosswalks and find grant funding if possible
- Develop and adopt an expense policy and reimbursement policy for conferences for elected officials
- Determine with Public Works how to better remove snow in Talleyrand Park & Waterfront steps



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*Est. 1795*

- Open House for recognizing retirees
- Consider Year-End Holiday Open-House
- Finalize Transfer of Potter Street Property from SEDA-COG Railroad
- Borough website design upgrades
- Wastewater treatment plant stream bank restoration project permit in 2023 project completion 2024
- Logan branch raceway cut off permit and project in 2024
- Contract for reconstruction of the downtown streetlighting
- Other goals as directed by council

## 2023 ACCOMPLISHMENTS

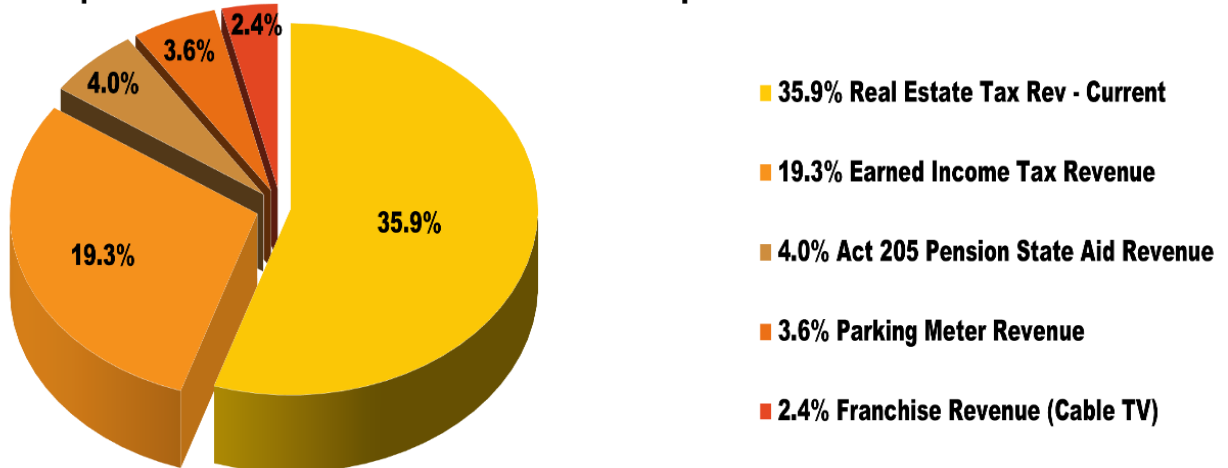
- Maintain the same level of services to our residents – hired new personnel to full staffing levels
- Started the storm water runoff project on Parkwood Drive in December 2023. Project is expected to be complete in April 2024.
- Finalized enhancements started with the 2021 902 Grant related to the compost facility by creating “bins” for Musser Lane compost/wood chips, extended the asphalt pad/began to bag compost.
- Street Streetscape Project: completed South Spring street portion in 2023.
- Governor’s Park Baseball Field Project, field complete in Spring 2023
- Planted 40/50 Eastern redbud trees in conjunction with the Fish & Boat Commission along the Waterfront Walkway
- Wood Street Stormwater upgrades completed in November 2023
- Upgraded cameras at Musser Lane and replaced cameras at the Big Spring pump house
- Performed a Potter Street speed study
- Painted and cleaned the gazebo in Talleyrand park
- Worked with Clearwater and CCRRA using a beatification grant to plant shrubs and wildflower seed in the Talleyrand peninsula area
- Paved five streets in the Borough
- Completed agreement with the Teener League Board (now Babe Ruth)
- Maintained a certified workplace safety committee
- Approved an options study for the Police Department renovations/updating
- Developed Special Event Application
- Rented Subway Property
- Environmental Advisory Board Survey complete and results reviewed by council
- Installed elevator in the Armory Building, also added ADA sidewalk and ramp

# GENERAL FUND

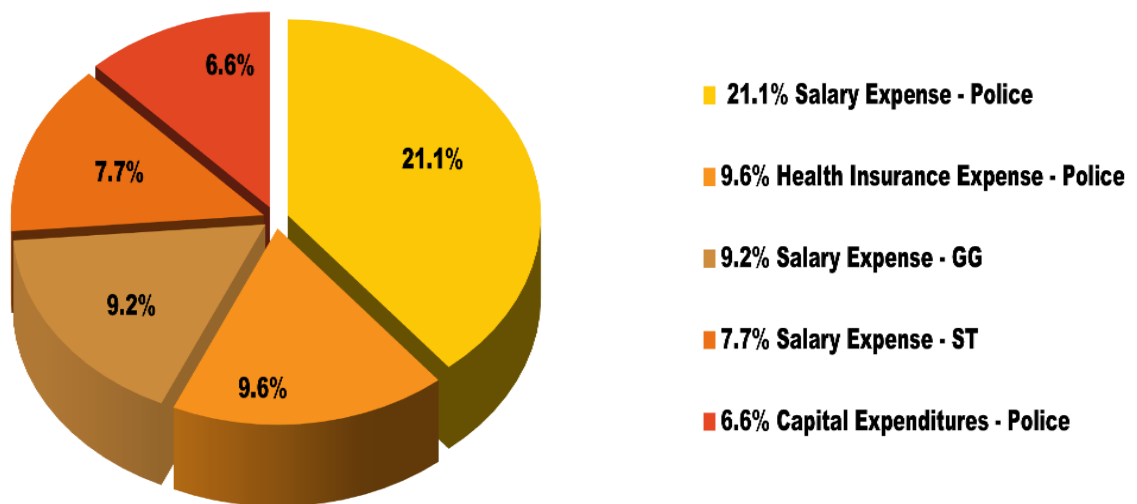
## QUICK FACTS:

- ✓ 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

**Top five revenues for the General Fund shown as percent of total fund revenue**



**Top five expenses in the General Fund shown as percent of total fund expenses**





**DETAILED CURRENT YEAR AND 2024 PROPOSED BUDGET**

**REVENUE**

Acct #	Revenue	2022	2023	2023	Total	2023	2024
			9 months	projected 3 months	2023	Budget	Budget
301.100	Real Estate Tax Rev - Current	\$1,496,164.75	\$1,455,614.46	\$32,775.00	\$1,488,389.46	\$1,451,000.00	\$1,484,000.00
301.200	Real Estate Tax Rev - Supplement	\$541.03	\$2,262.58	\$117.00	\$2,379.58	\$500.00	\$600.00
301.400	Real Estate Tax Rev - Delinquent	\$21,786.94	\$17,232.27	\$5,000.00	\$22,232.27	\$14,000.00	\$18,000.00
310.100	Real Estate Transfer Tax Revenue	\$151,315.53	\$86,216.78	\$12,000.00	\$98,216.78	\$70,000.00	\$80,000.00
310.200	Earned Income Tax Revenue	\$882,014.17	\$660,644.88	\$185,000.00	\$845,644.88	\$730,300.00	\$800,000.00
310.501	LST Tax Revenue	\$107,719.99	\$71,917.88	\$23,000.00	\$94,917.88	\$80,000.00	\$81,000.00
321.800	Franchise Revenue (Cable TV)	\$113,905.55	\$78,895.17	\$26,100.00	\$104,995.17	\$110,500.00	\$99,000.00
322.500	Street Opening Permit Revenue	\$59,550.00	\$24,750.00	\$120.00	\$24,870.00	\$5,000.00	\$8,000.00
322.902	Dumpster Permit Revenue	\$420.00	\$900.00	\$120.00	\$1,020.00	\$200.00	\$300.00
322.903	Contractor Trailer Permit Fee	\$0.00	\$60.00	\$30.00	\$90.00	\$0.00	\$0.00
331.100	J P Fine Revenue	\$11,518.23	\$10,026.81	\$3,000.00	\$13,026.81	\$9,000.00	\$10,000.00
331.101	Probation Office Fine Revenue	\$6,466.85	\$5,090.49	\$1,900.00	\$6,990.49	\$5,800.00	\$6,000.00
331.102	Restitution	\$73.15	\$29.12	\$10.00	\$39.12	\$75.00	\$30.00
331.121	Ordinance Violation Revenue - Codes	\$5,049.00	\$850.00	\$100.00	\$950.00	\$1,000.00	\$1,000.00
331.130	State Police Fine Revenue	\$2,343.61	\$1,046.26	\$1,030.00	\$2,076.26	\$2,100.00	\$1,800.00
331.140	Parking Fine Revenue	\$22,477.44	\$32,433.81	\$3,000.00	\$35,433.81	\$20,000.00	\$20,000.00
341.010	Interest Income - Checking,Savings	\$9,384.88	\$21,131.03	\$6,900.00	\$28,031.03	\$5,000.00	\$5,000.00
341.020	Interest Income - Swept Acct	\$0.00	\$616.63	\$6,200.00	\$6,816.63	\$0.00	\$35,000.00
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	\$20,988.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
342.534	CW Tank Rental Revenue - AT&T	\$31,020.00	\$21,972.50	\$11,374.00	\$33,346.50	\$31,020.00	\$34,120.00
342.560	Meter Bag Rental Revenue	\$2,448.00	\$3,427.50	\$160.00	\$3,587.50	\$1,000.00	\$2,000.00
355.010	Public Utility Realty Tax Revenue	\$2,732.87	\$2,658.51	\$0.00	\$2,658.51	\$2,650.00	\$2,650.00
355.040	Liquor License Revenue	\$1,800.00	\$1,800.00	\$0.00	\$1,800.00	\$1,800.00	\$1,800.00
355.050	Act 205 Pension State Aid Revenue	\$216,708.10	\$173,501.69	\$0.00	\$173,501.69	\$200,000.00	\$165,000.00



GENERAL FUND

REVENUE, CONTINUED

Acct #	Revenue (cont')	2022	2023	2023	Total	2023	2024
			9 months	projected 3 months	2023	Budget	Budget
355.070	Firemen's Relief Assoc Revenue	\$33,366.02	\$33,440.43	\$0.00	\$33,440.43	\$30,000.00	\$30,000.00
355.090	Act 13 Revenue	\$1,120.25	\$1,310.13	\$0.00	\$1,310.13	\$500.00	\$900.00
357.005	Local Grant Revenue	\$5,932.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
357.030	County Liquid Fuels Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00
358.500	County CATA Contract Revenue	\$7,199.62	\$7,559.60	\$0.00	\$7,559.60	\$7,560.00	\$7,700.00
361.300	Prelim/Final Sub/Land Dev Plan Revenue	\$1,095.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
361.330	Zoning/Sub/Land Dev Permit Revenue	\$0.00	\$765.00	\$0.00	\$765.00	\$0.00	\$0.00
361.332	Zoning Variance Application Fee Revenue	\$800.00	\$900.00	\$400.00	\$1,300.00	\$0.00	\$0.00
361.335	Zoning Permit Fee Revenue	\$4,700.00	\$4,375.00	\$500.00	\$4,875.00	\$4,500.00	\$4,500.00
361.336	Zoning Permit-Short Term Rental Fee	\$0.00	\$2,860.00	\$260.00	\$3,120.00	\$0.00	\$3,000.00
361.900	Fence Permit Revenue	\$150.00	\$300.00	\$50.00	\$350.00	\$150.00	\$150.00
361.905	Other Fees - Planning/zoning	\$227.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
361.950	HARB Application Fee	\$1,325.00	\$1,300.00	\$75.00	\$1,375.00	\$1,000.00	\$1,200.00
362.111	Sale of Accident Report Revenue	\$850.00	\$615.00	\$175.00	\$790.00	\$800.00	\$750.00
362.130	False Alarm Revenue	\$400.00	\$300.00	\$500.00	\$800.00	\$400.00	\$400.00
362.140	Crossing Guard Revenue	\$1,177.98	\$862.53	\$550.00	\$1,412.53	\$1,000.00	\$1,200.00
362.160	Task Force Reimbursement Rev	\$1,843.48	\$2,542.94	\$0.00	\$2,542.94	\$0.00	\$0.00
362.451	Home Occupation Business Permit	\$100.00	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00
362.470	Sign Permit Revenue	\$485.00	\$300.00	\$100.00	\$400.00	\$275.00	\$275.00
362.471	Admin Fee for Permits - CR COG	\$2,990.00	\$3,306.00	\$72.00	\$3,378.00	\$2,800.00	\$3,000.00
362.800	Lien Letter Fee Revenue	\$0.00	\$5.00	\$0.00	\$5.00	\$0.00	\$0.00
362.950	Other Permit Revenue	\$260.00	\$55.00	\$0.00	\$55.00	\$25.00	\$25.00
363.210	Parking Meter Revenue	\$141,173.88	\$130,874.20	\$28,000.00	\$158,874.20	\$135,000.00	\$150,000.00
363.221	Parking Permit Revenue	\$62,084.26	\$55,703.29	\$12,000.00	\$67,703.29	\$55,000.00	\$60,000.00
364.900	Sewer Dye Test Revenue	\$1,100.00	\$1,000.00	\$50.00	\$1,050.00	\$750.00	\$750.00
378.905	Services Provided by Street Dept	\$0.00	\$0.00	\$70.00	\$70.00	\$0.00	\$0.00
379.000	CDBG Staff Reimbursement Rev	\$0.00	\$4,395.14	\$0.00	\$4,395.14	\$4,000.00	\$0.00



GENERAL FUND

**REVENUE, CONTINUED**

				2023			
		2022	2023	projected	Total	2023	2024
Acct #	Revenue (cont')		9 months	3 months	2023	Budget	Budget
387.000	Contribution & Donation Revenue	\$8,836.51	-\$1,225.50	\$0.00	-\$1,225.50	\$0.00	\$0.00
387.001	Donation to Police Dept Revenue	\$700.00	\$10,670.61	\$1,000.00	\$11,670.61	\$0.00	\$0.00
389.000	Miscellaneous Revenue	\$76.50	\$445.00	\$42.74	\$487.74	\$25.00	\$0.00
389.002	Miscellaneous Revenue - Streets	\$0.00	\$511.00	\$0.00	\$511.00	\$0.00	\$50.00
389.003	NSF Fee	\$0.00	\$20.00	\$0.00	\$20.00	\$0.00	\$0.00
391.100	Sale of Fixed Assets Revenue	\$172.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
391.102	Sale of Fixed Assets/Scrap Metal Revenue-Stre	\$10,400.00	\$500.00	\$1,000.00	\$1,500.00	\$2,000.00	\$1,000.00
	Subtotal - Revenue	\$3,456,193.36	\$2,938,018.74	\$362,780.74	\$3,300,799.48	\$3,012,930.00	\$3,121,400.00
392.006	Transfer In - Water	\$90,000.00	\$67,500.00	\$22,500.00	\$90,000.00	\$90,000.00	\$110,000.00
392.008	Transfer In - Sewer	\$160,000.00	\$120,000.00	\$40,000.00	\$160,000.00	\$160,000.00	\$150,000.00
392.009	Transfer In - Refuse	\$75,000.00	\$56,250.00	\$18,750.00	\$75,000.00	\$75,000.00	\$75,000.00
392.095	Transfer In - Capital Projects - Streets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350,000.00
	Subtotal - Transfers In	\$325,000.00	\$243,750.00	\$81,250.00	\$325,000.00	\$325,000.00	\$685,000.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$62,490.00	\$332,450.00
	Total Revenue & Transfers In & Reserves	\$3,781,193.36	\$3,181,768.74	\$444,030.74	\$3,625,799.48	\$3,400,420.00	\$4,138,850.00



GENERAL FUND

**EXPENSES - COUNCIL**

		2022	2023	2023 projected	Total	2023 Budget	2024 Budget
			9 months	3 months	2023		
Acct #	Expenses					13,500.00	\$13,500.00
400.192	Social Security Exp - Council	\$1,032.75	\$774.54	\$258.21	\$1,032.75	\$1,035.00	\$1,035.00
400.210	Office Supplies Expense - Council	\$150.00	\$100.00	\$50.00	\$150.00	\$150.00	\$200.00
400.215	Postage Expense - Council	\$100.00	\$50.00	\$25.00	\$75.00	\$100.00	\$50.00
400.246	Supplies Expense - Council	\$328.86	\$129.35	\$0.00	\$129.35	\$150.00	\$150.00
400.260	Minor Equipment Expense - Council	\$8,150.73	\$31.80	\$0.00	\$31.80	\$0.00	\$50.00
400.314	Legal Expense - Council	\$561.00	\$1,036.00	\$0.00	\$1,036.00	\$4,000.00	\$2,000.00
400.317	Data Processing Expense - Council	\$1,865.00	\$1,725.00	\$855.00	\$2,580.00	\$2,000.00	\$2,200.00
400.320	IT Services Expense - Council	\$3,131.11	\$2,035.00	\$875.00	\$2,910.00	\$3,650.00	\$3,200.00
400.321	Telephone Expense - Council	\$120.00	\$110.00	\$40.00	\$150.00	\$150.00	\$0.00
400.325	Internet Expense - Council	\$181.00	\$115.00	\$110.00	\$225.00	\$225.00	\$0.00
400.329	C-Net Expense - Council	\$17,433.00	\$9,070.00	\$9,070.00	\$18,140.00	\$18,140.00	\$18,850.00
400.341	Advertising Expense - Council	\$483.72	\$84.40	\$275.00	\$359.40	\$500.00	\$400.00
400.342	Printing Expense - Council	\$86.67	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
400.344	Copy Expense - Council	\$150.00	\$100.00	\$50.00	\$150.00	\$150.00	\$160.00
400.351	Commercial Ins Expense - Council	\$600.00	\$550.00	\$0.00	\$550.00	\$550.00	\$0.00
400.361	Electricity Expense - Council	\$170.00	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
400.373	Building Maint/Upgrade Expense-Council	\$512.86	\$17.17	\$0.00	\$17.17	\$150.00	\$0.00
400.420	Membership/Dues/Sub Expense - Council	\$2,757.15	\$1,293.97	\$0.00	\$1,293.97	\$1,300.00	\$1,300.00
400.450	Contracted Services - Council	\$1,092.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400.460	Conf/Meeting/Seminar Expense-Council	\$3,952.84	\$1,658.57	\$1,450.00	\$3,108.57	\$4,000.00	\$4,000.00
400.540	Contribution to Airport	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	\$0.00
	Subtotal - Council Expense	\$42,858.69	\$19,080.80	\$13,058.21	\$32,139.01	\$51,550.00	\$47,195.00





GENERAL FUND

**EXPENSES – EXECUTIVE**

				2023		2023	2024
		2022	2023	projected	Total	Budget	Budget
			9 months	3 months	2023		
Acct #	Expenses						
401.110	Executive Salary Expense (Appointed)	\$104,227.10	\$76,468.57	\$23,055.39	\$99,523.96	\$100,100.00	\$102,100.00
401.192	Executive SS Expense (Appointed)	\$7,874.64	\$5,774.00	\$1,775.00	\$7,549.00	\$7,550.00	\$7,725.00
401.194	Unemployment Comp Exp - Exec	-\$225.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401.196	Health Insurance Expense - Executive	\$12,217.45	\$11,306.67	\$2,128.52	\$13,435.19	\$13,500.00	\$15,310.00
401.197	Retirement Expense - Exec	\$273.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401.198	Health Care Expense - In House - Exec	\$528.28	\$985.43	\$315.00	\$1,300.43	\$1,300.00	\$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	\$175.00	\$100.00	\$75.00	\$175.00	\$175.00	\$200.00
401.215	Postage Expense - Exec	\$48.55	\$45.00	\$20.00	\$65.00	\$70.00	\$50.00
401.231	Fuel Expense - Exec	\$222.19	\$275.00	\$0.00	\$275.00	\$275.00	\$325.00
401.260	Minor Equipment Expense - Exec	\$3,039.53	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
401.317	Data Processing Expense - Exec	\$130.00	\$140.00	\$0.00	\$140.00	\$140.00	\$160.00
401.320	IT Services Expense - Exec	\$2,993.82	\$934.00	\$450.00	\$1,384.00	\$3,300.00	\$400.00
401.321	Telephone Expense - Exec	\$348.26	\$150.00	\$275.00	\$425.00	\$425.00	\$120.00
401.324	Cell Phone Expense - Exec	\$360.00	\$360.00	\$120.00	\$480.00	\$480.00	\$480.00
401.325	Internet Expense - Exec	\$182.50	\$126.82	\$51.77	\$178.59	\$220.00	\$50.00
401.342	Printing Expense - Exec	\$43.33	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
401.344	Copy Expense - Exec	\$125.00	\$50.00	\$80.00	\$130.00	\$130.00	\$140.00
401.351	Commercial Insurance Expense - Exec	\$1,325.00	\$975.00	\$0.00	\$975.00	\$975.00	\$100.00
401.354	Workers Comp Ins Expense - Exec	\$225.00	\$135.00	\$0.00	\$135.00	\$135.00	\$110.00
401.361	Electricity Expense - Exec	\$185.00	\$148.70	\$16.30	\$165.00	\$165.00	\$45.00
401.410	Conf/Meeting Expense - Exec	\$0.00	\$0.00	\$0.00	\$0.00	\$135.00	\$0.00
401.420	Dues/Sub/Membership Expense - Exec	\$315.00	\$315.00	\$0.00	\$315.00	\$325.00	\$350.00
401.460	Training Expense - Exec	\$250.00	\$250.00	\$190.00	\$440.00	\$500.00	\$500.00
	Subtotal - Executive Expense	\$135,149.84	\$98,753.39	\$28,623.38	\$127,376.77	\$130,550.00	\$130,115.00



GENERAL FUND

EXPENSES – MAYOR

				2023		2023	2024
		2022	2023	projected	Total	Budget	Budget
			9 months	3 months	2023		
Acct #	Expenses						
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	\$28.69	\$114.75	\$115.00	\$115.00
401.910	Mayor Office Supplies Expense	\$85.00	\$50.00	\$0.00	\$50.00	\$100.00	\$75.00
401.915	Mayor Postage Expense	\$50.58	\$25.00	\$10.00	\$35.00	\$50.00	\$35.00
401.917	Mayor Data Processing Expense	\$100.00	\$48.14	\$51.86	\$100.00	\$100.00	\$125.00
401.920	Mayor IT Expense	\$631.74	\$315.00	\$50.00	\$365.00	\$825.00	\$500.00
401.921	Mayor Phone Expense	\$63.28	\$40.00	\$45.00	\$85.00	\$85.00	\$90.00
401.940	Mayor Internet Expense	\$111.00	\$115.00	\$0.00	\$115.00	\$115.00	\$125.00
401.941	Mayor Minor Equipment Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$70.00	\$70.00
401.942	Mayor Supplies Expense	\$93.81	\$11.44	\$0.00	\$11.44	\$50.00	\$50.00
401.943	Mayor Advertising Expense	\$0.00	\$30.00	\$0.00	\$30.00	\$0.00	\$0.00
401.944	Mayor Copy Expense	\$70.00	\$10.00	\$50.00	\$60.00	\$60.00	\$65.00
401.945	Mayor Printing Expense	\$114.90	\$0.00	\$0.00	\$0.00	\$75.00	\$75.00
401.946	Mayor Dues/Member/Sub Expense	\$70.00	\$140.00	\$0.00	\$140.00	\$75.00	\$150.00
401.951	Mayor Commercial Insurance Expense	\$45.00	\$250.00	\$0.00	\$250.00	\$250.00	\$300.00
401.960	Mayor Conf/Seminar Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$300.00
401.961	Mayor Electricity Expense	\$65.00	\$70.00	\$0.00	\$70.00	\$70.00	\$75.00
401.980	Mayor Miscellaneous Expense	\$103.42	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
	Subtotal - Mayor Expenses	\$3,218.48	\$2,315.64	\$610.55	\$2,926.19	\$4,065.00	\$3,675.00

EXPENSES – TREASURER

				2023		2023	2024
		2022	2023	projected	Total	Budget	Budget
			9 months	3 months	2023		
Acct #	Expenses						
402.355	Treas Bond Insurance Expense	\$956.00	\$956.00	\$0.00	\$956.00	\$1,175.00	\$1,100.00
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	\$114.78	\$86.09	\$28.69	\$114.78	\$115.00	\$115.00
	Subtotal - Treasurer Expenses	\$2,570.78	\$2,167.09	\$403.69	\$2,570.78	\$2,790.00	\$2,715.00

EXPENSES – REAL ESTATE TAX COLLECTOR

				2023		2023	2024
		2022	2023	projected	Total	Budget	Budget
			9 months	3 months	2023		
Acct #	Expenses						
403.951	R/E Tax Collector Salary Expense	\$5,243.50	\$5,117.50	\$232.50	\$5,350.00	\$5,350.00	\$5,400.00
403.952	R/E Tax Coll Social Security Expense	\$401.10	\$391.47	\$15.30	\$406.77	\$410.00	\$415.00
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	\$489.37	\$549.35	\$0.00	\$549.35	\$550.00	\$600.00
403.956	R/E Tax Coll Postage/Envelopes Expense	\$861.37	\$893.25	\$0.00	\$893.25	\$1,000.00	\$975.00
403.957	R/E Tax Coll Audit Expense	\$750.00	\$775.00	\$0.00	\$775.00	\$800.00	\$850.00
403.958	R/E Tax Coll Bond Expense	\$1,039.00	\$0.00	\$0.00	\$0.00	\$1,125.00	\$0.00
	Subtotal - R/E Tax Collector Expenses	\$8,784.34	\$7,726.57	\$247.80	\$7,974.37	\$9,310.00	\$8,315.00



GENERAL FUND

**EXPENSES – GENERAL GOVERNMENT**

				2023		2023	2024
		2022	2023	projected	Total	Budget	Budget
			9 months	3 months	2023		
Acct #	Expenses						
406.112	Salary Expense - GG	\$313,272.36	\$245,143.07	\$73,974.08	\$319,117.15	\$317,500.00	\$380,000.00
406.180	Overtime Wages - GG	\$0.00	\$277.02	\$94.77	\$371.79	\$0.00	\$400.00
406.192	Social Security Expense - GG	\$23,728.95	\$18,594.00	\$4,900.00	\$23,494.00	\$24,000.00	\$28,000.00
406.193	Enrollment/Admin Exp - PMRS - GG	\$28.80	\$49.14	\$0.00	\$49.14	\$40.00	\$70.00
406.196	Health Insurance Expense - GG	\$64,338.95	\$40,421.08	\$5,435.42	\$45,856.50	\$48,000.00	\$85,000.00
406.197	Retirement Expense - GG	\$7,322.55	\$1,054.78	\$3,727.04	\$4,781.82	\$20,000.00	\$9,200.00
406.198	Health Care Exp - In House - GG	\$3,550.26	\$3,550.00	\$0.00	\$3,550.00	\$3,575.00	\$3,550.00
406.199	Life Insurance Expense - GG	\$720.52	\$545.94	\$181.98	\$727.92	\$725.00	\$800.00
406.210	Office Supplies Expense - GG	\$1,358.10	\$1,178.94	\$521.06	\$1,700.00	\$1,700.00	\$2,000.00
406.215	Postage Expense - GG	\$1,373.51	\$262.97	\$1,000.00	\$1,262.97	\$1,600.00	\$1,300.00
406.226	Janitorial Supplies Expense - GG	\$754.22	\$832.13	\$40.00	\$872.13	\$875.00	\$900.00
406.231	Fuel Expense - GG	\$36.13	\$71.23	\$0.00	\$71.23	\$75.00	\$85.00
406.241	Materials & Supplies Expense - GG	\$776.10	\$488.25	\$0.00	\$488.25	\$200.00	\$500.00
406.242	Safety Committee Expense - GG	\$10.00	\$0.00	\$0.00	\$0.00	\$10.00	\$10.00
406.249	Computer Software Expense - GG	\$2,347.34	\$2,178.77	\$341.50	\$2,520.27	\$2,500.00	\$2,750.00
406.251	Vehicle & Equipment Maint Exp - GG	\$661.26	\$1,395.75	\$100.00	\$1,495.75	\$600.00	\$1,200.00
406.260	Minor Equipment Expense - GG	\$9,542.40	\$2,295.46	\$1,000.00	\$3,295.46	\$8,000.00	\$8,000.00
406.300	Update Codes Expense - GG	\$4,979.94	\$2,190.00	\$0.00	\$2,190.00	\$5,500.00	\$5,000.00
406.310	Legal Expense - GG	\$545.43	\$3,527.30	\$0.00	\$3,527.30	\$1,000.00	\$2,000.00
406.311	Audit Expense - GG	\$5,190.00	\$4,290.00	\$0.00	\$4,290.00	\$5,370.00	\$5,500.00
406.317	Data Processing Expense - GG	\$1,956.40	\$1,804.74	\$450.00	\$2,254.74	\$2,000.00	\$2,200.00
406.318	Janitorial Services Expense - GG	\$7,221.90	\$4,800.00	\$2,880.00	\$7,680.00	\$8,500.00	\$2,100.00
406.319	Fire Permit Exp-Borough Building-GG	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,500.00	\$0.00
406.320	IT Services Expense - GG	\$8,932.05	\$5,531.77	\$1,935.00	\$7,466.77	\$11,000.00	\$2,250.00
406.321	Telephone Expense - GG	\$1,900.80	\$1,469.75	\$530.25	\$2,000.00	\$2,000.00	\$550.00
406.324	Cell Phone Expense - GG	\$1,440.00	\$1,080.00	\$360.00	\$1,440.00	\$1,440.00	\$1,440.00
406.325	Internet Expense - GG	\$394.00	\$384.26	\$15.74	\$400.00	\$400.00	\$115.00
406.331	Travel Expense - GG	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
406.339	GPS Fee Expense - GG	\$228.40	\$130.64	\$65.32	\$195.96	\$240.00	\$0.00
406.341	Advertising Expense - GG	\$424.98	\$0.00	\$200.00	\$200.00	\$300.00	\$300.00
406.342	Printing Expense - GG	\$956.90	\$1,026.83	\$0.00	\$1,026.83	\$1,500.00	\$1,500.00
406.344	Copy Expense - GG	\$500.00	\$444.80	\$55.20	\$500.00	\$500.00	\$600.00
406.351	Commercial Insurance Expense - GG	\$6,200.00	\$11,000.00	\$0.00	\$11,000.00	\$11,000.00	\$3,250.00



GENERAL FUND

EXPENSES – GENERAL GOVERNMENT, CONTINUED

				2023			
		2022	2023	projected	Total	2023	2024
Acct #	Expenses (con't)		9 months	3 months	2023	Budget	Budget
406.357	Interest Expense - Leases - GG	\$189.09	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
406.361	Electricity Expense - GG	\$3,377.69	\$2,885.78	\$314.22	\$3,200.00	\$3,200.00	\$1,000.00
406.362	Natural Gas Expense - GG	\$450.00	\$475.00	\$0.00	\$475.00	\$475.00	\$250.00
406.373	Building/Prop Maint/Repair Expense - GG	\$14,818.32	\$5,274.24	\$2,583.12	\$7,857.36	\$10,000.00	\$1,000.00
406.384	Office Equipment Rental Expense - GG	\$4,813.95	\$3,950.28	\$1,052.70	\$5,002.98	\$5,005.00	\$5,100.00
406.420	Dues/Sub/Memberships Expense - GG	\$384.89	\$1,513.62	\$0.00	\$1,513.62	\$500.00	\$1,525.00
406.450	Contracted Services Expense - GG	\$4,672.50	\$5,501.92	\$1,290.00	\$6,791.92	\$1,700.00	\$20,000.00
406.453	Web Design/Maint Expense - GG	\$3,061.00	\$1,574.34	\$2,000.00	\$3,574.34	\$4,000.00	\$4,000.00
406.460	Training/Seminar Expense - GG	\$2,125.96	\$2,484.71	\$790.00	\$3,274.71	\$3,045.00	\$3,300.00
406.905	Miscellaneous Expense - GG	\$954.08	\$30.00	\$0.00	\$30.00	\$300.00	\$100.00
	Subtotal - General Government Expenses	\$506,539.73	\$380,208.51	\$107,837.40	\$488,045.91	\$511,400.00	\$587,270.00
406.700	Capital Expenditures - GG	\$0.00	\$15,800.00	\$0.00	\$15,800.00	\$0.00	\$0.00
	Total - General Gov't Expenses	\$506,539.73	\$396,008.51	\$107,837.40	\$503,845.91	\$511,400.00	\$587,270.00



GENERAL FUND

**EXPENSES - POLICE DEPARTMENT**

Acct #	Expenses (con't)	2022		2023		Total 2023	2023 Budget	2024 Budget
		2022	2023 9 months	2023 3 months	2023 projected			
410.112	Salary Expense - Police	\$809,632.00	\$635,448.67	\$222,551.33	\$858,000.00	\$842,000.00	\$875,000.00	
410.113	Reimb From Workers Comp - Police	\$0.00	\$0.00	-\$4,266.08	-\$4,266.08	\$0.00	\$0.00	
410.115	Salary Expense-Part-time Officer-Police	\$29,368.27	\$10,181.88	\$9,118.12	\$19,300.00	\$35,000.00	\$29,000.00	
410.116	Salary Expense - Office Staff - Police	\$52,254.92	\$25,996.37	\$13,903.63	\$39,900.00	\$44,600.00	\$42,300.00	
410.117	Social Sec Expense - Office Staff - Police	\$3,649.36	\$1,970.24	\$1,063.63	\$3,033.87	\$3,415.00	\$3,235.00	
410.118	Retirement Expense - Office - Police	\$982.60	\$1,796.40	\$1,657.22	\$3,453.62	\$0.00	\$3,500.00	
410.126	Reimb for Special Police Services	-\$31,150.00	-\$8,650.00	-\$18,400.00	-\$27,050.00	-\$30,000.00	-\$25,000.00	
410.128	Reimb for SRO Salary - Police	-\$123,510.85	-\$65,908.70	-\$69,000.00	-\$134,908.70	-\$132,500.00	-\$130,500.00	
410.159	Supp Medicare Payments Expense-Police	\$9,687.30	\$9,687.80	\$3,320.40	\$13,008.20	\$12,115.00	\$16,080.00	
410.160	Reimb for SRO Medicare - Police	-\$1,785.92	-\$955.67	-\$1,000.50	-\$1,956.17	-\$1,920.00	-\$1,890.00	
410.161	Reimb for SRO Retirement - Police	-\$23,871.08	-\$12,968.87	-\$13,162.50	-\$26,131.37	-\$25,680.00	-\$25,675.00	
410.162	Reimb for SRO Insurance - Police	-\$38,069.04	-\$20,087.17	-\$19,609.46	-\$39,696.63	-\$40,000.00	-\$40,000.00	
410.180	Overtime Wages - Police	\$56,468.36	\$46,971.06	\$22,050.00	\$69,021.06	\$47,000.00	\$47,000.00	
410.181	Comp Time Wages - Police	\$15,623.50	\$3,403.06	\$500.00	\$3,903.06	\$8,000.00	\$8,000.00	
410.190	Other Benefits Expense - Police	\$133.00	\$0.00	\$0.00	\$0.00	\$150.00	\$150.00	
410.191	Enrollment/Admin Exp-Retirement-Police	\$0.00	\$24.30	\$0.00	\$24.30	\$0.00	\$35.00	
410.192	Social Security Expense - Police	\$12,348.94	\$9,604.59	\$3,378.52	\$12,983.11	\$13,050.00	\$12,700.00	
410.193	Social Security Exp-Part-time Officer-Pol	\$460.40	\$147.63	\$132.21	\$279.84	\$630.00	\$425.00	
410.194	Unemployment Comp Expense - Police	\$820.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
410.195	Insurance Expense - Police	\$2,604.00	\$2,170.00	\$434.00	\$2,604.00	\$2,865.00	\$2,865.00	
410.196	Health Insurance Expense - Police	\$349,464.74	\$301,803.67	\$52,820.22	\$354,623.89	\$331,500.00	\$396,200.00	
410.197	Retirement Expense - Police	\$122,233.89	\$0.00	\$99,759.00	\$99,759.00	\$99,760.00	\$56,650.00	
410.198	Health Care Exp - In House - Police	\$10,273.85	\$3,449.29	\$11,550.00	\$14,999.29	\$15,000.00	\$15,000.00	
410.199	Life Insurance Expense - Police	\$2,963.39	\$2,217.33	\$908.51	\$3,125.84	\$3,050.00	\$3,100.00	
410.210	Office Supplies Expense - Police	\$1,296.05	\$622.19	\$827.81	\$1,450.00	\$1,450.00	\$1,600.00	
410.215	Postage Expense - Police	\$749.69	\$303.54	\$450.00	\$753.54	\$950.00	\$800.00	
410.217	Shipping Fees Expense - Police	\$507.41	\$375.30	\$150.00	\$525.30	\$720.00	\$650.00	
410.219	Public Relations Expense - Police	\$210.66	\$0.00	\$80.00	\$80.00	\$0.00	\$0.00	
410.226	Janitorial Supplies Expense - Police	\$708.50	\$482.47	\$400.00	\$882.47	\$950.00	\$950.00	
410.231	Fuel Expense - Police	\$20,246.87	\$11,713.29	\$6,785.00	\$18,498.29	\$23,000.00	\$21,000.00	
410.238	Clothing & Uniform Expense - Police	\$7,184.63	\$4,611.07	\$380.00	\$4,991.07	\$5,000.00	\$5,000.00	
410.239	Uniform Expense-Part-time Officer-Police	\$0.00	\$217.32	\$200.00	\$417.32	\$500.00	\$500.00	
410.242	Material & Supplies Expense - Police	\$3,971.96	\$3,335.80	\$1,300.00	\$4,635.80	\$8,500.00	\$5,000.00	
410.251	Vehicle & Equip Maint Exp - Police	\$5,587.85	\$14,598.26	\$4,900.00	\$19,498.26	\$12,000.00	\$15,000.00	
410.260	Minor Equipment Expense - Police	\$3,817.44	\$6,278.48	\$5,834.00	\$12,112.48	\$9,000.00	\$4,000.00	
410.311	Audit Expense - Police	\$1,100.00	\$1,300.00	\$0.00	\$1,300.00	\$1,300.00	\$1,600.00	
410.314	Legal Expense - Police	\$6,564.63	\$2,451.44	\$250.00	\$2,701.44	\$2,500.00	\$3,000.00	
410.317	Data Processing Expense - Police	\$710.21	\$724.36	\$75.64	\$800.00	\$800.00	\$900.00	
410.318	Janitorial Services Expense - Police	\$7,213.33	\$4,800.00	\$2,880.00	\$7,680.00	\$6,700.00	\$12,000.00	
410.320	IT Services Expense - Police	\$24,003.81	\$16,808.41	\$6,000.00	\$22,808.41	\$27,500.00	\$27,500.00	



GENERAL FUND

**EXPENSES – POLICE DEPARTMENT, CONTINUED**

Acct #	Expenses (con't)	2022	2023	2023	Total	2023	2024
			9 months	3 months	2023	Budget	Budget
410.321	Telephone Expense - Police	\$2,315.80	\$1,688.07	\$770.06	\$2,458.13	\$2,400.00	\$4,000.00
410.322	Cable Expense - Police	\$53.94	\$21.24	\$42.48	\$63.72	\$60.00	\$70.00
410.324	Cell Phone Expense - Police	\$1,320.00	\$924.00	\$444.00	\$1,368.00	\$1,920.00	\$1,370.00
410.325	Internet Expense - Police	\$1,778.57	\$1,259.10	\$419.70	\$1,678.80	\$1,800.00	\$2,350.00
410.326	Body Camera Video Storage Expense	\$0.00	\$550.00	\$2,200.00	\$2,750.00	\$0.00	\$7,260.00
410.327	Radio Maintenance Expense - Police	\$135.56	\$0.00	\$100.00	\$100.00	\$175.00	\$150.00
410.329	Airtime Expense - Police	\$1,931.04	\$1,287.36	\$643.68	\$1,931.04	\$2,100.00	\$2,125.00
410.331	Travel Expense - Police	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
410.339	GPS Monthly Fee Exp - Police	\$2,046.84	\$1,045.12	\$653.20	\$1,698.32	\$1,850.00	\$0.00
410.341	Advertising Expense - Police	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	\$150.00
410.342	Printing Expense - Police	\$359.34	\$399.55	\$196.32	\$595.87	\$325.00	\$500.00
410.344	Copy Expense - Police	\$625.83	\$171.19	\$218.53	\$389.72	\$650.00	\$450.00
410.351	Commercial Insurance Expense - Police	\$44,156.60	\$32,800.00	\$0.00	\$32,800.00	\$32,800.00	\$40,000.00
410.354	Workers Comp Insurance Expense-Police	\$37,000.00	\$32,000.00	\$0.00	\$32,000.00	\$32,000.00	\$34,000.00
410.355	Workers Comp Exp-Part-time Officer-Pol	\$1,000.00	\$1,582.81	\$0.00	\$1,582.81	\$1,600.00	\$950.00
410.357	Interest Expense - Leases - Police	\$29.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
410.361	Electricity Expense - Police	\$1,495.68	\$565.44	\$784.56	\$1,350.00	\$1,350.00	\$4,150.00
410.362	Natural Gas Expense - Police	\$1,300.00	\$1,053.01	\$296.99	\$1,350.00	\$1,350.00	\$2,000.00
410.373	Building/Property Maint Expense - Police	\$1,996.05	\$238.50	\$200.00	\$438.50	\$2,000.00	\$5,000.00
410.376	Vascar Expense - Police	\$1,458.00	\$2,011.75	\$0.00	\$2,011.75	\$1,900.00	\$2,000.00
410.386	Copier Rental/Maintenance Exp-Police	\$1,856.71	\$1,780.77	\$442.17	\$2,222.94	\$1,650.00	\$1,800.00
410.400	Investigation Expenses - Police	\$900.00	\$600.00	\$300.00	\$900.00	\$1,100.00	\$1,100.00
410.420	Dues/Sub/Memberships Expense - Police	\$60.00	\$1,525.00	\$0.00	\$1,525.00	\$75.00	\$1,600.00
410.447	Lease Payment-Radios/Lic Plate Reader	\$0.00	\$0.00	\$15,820.00	\$15,820.00	\$15,820.00	\$15,820.00
410.448	Payment - Tasers - Police	\$3,540.03	\$6,094.57	-\$2,554.56	\$3,540.01	\$4,370.00	\$3,540.00
410.449	Vehicle Lease Payment - Police	\$11,304.72	\$11,304.72	\$0.00	\$11,304.72	\$11,305.00	\$22,430.00
410.450	Contracted Services Expense - Police	\$2,930.50	\$250.00	\$600.00	\$850.00	\$2,000.00	\$1,000.00
410.460	Training/Seminar Expense - Police	\$3,575.87	\$2,108.54	\$1,500.00	\$3,608.54	\$4,500.00	\$4,000.00
410.461	Conf/Meeting Expense - Police	\$239.23	\$75.79	\$0.00	\$75.79	\$125.00	\$125.00
410.531	Computer Software Expense - Police	\$7,149.00	\$7,403.27	\$0.00	\$7,403.27	\$7,800.00	\$7,750.00
410.532	Contribution to Mobile Command-Police	\$1,340.00	\$1,340.00	\$0.00	\$1,340.00	\$1,340.00	\$1,430.00
410.533	Crisis Intervention Team Funding Exp-Pol	\$728.00	\$728.00	\$0.00	\$728.00	\$750.00	\$730.00
410.534	CCART Funding - Police	\$0.00	\$1,967.43	\$0.00	\$1,967.43	\$1,970.00	\$0.00
410.535	Central Booking Unit Expense-Police	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,270.00
410.901	SRO Expenses - Police	\$173.94	\$1,943.42	\$1,000.00	\$2,943.42	\$200.00	\$1,000.00
410.902	Reimb for SRO Expenses - Police	-\$130.46	-\$1,461.32	-\$750.00	-\$2,211.32	-\$150.00	-\$750.00
410.905	Miscellaneous Expense - Police	\$0.00	\$499.38	\$0.00	\$499.38	\$50.00	\$50.00
	Subtotal - Police Operating Expenses	\$1,477,125.96	\$1,128,680.52	\$371,547.83	\$1,500,228.35	\$1,466,265.00	\$1,570,120.00
410.700	Capital Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$272,300.00
410.740	Vehicle Purchase Expense - Police	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23,000.00
	Subtotal - Police Capital Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$295,300.00
	Total Police Expenses	\$1,477,125.96	\$1,128,680.52	\$371,547.83	\$1,500,228.35	\$1,466,265.00	\$1,865,420.00



GENERAL FUND

**EXPENSES – CROSSING GUARDS**

Acct #	Expenses (con't)	2022	2023	2023	Total	2023	2024
			9 months	projected 3 months		2023	Budget
419.115	Crossing Guard Salary Expense	\$2,062.50	\$1,721.25	\$850.00	\$2,571.25	\$3,000.00	\$2,700.00
419.192	Crossing Guard Social Security Expense	\$157.79	\$131.68	\$65.03	\$196.71	\$230.00	\$205.00
419.242	Crossing Guard Material & Supplies Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
419.318	Crossing Guard Other Expense	\$13.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
419.354	Crossing Guard Workers Comp Expense	\$50.00	\$105.00	\$0.00	\$105.00	\$105.00	\$115.00
	Subtotal - Crossing Guard Expenses	\$2,283.29	\$1,957.93	\$915.03	\$2,872.96	\$3,385.00	\$3,070.00

**EXPENSES – PARKING MANAGEMENT**

Acct #	Expenses (con't)	2022	2023	2023	Total	2023	2024
			9 months	projected 3 months		2023	Budget
406.382	Parking Lot Rental Exp - GG	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
419.512	Parking Enforcement Wages	\$55,004.25	\$32,753.66	\$5,200.00	\$37,953.66	\$61,000.00	\$50,000.00
419.516	Parking Enforcement Postage Expense	\$7.04	\$25.00	\$25.00	\$50.00	\$50.00	\$55.00
419.517	Parking Enforcement Data Proc Exp	\$100.00	\$125.00	\$0.00	\$125.00	\$125.00	\$125.00
419.520	Parking Enforcement IT/Email Expense	\$187.62	\$304.00	\$126.00	\$430.00	\$200.00	\$500.00
419.524	Parking Enforcement-Cell Phone Exp	\$360.00	\$156.00	-\$84.00	\$72.00	\$0.00	\$75.00
419.531	Parking Enforcement Fuel Expense	\$749.71	\$191.37	\$150.00	\$341.37	\$900.00	\$500.00
419.538	Parking Enforcement Uniform Expense	\$1,236.06	\$551.53	\$400.00	\$951.53	\$1,200.00	\$1,100.00
419.541	Parking Enforcement Advertising Exp	\$617.50	\$0.00	\$100.00	\$100.00	\$500.00	\$250.00
419.542	Parking Enforcement Mat & Supp Exp	\$1,362.49	\$810.74	\$1,000.00	\$1,810.74	\$2,000.00	\$2,000.00
419.544	Parking Enforcement Copy Expense	\$25.00	\$468.75	-\$438.75	\$30.00	\$30.00	\$50.00
419.575	Parking Enforce-Warranty/Data Plan/Lic Exp	\$8,208.12	\$8,208.12	\$0.00	\$8,208.12	\$8,400.00	\$8,400.00
419.592	Parking Enforcement Social Sec Expense	\$4,207.83	\$2,524.14	\$400.00	\$2,924.14	\$4,670.00	\$3,825.00
419.593	Parking Enforce Enrollment/Admin-Retire	\$16.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.00
419.596	Parking Enforcement Health Ins Expense	\$29,236.75	\$11,820.70	\$0.00	\$11,820.70	\$27,500.00	\$0.00
419.597	Parking Enforcement Retirement Expense	\$2,881.37	\$157.60	\$455.00	\$612.60	\$0.00	\$610.00
419.599	Parking Enforcement Life Insurance Exp	\$102.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
419.610	Parking Enforcement Office Supp Expense	\$50.00	\$30.00	\$20.00	\$50.00	\$50.00	\$75.00
419.621	Parking Enforcement Phone Expense	\$50.00	\$20.00	\$55.00	\$75.00	\$75.00	\$100.00
419.625	Parking Enforcement-Internet Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00
419.642	Parking Enforcement Printing Expense	\$300.00	\$290.00	\$2,000.00	\$2,290.00	\$750.00	\$2,500.00
419.650	Parking Enforce-Contracted Services Exp	\$5,050.20	\$0.00	\$0.00	\$0.00	\$200.00	\$150.00
419.651	Parking Enforce Vehicle & Equip Maint Exp	\$0.00	\$0.00	\$100.00	\$100.00	\$300.00	\$200.00
419.653	Parking Meter Maintenance Expense	\$1,327.31	\$250.00	\$0.00	\$250.00	\$400.00	\$400.00
419.654	Parking Kiosk & Meter Charges Expense	\$36,096.15	\$29,402.42	\$11,540.00	\$40,942.42	\$40,000.00	\$42,000.00
419.661	Parking Enforcement-Electricity Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00
419.716	Dog Handling/Boarding Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
419.751	Parking Enforcement Comm Ins Expense	\$1,250.00	\$1,020.00	\$0.00	\$1,020.00	\$1,020.00	\$1,250.00
419.754	Parking Enforce Workers Comp Ins Exp	\$500.00	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$1,450.00



GENERAL FUND

**EXPENSES – PARKING MANAGEMENT, CONTINUED**

Acct #	Expenses (con't)	2022	2023	2023	Total	2023	2024
			9 months	projected		2023	Budget
419.902	Parking Enforce-Miscellaneous Exp	\$35.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
445.240	Parking Lot Maint Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$250.00
445.321	Parking Lot-EV Charging Electricity Exp	\$296.75	\$688.84	\$327.42	\$1,016.26	\$900.00	\$1,200.00
445.450	Parking Lot-EV Expense	\$5,143.17	-\$57.54	\$100.00	\$42.46	\$500.00	\$200.00
445.478	Alternative Fuels Tax-EV Stations	\$0.00	\$0.00	\$625.00	\$625.00	\$0.00	\$325.00
	Subtotal - Parking Enforce Operating Exp	\$154,401.12	\$91,740.33	\$24,100.67	\$115,841.00	\$155,395.00	\$120,035.00
419.700	Parking Meter Equipment Expense	\$2,463.95	\$950.00	\$0.00	\$950.00	\$2,500.00	\$2,500.00
	Subtotal - Parking Enforce Capital Exp	\$2,463.95	\$950.00	\$0.00	\$950.00	\$2,500.00	\$2,500.00
	Total Parking Enforcement Expenses	\$156,865.07	\$92,690.33	\$24,100.67	\$116,791.00	\$157,895.00	\$122,535.00

**EXPENSES – NUISANCE CODE ENFORCEMENT**

Acct #	Expenses (con't)	2022	2023	2023	Total	2023	2024
			9 months	projected		2023	Budget
413.112	Salary Expense - Codes	\$2,768.47	\$1,433.44	\$2,000.00	\$3,433.44	\$10,000.00	\$9,000.00
413.192	Social Security Expense - Codes	\$211.79	\$109.65	\$153.00	\$262.65	\$765.00	\$690.00
413.210	Office Supplies Expense - Codes	\$50.00	\$50.00	\$25.00	\$75.00	\$100.00	\$100.00
413.215	Postage Expense - Codes	\$75.00	\$60.00	\$70.00	\$130.00	\$150.00	\$80.00
413.231	Fuel Expense - Codes	\$29.61	\$3.85	\$50.00	\$53.85	\$100.00	\$100.00
413.242	Materials & Supplies Expense - Codes	\$0.00	\$0.00	\$25.00	\$25.00	\$25.00	\$25.00
413.260	Minor Equipment Expense - Codes	\$0.00	\$0.00	\$0.00	\$0.00	\$65.00	\$65.00
413.317	Data Processing Expense - Codes	\$54.70	\$32.46	\$65.00	\$97.46	\$100.00	\$125.00
413.320	IT Services Expense - Codes	\$301.32	\$312.50	\$160.00	\$472.50	\$450.00	\$125.00
413.321	Telephone Expense - Codes	\$90.00	\$90.00	\$0.00	\$90.00	\$125.00	\$35.00
413.325	Internet Expense - Codes	\$111.00	\$100.00	\$20.00	\$120.00	\$120.00	\$35.00
413.341	Advertising Expense - Codes	\$69.08	\$0.00	\$0.00	\$0.00	\$300.00	\$150.00
413.342	Printing Expense - Codes	\$60.00	\$159.94	\$30.00	\$189.94	\$125.00	\$125.00
413.344	Copy Expense - Codes	\$70.00	\$50.00	\$25.00	\$75.00	\$75.00	\$125.00
413.351	Commercial Insurance Expense - Codes	\$110.00	\$300.00	\$0.00	\$300.00	\$300.00	\$90.00
413.354	Workers Comp Insurance Expense-Codes	\$20.00	\$25.00	\$0.00	\$25.00	\$25.00	\$25.00
413.361	Electricity Expense - Codes	\$120.00	\$100.00	\$0.00	\$100.00	\$100.00	\$40.00
413.460	Training/Seminar Expense - Codes	\$0.00	\$0.00	\$100.00	\$100.00	\$300.00	\$300.00
	Subtotal - Code Expenses	\$4,140.97	\$2,826.84	\$2,723.00	\$5,549.84	\$13,225.00	\$11,235.00





GENERAL FUND

**EXPENSES – PLANNING, ZONING ADMINISTRATION**

				2023			
		2022	2023	projected	Total	2023	2024
Acct #	Expenses (con't)		9 months	3 months	2023	Budget	Budget
414.112	Salary Expense - Plan/Zoning	\$13,737.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
414.192	Social Security Expense - Plan/Zoning	\$1,050.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
414.193	Enrollment/Admin Exp-PMRS-PL/ZONE	\$16.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
414.197	Retirement Exp - Planning/Zoning	\$1,717.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
414.210	Office Supplies Expense - Plan/zoning	\$225.00	\$224.67	\$0.00	\$224.67	\$225.00	\$250.00
414.215	Postage Expense - Plan/Zoning	\$100.00	\$60.00	\$60.00	\$120.00	\$120.00	\$120.00
414.231	Fuel Expense - Plan/Zoning	\$42.00	\$10.00	\$50.00	\$60.00	\$100.00	\$100.00
414.243	Misc Supplies Expense - Planning/Zoning	\$0.00	\$11.44	\$28.21	\$39.65	\$0.00	\$25.00
414.260	Minor Equipment Expense - Plan/Zoning	\$0.00	\$0.00	\$0.00	\$0.00	\$45.00	\$50.00
414.314	Legal Expense - Plan/Zoning	\$1,877.00	\$1,103.50	\$1,000.00	\$2,103.50	\$10,000.00	\$5,000.00
414.317	Data Processing Expense - Plan/Zoning	\$230.00	\$0.00	\$45.00	\$45.00	\$300.00	\$300.00
414.320	IT Services Expense - Plan/Zoning	\$477.57	\$707.50	\$250.00	\$957.50	\$2,100.00	\$275.00
414.321	Telephone Expense-Plan/Zoning	\$140.00	\$100.00	\$50.00	\$150.00	\$150.00	\$40.00
414.324	Cell Phone Expense-Plan/Zoning	\$240.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
414.325	Internet Expense - Plan/Zoning	\$111.00	\$119.00	\$0.00	\$119.00	\$120.00	\$35.00
414.331	Travel Expense - Plan/Zoning	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
414.341	Advertising Expense - Plan/Zoning	\$318.91	\$316.80	\$200.00	\$516.80	\$225.00	\$600.00
414.342	Printing Expense - Plan/Zoning	\$12.00	\$0.00	\$50.00	\$50.00	\$50.00	\$50.00
414.344	Copy Expense - Plan/Zoning	\$275.00	\$150.00	\$100.00	\$250.00	\$250.00	\$265.00
414.351	Commercial Insurance Exp - Plan/Zoning	\$600.00	\$400.00	\$0.00	\$400.00	\$400.00	\$0.00
414.354	Workers Comp Ins Exp - Plan/Zoning	\$40.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
414.361	Electricity Expense - Plan/Zoning	\$120.00	\$0.00	\$110.00	\$110.00	\$110.00	\$35.00
414.384	Contracted Services-In House-Plan/Zoning	\$9,826.14	\$22,629.02	\$6,110.98	\$28,740.00	\$28,740.00	\$29,400.00
414.385	Rental Expense - Plan/Zoning	\$650.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
414.460	Training/Seminar Expense - Plan/Zoning	\$2,395.00	\$45.00	\$0.00	\$45.00	\$325.00	\$150.00
414.905	Miscellaneous Expense - Plan/Zoning	\$231.66	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
	Subtotal - Plan/Zoning Expenses	\$34,433.88	\$25,876.93	\$8,054.19	\$33,931.12	\$43,335.00	\$36,770.00



GENERAL FUND

**EXPENSES – STREETS DEPARTMENT**

Acct #	Expenses (con't)	2022		2023		Total 2023	2023 Budget	2024 Budget
				9 months	3 months projected			
430.112	Salary Expense - ST	\$314,191.30	\$202,733.80	\$100,266.20	\$303,000.00	\$322,000.00	\$317,000.00	
430.113	Reimb from Workers Comp - ST	-\$5,344.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
430.180	Overtime Wages - ST	\$16,606.41	\$8,750.23	\$4,055.00	\$12,805.23	\$20,000.00	\$17,000.00	
430.191	Workboots Expense - ST	\$991.79	\$974.79	\$0.00	\$974.79	\$1,000.00	\$1,000.00	
430.192	Social Security Expense - ST	\$25,700.39	\$16,267.85	\$7,970.00	\$24,237.85	\$25,500.00	\$25,400.00	
430.193	Enrollment/Admin Exp - PMRS - ST	\$44.80	\$98.28	\$0.00	\$98.28	\$50.00	\$150.00	
430.196	Health Insurance Expense - ST	\$77,657.24	\$64,014.09	\$14,653.42	\$78,667.51	\$74,000.00	\$86,000.00	
430.197	Retirement Expense - ST	\$23,643.42	\$8,366.30	\$9,400.00	\$17,766.30	\$20,000.00	\$20,000.00	
430.198	Health Care Expense - In-House - ST	\$2,440.49	\$1,429.30	\$5,200.00	\$6,629.30	\$4,500.00	\$5,000.00	
430.199	Life Insurance Expense - ST	\$707.53	\$460.25	\$272.79	\$733.04	\$725.00	\$800.00	
430.210	Office Supplies Expense - ST	\$1,100.00	\$808.95	\$291.05	\$1,100.00	\$1,100.00	\$1,200.00	
430.215	Postage Expense - ST	\$1,125.00	\$300.00	\$300.00	\$600.00	\$1,350.00	\$600.00	
430.226	Janitorial Supplies Expense - ST	\$1,063.55	\$446.62	\$500.00	\$946.62	\$1,250.00	\$1,100.00	
430.231	Fuel Expense - ST	\$26,593.86	\$14,171.56	\$8,000.00	\$22,171.56	\$28,500.00	\$24,000.00	
430.238	Clothing & Uniform Expense - ST	\$2,039.86	\$1,571.00	\$800.00	\$2,371.00	\$2,400.00	\$2,500.00	
430.245	Street & Road Signs Expense - ST	\$4,088.48	\$7,199.79	\$0.00	\$7,199.79	\$5,000.00	\$5,000.00	
430.246	Materials & Supplies Expense - ST	\$16,606.96	\$8,074.41	\$3,000.00	\$11,074.41	\$13,000.00	\$13,000.00	
430.249	Computer Software Expense - ST	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00	\$250.00	
430.251	Vehicle & Equip Maintenance Exp-ST	\$31,509.75	\$15,418.43	\$7,000.00	\$22,418.43	\$31,000.00	\$30,000.00	
430.255	Shop Supplies/Equipment Expense - ST	\$2,715.82	\$2,075.60	\$765.60	\$2,841.20	\$4,500.00	\$3,670.00	
430.259	Electrical Supplies Expense - ST	\$232.81	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,500.00	
430.260	Tools & Minor Equip Expense - ST	\$2,319.55	\$3,416.93	\$577.00	\$3,993.93	\$5,000.00	\$4,000.00	
430.311	Audit Expense - ST	\$1,150.00	\$1,350.00	\$0.00	\$1,350.00	\$1,350.00	\$1,500.00	
430.313	Engineering Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$300.00	
430.314	Legal Expense - ST	\$34.00	\$632.00	\$0.00	\$632.00	\$400.00	\$500.00	
430.317	Data Processing Expense - ST	\$713.17	\$708.63	\$225.00	\$933.63	\$800.00	\$900.00	
430.318	Janitorial Services Expense - ST	\$7,213.33	\$4,800.00	\$2,880.00	\$7,680.00	\$8,500.00	\$8,250.00	
430.320	IT Services Expense - ST	\$3,032.96	\$1,145.00	\$700.00	\$1,845.00	\$3,500.00	\$2,025.00	
430.321	Telephone Expense - ST	\$2,246.61	\$1,626.26	\$768.16	\$2,394.42	\$2,800.00	\$2,450.00	
430.322	Cable Expense - ST	\$53.94	\$26.07	\$31.86	\$57.93	\$60.00	\$75.00	
430.324	Cell Phone Expense - ST	\$2,435.73	\$1,675.82	\$645.00	\$2,320.82	\$2,500.00	\$2,500.00	
430.325	Internet Expense - ST	\$120.50	\$126.98	\$23.02	\$150.00	\$150.00	\$165.00	
430.327	Radio Maintenance Expense - ST	\$0.00	\$0.00	\$100.00	\$100.00	\$200.00	\$100.00	
430.329	Emergency Notification Expense - ST	\$926.61	\$731.41	\$735.00	\$1,466.41	\$2,100.00	\$1,800.00	
430.331	Travel Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00	
430.339	GPS Monthly Fee Expense - St	\$2,914.54	\$2,188.92	\$1,094.48	\$3,283.40	\$3,100.00	\$0.00	
430.341	Advertising Expense - ST	\$243.00	\$0.00	\$0.00	\$0.00	\$400.00	\$300.00	
430.342	Printing Expense - ST	\$516.62	\$312.50	\$0.00	\$312.50	\$500.00	\$400.00	
430.344	Copy Expense - ST	\$275.00	\$149.42	\$43.53	\$192.95	\$200.00	\$250.00	
430.351	Commercial Insurance Expense - ST	\$8,500.00	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00	\$18,050.00	
430.354	Workers Comp Insurance Expense - ST	\$17,952.78	\$17,000.00	\$0.00	\$17,000.00	\$17,000.00	\$14,100.00	
430.361	Electricity Expense - ST	\$2,311.93	\$568.07	\$1,781.93	\$2,350.00	\$2,350.00	\$2,425.00	
430.362	Natural Gas Expense - ST	\$12,975.91	\$8,614.91	\$4,485.09	\$13,100.00	\$13,100.00	\$13,250.00	
430.373	Building/Prop Maintenance Expense - ST	\$2,011.81	\$539.86	\$250.00	\$789.86	\$1,700.00	\$1,200.00	
430.384	Equipment Rental Expense - ST	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$2,000.00	\$1,500.00	
430.420	Dues/Sub/Memberships Expense - ST	\$75.00	\$75.00	\$0.00	\$75.00	\$80.00	\$85.00	
430.450	Contracted Services Expense - ST	\$715.10	\$0.00	\$1,000.00	\$1,000.00	\$1,200.00	\$1,200.00	
430.460	Training/Seminar Expense -ST	\$2,765.36	\$0.00	\$100.00	\$100.00	\$500.00	\$300.00	
430.470	CDL/License/Re-Cert Expense - ST	\$326.99	\$75.00	\$10.00	\$85.00	\$225.00	\$250.00	



GENERAL FUND

**EXPENSES – STREETS DEPARTMENT, CONTINUED**

Acct #	Expenses (con't)	2022	2023	2023	Total	2023	2024
			9 months	3 months	2023	Budget	Budget
430.112	Salary Expense - ST	\$314,191.30	\$202,733.80	\$100,266.20	\$303,000.00	\$322,000.00	\$317,000.00
430.113	Reimb from Workers Comp - ST	-\$5,344.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430.180	Overtime Wages - ST	\$16,606.41	\$8,750.23	\$4,055.00	\$12,805.23	\$20,000.00	\$17,000.00
430.191	Workboots Expense - ST	\$991.79	\$974.79	\$0.00	\$974.79	\$1,000.00	\$1,000.00
430.192	Social Security Expense - ST	\$25,700.39	\$16,267.85	\$7,970.00	\$24,237.85	\$25,500.00	\$25,400.00
430.193	Enrollment/Admin Exp - PMRS - ST	\$44.80	\$98.28	\$0.00	\$98.28	\$50.00	\$150.00
430.196	Health Insurance Expense - ST	\$77,657.24	\$64,014.09	\$14,653.42	\$78,667.51	\$74,000.00	\$86,000.00
430.197	Retirement Expense - ST	\$23,643.42	\$8,366.30	\$9,400.00	\$17,766.30	\$20,000.00	\$20,000.00
430.198	Health Care Expense - In-House - ST	\$2,440.49	\$1,429.30	\$5,200.00	\$6,629.30	\$4,500.00	\$5,000.00
430.199	Life Insurance Expense - ST	\$707.53	\$460.25	\$272.79	\$733.04	\$725.00	\$800.00
430.210	Office Supplies Expense - ST	\$1,100.00	\$808.95	\$291.05	\$1,100.00	\$1,100.00	\$1,200.00
430.215	Postage Expense - ST	\$1,125.00	\$300.00	\$300.00	\$600.00	\$1,350.00	\$600.00
430.226	Janitorial Supplies Expense - ST	\$1,063.55	\$446.62	\$500.00	\$946.62	\$1,250.00	\$1,100.00
430.231	Fuel Expense - ST	\$26,593.86	\$14,171.56	\$8,000.00	\$22,171.56	\$28,500.00	\$24,000.00
430.238	Clothing & Uniform Expense - ST	\$2,039.86	\$1,571.00	\$800.00	\$2,371.00	\$2,400.00	\$2,500.00
430.245	Street & Road Signs Expense - ST	\$4,088.48	\$7,199.79	\$0.00	\$7,199.79	\$5,000.00	\$5,000.00
430.246	Materials & Supplies Expense - ST	\$16,606.96	\$8,074.41	\$3,000.00	\$11,074.41	\$13,000.00	\$13,000.00
430.249	Computer Software Expense - ST	\$200.00	\$0.00	\$200.00	\$200.00	\$200.00	\$250.00
430.251	Vehicle & Equip Maintenance Exp-ST	\$31,509.75	\$15,418.43	\$7,000.00	\$22,418.43	\$31,000.00	\$30,000.00
430.255	Shop Supplies/Equipment Expense - ST	\$2,715.82	\$2,075.60	\$765.60	\$2,841.20	\$4,500.00	\$3,670.00
430.259	Electrical Supplies Expense - ST	\$232.81	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,500.00
430.260	Tools & Minor Equip Expense - ST	\$2,319.55	\$3,416.93	\$577.00	\$3,993.93	\$5,000.00	\$4,000.00
430.311	Audit Expense - ST	\$1,150.00	\$1,350.00	\$0.00	\$1,350.00	\$1,350.00	\$1,500.00
430.313	Engineering Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$300.00
430.314	Legal Expense - ST	\$34.00	\$632.00	\$0.00	\$632.00	\$400.00	\$500.00
430.317	Data Processing Expense - ST	\$713.17	\$708.63	\$225.00	\$933.63	\$800.00	\$900.00
430.318	Janitorial Services Expense - ST	\$7,213.33	\$4,800.00	\$2,880.00	\$7,680.00	\$8,500.00	\$8,250.00
430.320	IT Services Expense - ST	\$3,032.96	\$1,145.00	\$700.00	\$1,845.00	\$3,500.00	\$2,025.00
430.321	Telephone Expense - ST	\$2,246.61	\$1,626.26	\$768.16	\$2,394.42	\$2,800.00	\$2,450.00
430.322	Cable Expense - ST	\$53.94	\$26.07	\$31.86	\$57.93	\$60.00	\$75.00
430.324	Cell Phone Expense - ST	\$2,435.73	\$1,675.82	\$645.00	\$2,320.82	\$2,500.00	\$2,500.00
430.325	Internet Expense - ST	\$120.50	\$126.98	\$23.02	\$150.00	\$150.00	\$165.00
430.327	Radio Maintenance Expense - ST	\$0.00	\$0.00	\$100.00	\$100.00	\$200.00	\$100.00
430.329	Emergency Notification Expense - ST	\$926.61	\$731.41	\$735.00	\$1,466.41	\$2,100.00	\$1,800.00
430.331	Travel Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
430.339	GPS Monthly Fee Expense - St	\$2,914.54	\$2,188.92	\$1,094.48	\$3,283.40	\$3,100.00	\$0.00
430.341	Advertising Expense - ST	\$243.00	\$0.00	\$0.00	\$0.00	\$400.00	\$300.00
430.342	Printing Expense - ST	\$516.62	\$312.50	\$0.00	\$312.50	\$500.00	\$400.00
430.344	Copy Expense - ST	\$275.00	\$149.42	\$43.53	\$192.95	\$200.00	\$250.00
430.351	Commercial Insurance Expense - ST	\$8,500.00	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00	\$18,050.00
430.354	Workers Comp Insurance Expense - ST	\$17,952.78	\$17,000.00	\$0.00	\$17,000.00	\$17,000.00	\$14,100.00
430.361	Electricity Expense - ST	\$2,311.93	\$568.07	\$1,781.93	\$2,350.00	\$2,350.00	\$2,425.00
430.362	Natural Gas Expense - ST	\$12,975.91	\$8,614.91	\$4,485.09	\$13,100.00	\$13,100.00	\$13,250.00
430.373	Building/Prop Maintenance Expense - ST	\$2,011.81	\$539.86	\$250.00	\$789.86	\$1,700.00	\$1,200.00
430.384	Equipment Rental Expense - ST	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$2,000.00	\$1,500.00
430.420	Dues/Sub/Memberships Expense - ST	\$75.00	\$75.00	\$0.00	\$75.00	\$80.00	\$85.00
430.450	Contracted Services Expense - ST	\$715.10	\$0.00	\$1,000.00	\$1,000.00	\$1,200.00	\$1,200.00
430.460	Training/Seminar Expense -ST	\$2,765.36	\$0.00	\$100.00	\$100.00	\$500.00	\$300.00
430.470	CDL/License/Re-Cert Expense - ST	\$326.99	\$75.00	\$10.00	\$85.00	\$225.00	\$250.00



GENERAL FUND

**EXPENSES, STREETS DEPARTMENT, CONTINUED**

				2023			
		2022	2023	projected	Total	2023	2024
Acct #	Expenses (con't)		9 months	3 months	2023	Budget	Budget
430.471	Drug Testing Expense - ST	\$178.36	\$145.03	\$250.00	\$395.03	\$400.00	\$475.00
430.472	Permit/License Fees Expense - ST	\$520.21	\$135.00	\$0.00	\$135.00	\$600.00	\$250.00
430.474	Repairs to Private Property Expense - ST	\$1,440.17	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
430.701	Lease/Loan Payments-ST	\$14,630.48	\$14,630.49	\$0.00	\$14,630.49	\$14,630.00	\$8,480.00
430.707	County Liquid Fuels Grant Expense-ST	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00
430.905	Miscellaneous Expense - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
431.246	Street Cleaning & Painting Expense - ST	\$9,099.00	\$14,402.80	\$0.00	\$14,402.80	\$15,000.00	\$15,000.00
433.370	Traffic Signal Maint Service Expense - ST	\$3,353.13	\$10,100.84	\$0.00	\$10,100.84	\$4,000.00	\$5,000.00
438.246	Maintenance of Streets Expense - ST	\$11,069.61	\$4,814.13	\$10,600.00	\$15,414.13	\$15,500.00	\$16,500.00
446.000	Storm Water Mgmt Exp-Storm Drains-ST	\$6,501.00	\$13,720.30	\$0.00	\$13,720.30	\$20,000.00	\$20,000.00
	Subtotal - Street Operating Expenses	\$662,537.15	\$472,872.62	\$190,974.13	\$663,846.75	\$739,470.00	\$699,800.00
430.255A	Shop Capital Expenses - ST	\$9,362.98	\$5,799.99	\$0.00	\$5,799.99	\$6,500.00	\$2,900.00
430.700	Capital Expenditures - ST	\$36,218.83	\$2,259.98	\$0.00	\$2,259.98	\$0.00	\$90,000.00
430.706	Curbing Expense - ST	\$10,622.00	\$10,400.00	\$0.00	\$10,400.00	\$10,000.00	\$10,000.00
433.740	Parkview Dr Traffice Signal Project Exp	\$0.00	\$5,943.25	\$5,000.00	\$10,943.25	\$0.00	\$250,000.00
	Subtotal - Street Capital Expenses	\$56,203.81	\$24,403.22	\$5,000.00	\$29,403.22	\$16,500.00	\$352,900.00
	Total Street Expenses	\$718,740.96	\$497,275.84	\$195,974.13	\$693,249.97	\$755,970.00	\$1,052,700.00

**EXPENSES – OTHER**

				2023			
		2022	2023	projected	Total	2023	2024
Acct #	Expenses		9 months	3 months	2023	Budget	Budget
411.500	Firemen's Relief Grant Passthru	\$33,366.02	\$0.00	\$33,440.43	\$33,440.43	\$30,000.00	\$30,000.00
412.351	Ambulance Commercial Insurance Exp	\$0.00	\$48.50	\$0.00	\$48.50	\$0.00	\$50.00
412.354	Ambulance Volunteers Workers Comp Exp	\$955.00	\$625.00	\$0.00	\$625.00	\$625.00	\$640.00
441.000	Cemetary Expense	\$2,354.24	\$76.54	\$2,000.00	\$2,076.54	\$4,500.00	\$4,500.00
447.000	CATA Expense	\$28,205.00	\$21,964.10	\$6,844.90	\$28,809.00	\$29,530.00	\$30,500.00
450.000	Talleyrand Park Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
452.530	Contribution to Nitt Valley Jt Rec Auth	\$6,105.00	\$6,105.00	\$0.00	\$6,105.00	\$6,105.00	\$6,105.00
455.000	Shade Tree Commission Expense	\$5,551.56	\$1,782.00	\$2,200.00	\$3,982.00	\$5,000.00	\$5,000.00
456.500	Centre County Library Expense	\$24,525.00	\$24,525.00	\$0.00	\$24,525.00	\$24,525.00	\$24,525.00
459.373	Train Station Expense	\$0.00	\$30.00	\$50.00	\$80.00	\$250.00	\$250.00
459.700	Grant Expense	\$5,682.65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
462.000	CDBG Expense	\$39.00	\$0.00	\$0.00	\$0.00	\$150.00	\$0.00
465.000	Downtown Bellefonte Inc Contribution	\$8,400.00	\$3,937.50	\$1,312.50	\$5,250.00	\$5,250.00	\$5,250.00
481.000	Unemployment Comp Ins Expense	\$5,251.03	\$5,654.05	\$0.00	\$5,654.05	\$5,655.00	\$6,145.00
483.300	Distribute Pension State Aid	\$109,753.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
497.000	STMP Implementation Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00
-							
	Subtotal - Other Expenses	\$230,188.14	\$64,747.69	\$45,847.83	\$110,595.52	\$116,590.00	\$117,965.00



GENERAL FUND

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

				2023			
		2022	2023	projected	Total	2023	2024
Acct #	Expenses		9 months	3 months	2023	Budget	Budget
468.115	Salary Expense - HARB	\$4,129.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
468.192	Social Security/Fringe Expense - HARB	\$315.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
468.197	Retirement Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
468.210	Office Supplies Expense - HARB	\$100.00	\$50.00	\$50.00	\$100.00	\$100.00	\$125.00
468.215	Postage Expense - HARB	\$75.00	\$50.00	\$25.00	\$75.00	\$100.00	\$100.00
468.231	Fuel Expense - HARB	\$10.00	\$10.00	\$10.00	\$20.00	\$20.00	\$35.00
468.242	Materials & Supplies Expense - HARB	\$186.61	\$11.43	\$0.00	\$11.43	\$100.00	\$75.00
468.317	Data Processing Expense - HARB	\$486.00	\$495.00	\$180.00	\$675.00	\$600.00	\$800.00
468.320	IT Services Expense - HARB	\$110.56	\$130.00	\$42.00	\$172.00	\$200.00	\$50.00
468.321	Telephone Expense - HARB	\$65.00	\$45.01	\$20.00	\$65.01	\$70.00	\$20.00
468.325	Internet Expense - HARB	\$0.00	\$0.00	\$100.00	\$100.00	\$100.00	\$30.00
468.331	Travel Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$35.00	\$35.00
468.341	Advertising Expense - HARB	\$97.37	\$260.70	\$0.00	\$260.70	\$175.00	\$225.00
468.342	Printing Expense - HARB	\$12.00	\$0.00	\$0.00	\$0.00	\$25.00	\$35.00
468.344	Copy Expense - HARB	\$100.00	\$100.00	\$0.00	\$100.00	\$100.00	\$130.00
468.351	Commercial Insurance - HARB	\$10.00	\$10.00	\$0.00	\$10.00	\$10.00	\$0.00
468.354	Workers Comp Insurance Expense - HARB	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
468.361	Electricity Expense - HARB	\$0.00	\$0.00	\$50.00	\$50.00	\$50.00	\$15.00
468.420	Dues/Member/Sub Expenses - HARB	\$100.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
468.450	Contracted Services Exp - HARB	\$11,463.83	\$10,047.24	\$2,261.72	\$12,308.96	\$14,805.00	\$12,590.00
	Subtotal -HARB Expenses	\$17,271.45	\$11,209.38	\$2,738.72	\$13,948.10	\$16,590.00	\$14,365.00

**EXPENSES – TOTALS**

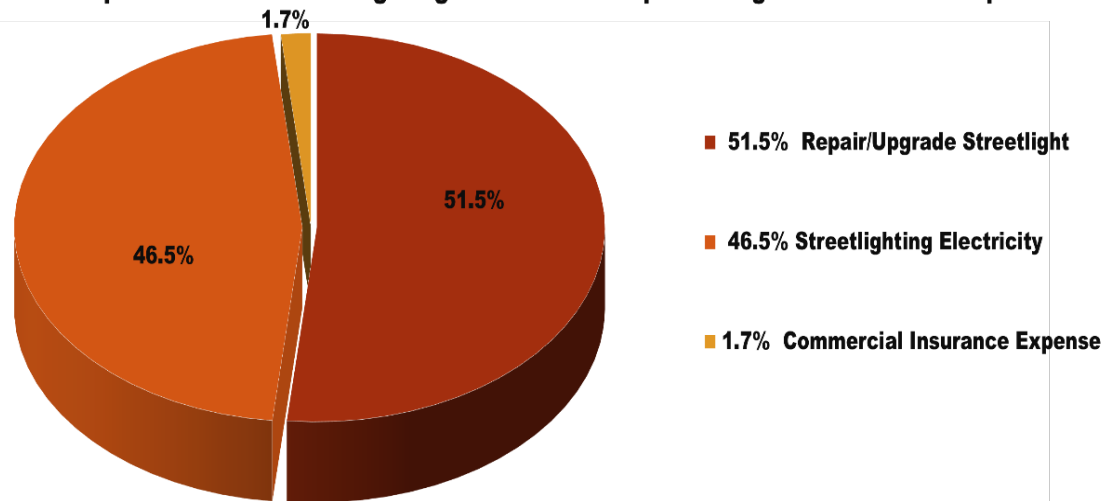
				2023			
		2022	2023	projected	Total	2023	2024
Acct #	Expenses		9 months	3 months	2023	Budget	Budget
	Total Operating Expenses	\$3,281,503.82	\$2,310,164.24	\$797,682.43	\$3,107,846.67	\$3,263,920.00	\$3,352,645.00
	Total Capital Expenses	\$58,667.76	\$41,153.22	\$5,000.00	\$46,153.22	\$19,000.00	\$650,700.00
492.095	Transfer to Capital Projects (paving)	\$47,500.00	\$47,500.00	\$0.00	\$47,500.00	\$47,500.00	\$47,500.00
492.095	Transfer to Capital Projects (streets)	\$70,000.00	\$70,000.00	\$0.00	\$70,000.00	\$70,000.00	\$70,000.00
492.097	Transfer to 301 N Spring St-to cover costs of Boro offices	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,005.00
	Subtotal - Transfers Out	\$117,500.00	\$117,500.00	\$0.00	\$117,500.00	\$117,500.00	\$135,505.00
	Total Expenses & Transfers Out	\$3,457,671.58	\$2,468,817.46	\$802,682.43	\$3,271,499.89	\$3,400,420.00	\$4,138,850.00
	net income/(loss)	\$323,521.78	\$712,951.28	-\$358,651.69	\$354,299.59	\$0.00	\$0.00

# STREET LIGHTING FUND

## QUICK FACTS:

- ✓ There is a .5 mill increase 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

**Top three expenses for the Streetlighting Fund shown as percentages of total fund expenses**





STREET LIGHTING FUND

**DETAILED CURRENT YEAR AND 2024 PROPOSED BUDGET**

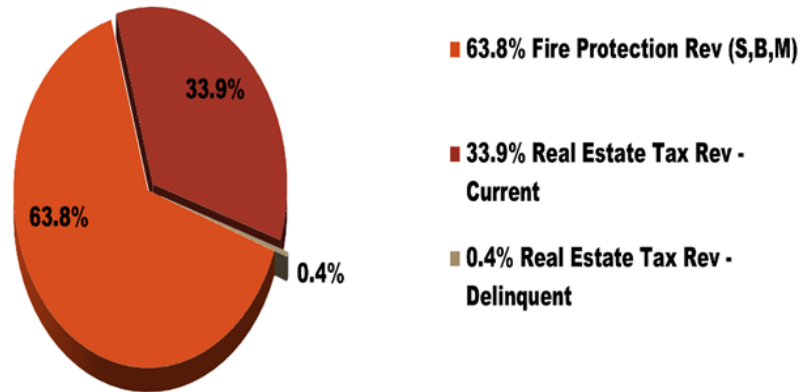
				2023			
		Final	2023	projected	2023	2023	2024
Acct #		2022	8 months	4 months	Total	Budget	Budget
	<u>Revenue</u>						
301.100	Real Estate Tax Rev - Current	\$59,285.04	\$57,404.98	\$700.00	\$58,104.98	\$58,000.00	\$106,500.00
301.200	Real Estate Tax Rev - Supplement	\$22.10	\$93.49	\$0.00	\$93.49	\$25.00	\$25.00
301.400	Real Estate Tax Rev - Delinquent	\$1,168.86	\$630.60	\$210.00	\$840.60	\$1,000.00	\$900.00
341.010	Interest Income	\$107.37	\$63.96	\$20.00	\$83.96	\$85.00	\$80.00
	Subtotal Revenue	\$60,583.37	\$58,193.03	\$930.00	\$59,123.03	\$59,110.00	\$107,505.00
399.001	Use of Cash Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$11,485.00	\$0.00
	Total Revenue	\$60,583.37	\$58,193.03	\$930.00	\$59,123.03	\$70,595.00	\$107,505.00
	<u>Expenses</u>						
434.210	Office Supplies Expense	\$25.00	\$90.58	\$0.00	\$90.58	\$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	\$0.00	\$0.00	\$100.00	\$100.00	\$200.00	\$200.00
434.311	Audit Expense	\$110.00	\$110.00	\$0.00	\$110.00	\$110.00	\$120.00
434.351	Commercial Insurance Expense	\$1,200.00	\$1,755.00	\$0.00	\$1,755.00	\$1,755.00	\$1,800.00
434.361	Streetlighting Electricity Expense	\$47,891.14	\$26,128.15	\$20,000.00	\$46,128.15	\$48,500.00	\$50,000.00
434.370	Repair/Upgrade Streetlight Exp	\$29,922.86	\$40,411.12	\$0.00	\$40,411.12	\$20,000.00	\$55,355.00
	Total Expenses	\$79,154.00	\$68,494.85	\$20,105.00	\$88,599.85	\$70,595.00	\$107,505.00
	net income/(loss)	-\$18,570.63	-\$10,301.82	-\$19,175.00	-\$29,476.82	\$0.00	\$0.00

# FIRE DEPARTMENT OPERATING FUND

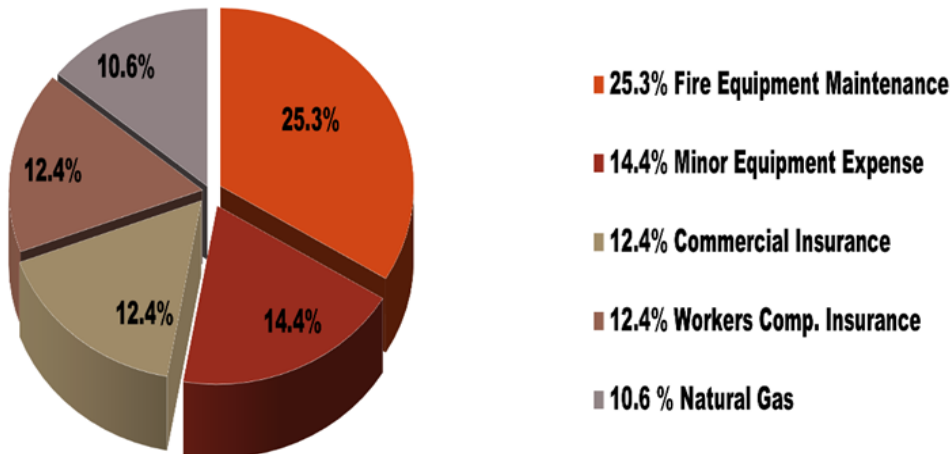
## QUICK FACTS:

- ✓ A .05 mill 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

### Top three revenues for the Fire Department budget shown as percentage of total revenue



### Top five expenses in the Fire Department Fund shown as percentage of total expenses







FIRE DEPARTMENT OPERATING FUND

**DETAILED CURRENT YEAR AND 2024 PROPOSED BUDGET**

**REVENUE**

				2023			
		Final	2023	projected	2023	2023	2024
Acct #		2022	8 months	4 months	Total	Budget	Budget
	Revenue						
301.100	Real Estate Tax Rev - Current	\$74,103.64	\$71,756.21	\$2,100.00	\$73,856.21	\$72,200.00	\$79,000.00
301.200	Real Estate Tax Rev - Supplement	\$27.34	\$109.49	\$7.00	\$116.49	\$25.00	\$25.00
301.400	Real Estate Tax Rev - Delinquent	\$1,155.41	\$787.64	\$300.00	\$1,087.64	\$1,000.00	\$1,035.00
341.010	Interest Income	\$130.88	\$80.03	\$20.00	\$100.03	\$125.00	\$75.00
351.021	Safer Grant Revenue	\$67,994.00	\$7,556.03	\$60,000.00	\$67,556.03	\$200,000.00	\$0.00
358.110	Fire Protection Rev (S,B,M)	\$123,213.14	\$69,382.36	\$60,718.00	\$130,100.36	\$130,100.00	\$148,835.00
362.111	Fire Report Revenue	\$0.00	\$10.00	\$0.00	\$10.00	\$0.00	\$10.00
387.000	Donation Revenue	\$0.00	\$150.00	\$0.00	\$150.00	\$0.00	\$0.00
	Subtotal - Revenue	\$266,624.41	\$149,831.76	\$123,145.00	\$272,976.76	\$403,450.00	\$228,980.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$18,775.00	\$4,200.00
	Total Revenue	\$266,624.41	\$149,831.76	\$123,145.00	\$272,976.76	\$422,225.00	\$233,180.00

FIRE DEPARTMENT OPERATING FUND



**EXPENSES**

		Final	2023	2023	2023	2023	2024
Acct #		2022	8 months	projected 4 months	Total	Budget	Budget
	Expenses						
411.110	Fire Chief's Stipend Expense	\$1,500.00	\$875.00	\$0.00	\$875.00	\$1,500.00	\$1,500.00
411.192	Fire Chief's Social Security Expense	\$114.75	\$66.94	\$0.00	\$66.94	\$115.00	\$115.00
411.210	Office Supplies Expense	\$100.00	\$0.00	\$40.00	\$40.00	\$100.00	\$50.00
411.215	Postage Expense	\$20.00	\$0.00	\$30.00	\$30.00	\$70.00	\$25.00
411.231	Fuel Expense	\$13,816.56	\$7,240.84	\$6,000.00	\$13,240.84	\$15,750.00	\$14,000.00
411.242	Safety Equipment Expense	\$390.00	\$3,581.10	\$72.00	\$3,653.10	\$3,000.00	\$3,000.00
411.249	Materials & Supplies Expense	\$3,361.05	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00
411.251	Fire Equipment Maintenance Exp	\$45,808.19	\$64,080.06	\$12,000.00	\$76,080.06	\$45,000.00	\$59,000.00
411.260	Minor Equipment Expense	\$30,889.20	\$34,576.01	\$1,096.56	\$35,672.57	\$30,000.00	\$33,500.00
411.311	Audit Expense	\$400.00	\$400.00	\$0.00	\$400.00	\$400.00	\$400.00
411.314	Legal Expense	\$51.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
411.315	Physicals Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$32,000.00	\$16,000.00
411.317	Data Processing Expense	\$50.00	\$75.00	\$75.00	\$150.00	\$150.00	\$150.00
411.320	IT Services Expense	\$148.63	\$147.00	\$73.52	\$220.52	\$180.00	\$250.00
411.324	Cell Phone/IPAD/JetPacks Expense	\$6,704.18	\$4,530.39	\$2,265.68	\$6,796.07	\$7,150.00	\$7,000.00
411.327	Radio/Pager Maintenance Expense	\$240.00	\$0.00	\$0.00	\$0.00	\$700.00	\$500.00
411.341	Advertising Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00
411.342	Printing Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$30.00
411.344	Copy Expense	\$50.00	\$20.00	\$0.00	\$20.00	\$50.00	\$50.00
411.351	Commercial Ins Expense	\$20,000.00	\$6,568.38	\$19,931.62	\$26,500.00	\$26,500.00	\$29,000.00
411.354	Workers Comp Ins Exp	\$26,136.00	\$25,270.00	\$6,600.00	\$31,870.00	\$30,080.00	\$28,920.00
411.361	Electricity Expense	\$6,188.68	\$3,474.43	\$0.00	\$3,474.43	\$7,200.00	\$7,200.00
411.362	Natural Gas Expense	\$14,088.50	\$11,235.97	\$0.00	\$11,235.97	\$11,150.00	\$24,700.00
411.366	Water Service Expense	\$91.50	\$65.85	\$26.00	\$91.85	\$155.00	\$125.00
411.373	Building Maintenance Expense	\$1,150.18	\$712.62	\$575.12	\$1,287.74	\$1,300.00	\$1,300.00
411.420	Dues/Sub/Membership Exp	\$3,614.20	\$3,614.20	\$0.00	\$3,614.20	\$3,800.00	\$5,640.00
411.902	Federal Grant Expense	\$67,994.00	\$42,056.03	\$25,500.00	\$67,556.03	\$200,000.00	\$0.00
411.905	Miscellaneous Expense	\$0.00	\$85.00	\$0.00	\$85.00	\$25.00	\$25.00
411.950	Fire Police Supplies Expense	\$0.00	\$8,149.00	\$0.00	\$8,149.00	\$500.00	\$500.00
	Total Expenses	\$242,906.62	\$216,823.82	\$74,285.50	\$291,109.32	\$422,225.00	\$233,180.00
	net income/(loss)	\$23,717.79	-\$66,992.06	\$48,859.50	-\$18,132.56	\$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 2024 PROPOSED BUDGET

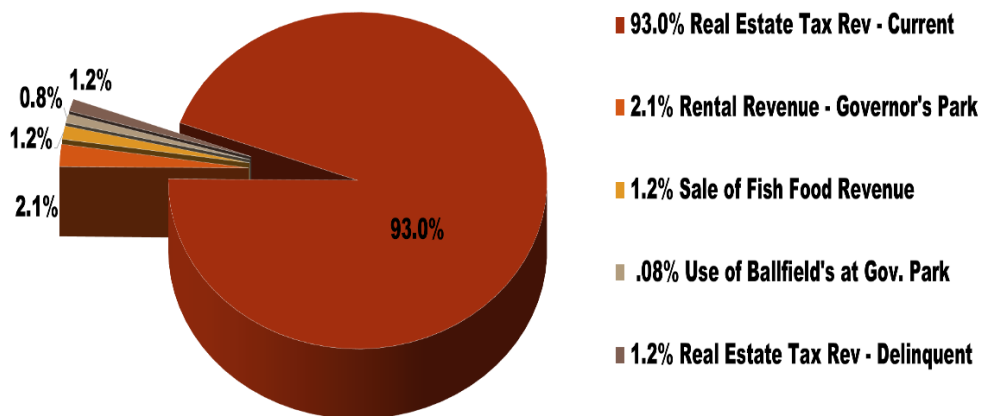
Acct #		Final 2022	2023 8 months	2023	2023 Total	2023 Budget	2024 Budget
				projected 4 months			
	<u>Revenue</u>						
301.100	Real Estate Tax Rev - Current	\$35,573.78	\$34,442.98	\$800.00	\$35,242.98	\$34,750.00	\$35,015.00
301.200	Real Estate Tax Rev - Supplement	\$13.66	\$54.75	\$1.50	\$56.25	\$15.00	\$15.00
301.400	Real Estate Tax Rev - Delinquent	\$564.84	\$378.19	\$125.00	\$503.19	\$500.00	\$500.00
341.010	Interest Income	\$57.53	\$37.96	\$18.00	\$55.96	\$50.00	\$50.00
358.110	Fire Protection Revenue (S,B,M)	\$59,582.45	\$57,066.10	\$10,650.39	\$67,716.49	\$67,715.00	\$66,585.00
387.000	Donation Revenue	\$10,000.00	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00
	<b>Total Revenue</b>	<b>\$105,792.26</b>	<b>\$91,979.98</b>	<b>\$11,594.89</b>	<b>\$103,574.87</b>	<b>\$113,030.00</b>	<b>\$102,165.00</b>
	<u>Expenses</u>						
411.210	Office Supplies Expense	\$15.00	\$0.00	\$15.00	\$15.00	\$15.00	\$15.00
411.215	Postage Expense	\$10.00	\$0.00	\$10.00	\$10.00	\$10.00	\$10.00
470.000	Payment on Fire Equipment Loans	\$106,184.36	\$63,849.94	\$28,978.00	\$92,827.94	\$97,775.00	\$87,640.00
	<b>Subtotal - Expenses</b>	<b>\$106,209.36</b>	<b>\$63,849.94</b>	<b>\$29,003.00</b>	<b>\$92,852.94</b>	<b>\$97,800.00</b>	<b>\$87,665.00</b>
492.095	Transfer to Capital Projects Fund	\$0.00	\$15,230.00	\$0.00	\$15,230.00	\$15,230.00	\$14,500.00
	<b>Total Expenses and Transfers Out</b>	<b>\$106,209.36</b>	<b>\$79,079.94</b>	<b>\$29,003.00</b>	<b>\$108,082.94</b>	<b>\$113,030.00</b>	<b>\$102,165.00</b>
	<b>net income/(loss)</b>	<b>-\$417.10</b>	<b>\$12,900.04</b>	<b>-\$17,408.11</b>	<b>-\$4,508.07</b>	<b>\$0.00</b>	<b>\$0.00</b>

# PARKS & RECREATION FUND

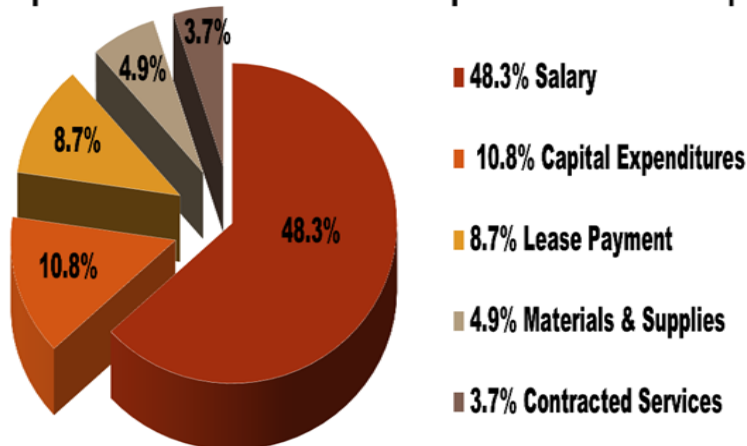
## QUICK FACTS:

- ✓ 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
- ✓ The Governors Park baseball field was completely renovated in 2023 with a state grant secured by retired Senator Jake Corman

**Top five revenues for the Parks Fund shown as percent of total fund revenue**



**Top five expenses in the Parks Fund shown as percent of total fund expenses**





**DETAILED CURRENT YEAR AND 2024 PROPOSED BUDGET**

**DETAILED REVENUE**

				2023			
		Final	2023	projected	2023	2023	2024
Acct #		2022	4 months	4 months	Total	Budget	Budget
	<u>Revenue</u>						
301.100	Real Estate Tax Rev - Current	\$113,629.73	\$110,026.19	\$3,000.00	\$113,026.19	\$110,000.00	\$111,750.00
301.200	Real Estate Tax Rev - Supplement	\$42.47	\$170.17	\$8.89	\$179.06	\$40.00	\$50.00
301.400	Real Estate Tax Rev - Delinquent	\$1,782.18	\$1,207.76	\$300.00	\$1,507.76	\$1,400.00	\$1,400.00
341.010	Interest Income	\$42.41	\$26.94	\$10.00	\$36.94	\$45.00	\$35.00
342.300	Rental Revenue - Governor's Park	\$2,470.00	\$2,570.00	\$200.00	\$2,770.00	\$2,500.00	\$2,500.00
342.301	Rental Revenue - Talleyrand Park	\$900.00	\$260.00	\$0.00	\$260.00	\$900.00	\$800.00
342.302	Talleyrand Park Application Fee	\$265.00	\$210.00	\$25.00	\$235.00	\$180.00	\$200.00
342.303	Other Reservations Revenue	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
342.460	Use of Ballfield's at Gov. Park	\$0.00	\$850.00	\$0.00	\$850.00	\$0.00	\$1,000.00
354.400	Intergovernmental Revenue	\$0.00	\$434.71	\$0.00	\$434.71	\$0.00	\$875.00
367.800	Sale of Fish Food Revenue	\$1,959.36	\$1,588.50	\$300.00	\$1,888.50	\$1,700.00	\$1,500.00
387.000	Donation Revenue	\$4,164.18	\$32.04	\$0.00	\$32.04	\$125.00	\$25.00
	Subtotal Revenue	\$125,555.33	\$117,376.31	\$3,843.89	\$121,220.20	\$116,890.00	\$120,135.00
392.095	Transfer In from Capital Projects	\$0.00	\$7,500.00	\$0.00	\$7,500.00	\$7,000.00	\$0.00
399.001	Use of Cash Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$8,315.00	\$0.00
	Total Revenues	\$125,555.33	\$124,876.31	\$3,843.89	\$128,720.20	\$132,205.00	\$120,135.00



**DETAILED EXPENSES**

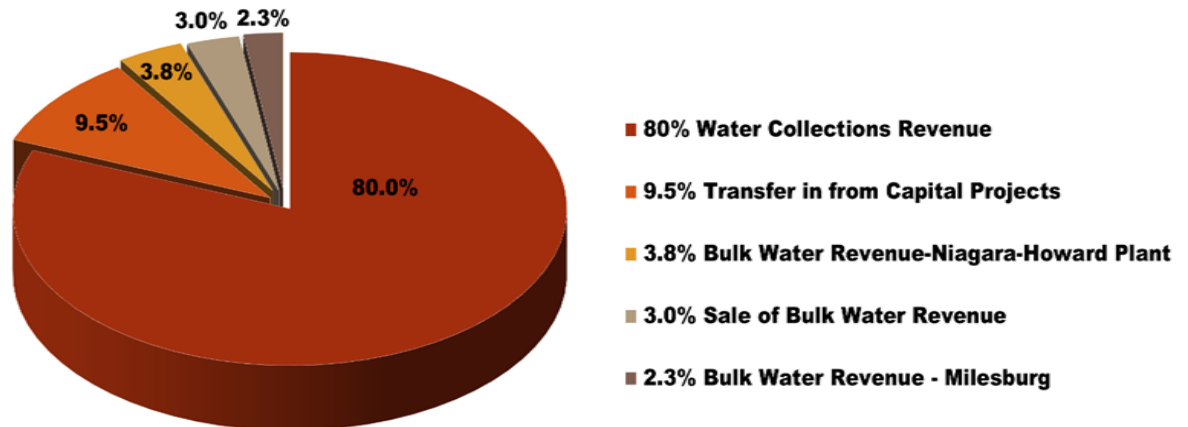
Acct #	Expenses	Final	2023	2023	2023	2023	2024
		2022	4 months	projected 4 months	Total	Budget	Budget
451.112	Salary Expense	\$51,737.02	\$38,465.92	\$17,800.00	\$56,265.92	\$52,100.00	\$58,000.00
451.192	Social Security Expense	\$3,957.89	\$2,942.65	\$1,362.00	\$4,304.65	\$3,985.00	\$4,440.00
451.210	Office Supplies Expense	\$50.00	\$90.57	\$0.00	\$90.57	\$50.00	\$50.00
451.215	Postage Expense	\$20.00	\$0.00	\$25.00	\$25.00	\$35.00	\$25.00
451.231	Fuel Expense	\$4,826.96	\$1,042.60	\$2,500.00	\$3,542.60	\$6,800.00	\$4,000.00
451.240	Fish Food Expense	\$35.98	\$40.98	\$44.00	\$84.98	\$85.00	\$90.00
451.247	Materials & Supplies Expense	\$6,351.27	\$4,077.97	\$1,500.00	\$5,577.97	\$5,600.00	\$5,900.00
451.251	Vehicle/Equipment Maint Expense	\$4,452.93	\$2,239.26	\$1,200.00	\$3,439.26	\$4,000.00	\$3,900.00
451.260	Minor Equipment Expense	\$1,586.82	\$2,457.00	\$0.00	\$2,457.00	\$1,000.00	\$2,000.00
451.311	Audit Expense	\$300.00	\$300.00	\$0.00	\$300.00	\$300.00	\$300.00
451.314	Legal Expense	\$0.00	\$0.00	\$333.00	\$333.00	\$0.00	\$0.00
451.317	Data Processing Expense	\$100.00	\$98.00	\$0.00	\$98.00	\$100.00	\$100.00
451.321	Telephone Expense	\$158.77	\$95.04	\$55.00	\$150.04	\$170.00	\$175.00
451.339	GPS Fee	\$200.26	\$114.31	\$81.65	\$195.96	\$225.00	\$0.00
451.341	Advertising Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
451.342	Printing Expense	\$0.00	\$35.00	\$0.00	\$35.00	\$50.00	\$50.00
451.351	Commercial Insurance Expense	\$1,115.00	\$0.00	\$3,855.00	\$3,855.00	\$3,855.00	\$4,000.00
451.354	Workers Comp Insurance Expense	\$1,500.00	\$2,550.00	\$0.00	\$2,550.00	\$2,550.00	\$2,800.00
451.361	Electricity Expense	\$1,305.74	\$1,051.12	\$500.00	\$1,551.12	\$1,400.00	\$1,650.00
451.375	Property Maintenance Expense	\$1,432.45	\$1,105.39	\$0.00	\$1,105.39	\$5,000.00	\$1,500.00
451.376	Park Improvements & Equip Exp	\$592.46	\$3,730.67	\$0.00	\$3,730.67	\$200.00	\$3,030.00
451.384	Equipment Rental Expense	\$140.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
451.450	Contracted Services Expense	\$4,200.00	\$7,475.00	\$0.00	\$7,475.00	\$4,500.00	\$4,500.00
451.470	Lease Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,425.00
451.905	Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal - Operating Expenses	\$84,063.55	\$67,911.48	\$29,255.65	\$97,167.13	\$92,205.00	\$107,135.00
451.700	Capital Expenditures	\$21,900.00	\$7,500.00	\$0.00	\$7,500.00	\$12,000.00	\$13,000.00
492.095	Transfer to Capital Proj-Kepler Pool Co	\$28,000.00	\$0.00	\$28,000.00	\$28,000.00	\$28,000.00	\$0.00
	Total Expenses	\$133,963.55	\$75,411.48	\$57,255.65	\$132,667.13	\$132,205.00	\$120,135.00
	net income/(loss)	-\$8,408.22	\$49,464.83	-\$53,411.76	-\$3,946.93	\$0.00	\$0.00

# WATER FUND

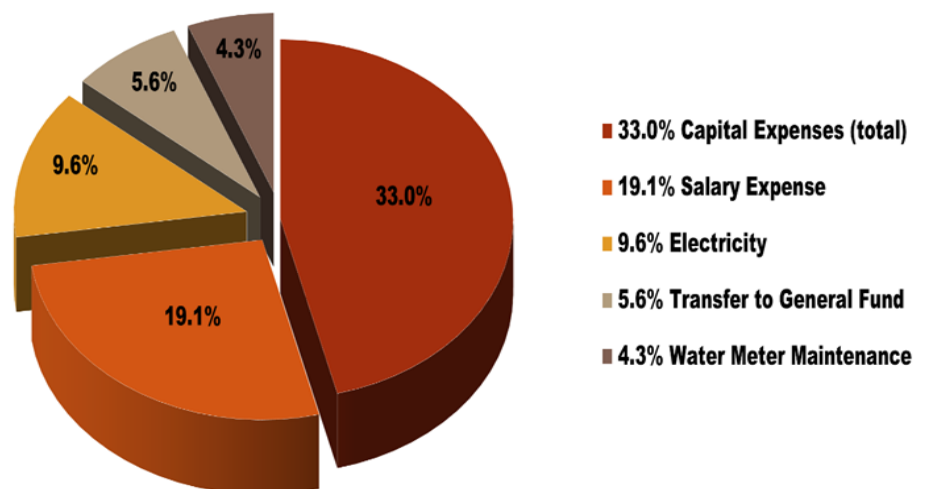
## QUICK FACTS:

- ✓ The Bellefonte Borough Authority sets the customer rates.
- ✓ The Bellefonte Borough Authority will consider rate changes at their December 12<sup>th</sup> meeting.
- ✓ 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.

**Top five revenues for the Water Fund shown as percentage of total fund revenues**



**Top five expenses for the Water Fund shown as percentage of total fund expenses**





**DETAILED CURRENT YEAR AND 2024 PROPOSED BUDGET REVENUES**

Acct #		2022 Final	2023 9 months	projected 3 months	Total 2023	2023 Budget	2024 Budget
	Revenue						
331.500	Penalty Revenue	\$29.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
341.010	Interest Income	\$559.63	\$521.31	\$225.00	\$746.31	\$500.00	\$850.00
378.000	Water Collections Revenue	\$1,562,224.27	\$1,183,406.86	\$395,000.00	\$1,578,406.86	\$1,498,000.00	\$1,594,115.00
378.001	Sale of Bulk Water Revenue	\$72,759.16	\$47,524.30	\$15,000.00	\$62,524.30	\$60,000.00	\$60,000.00
378.002	CW Line Capital Projects Revenue	\$27,204.73	\$10,924.24	\$3,640.00	\$14,564.24	\$32,000.00	\$15,250.00
378.122	Bulk Water Revenue-Niagara-Howard Plant	\$0.00	\$53,926.21	\$24,000.00	\$77,926.21	\$0.00	\$75,000.00
378.700	Bulk Water Revenue - Milesburg	\$0.00	\$31,249.59	\$15,000.00	\$46,249.59	\$0.00	\$45,000.00
378.901	Meter/Pit/Etc Sales Revenue	\$18,621.05	\$23,808.36	\$1,125.00	\$24,933.36	\$3,000.00	\$3,000.00
378.903	Vacancy Application Revenue	\$270.00	\$300.00	\$60.00	\$360.00	\$210.00	\$210.00
378.904	Water On/Off Fee Revenue	\$630.00	\$0.00	\$30.00	\$30.00	\$200.00	\$120.00
378.905	Services Provided by Water Dept	\$6,517.80	\$278.90	\$625.00	\$903.90	\$1,100.00	\$1,000.00
378.906	Posting Fee Revenue	\$240.00	\$420.00	\$100.00	\$520.00	\$300.00	\$300.00
383.400	Capacity Fees & Assessments Rev	\$31,827.20	\$11,537.10	\$607.20	\$12,144.30	\$15,180.00	\$6,070.00
389.000	Miscellaneous Revenue	\$1,191.30	\$673.75	\$0.00	\$673.75	\$0.00	\$0.00
389.003	Fee Revenue	\$87.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
391.100	Sale of Fixed Assets Revenue	\$2,515.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
	Subtotal - Revenue	\$1,724,676.34	\$1,364,570.62	\$455,412.20	\$1,819,982.82	\$1,611,490.00	\$1,800,915.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$27,405.00	\$0.00
392.095	Transfer in from Capital Projects	\$24,969.00	\$0.00	\$0.00	\$0.00	\$0.00	\$168,675.00
	Total Revenue & Transfers In	\$1,749,645.34	\$1,364,570.62	\$455,412.20	\$1,819,982.82	\$1,638,895.00	\$1,969,590.00



WATER FUND



**EXPENSES, WATER FUND**

		2022	2023	2023 projected	Total	2023	2024
	Expenses						
448.112	Salary Expense	\$349,508.81	\$285,799.62	\$53,000.00	\$338,799.62	\$363,000.00	\$376,000.00
448.143	Reimburse from WC/Disability	\$27,421.57	\$20,358.26	\$7,300.00	\$27,658.26	\$0.00	\$30,000.00
448.180	Overtime Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$29,000.00	\$0.00
448.191	Workboots Expense	\$1,200.00	\$1,391.99	\$0.00	\$1,391.99	\$1,400.00	\$1,400.00
448.192	Social Security Expense	\$27,682.79	\$22,483.05	\$4,000.00	\$26,483.05	\$29,700.00	\$31,000.00
448.193	Enrollment/Admin Exp - Retirement	\$76.80	\$147.42	\$0.00	\$147.42	\$85.00	\$175.00
448.196	Health Insurance Expense	\$97,172.83	\$103,328.76	\$7,489.82	\$110,818.58	\$110,000.00	\$80,000.00
448.197	Retirement Expense	\$29,650.78	\$13,840.62	\$25,339.42	\$39,180.04	\$30,500.00	\$33,000.00
448.198	Health Care Expense - In House	\$7,004.14	\$2,600.00	\$2,900.00	\$5,500.00	\$9,500.00	\$4,600.00
448.199	Life Insurance Expense	\$957.53	\$622.00	\$254.64	\$876.64	\$920.00	\$975.00
448.210	Office Supplies Expense	\$978.55	\$330.79	\$769.00	\$1,099.79	\$1,100.00	\$1,200.00
448.215	Postage Expense	\$3,488.34	\$102.92	\$3,000.00	\$3,102.92	\$3,500.00	\$3,000.00
448.221	Chemical Expense	\$17,757.37	\$13,147.13	\$6,000.00	\$19,147.13	\$19,000.00	\$21,000.00
448.231	Fuel Expense	\$13,900.11	\$6,570.43	\$3,500.00	\$10,070.43	\$15,200.00	\$12,000.00
448.238	Clothing & Uniform Expense	\$2,303.88	\$1,904.50	\$1,000.00	\$2,904.50	\$2,400.00	\$3,100.00
448.246	Repair/Maintenance/Misc Supp Exp	\$15,504.33	\$23,722.16	\$8,100.00	\$31,822.16	\$27,000.00	\$30,000.00
448.249	Computer Software Expense	\$8,302.38	\$6,345.12	\$3,366.50	\$9,711.62	\$8,725.00	\$11,800.00
448.251	Vehicle & Equip Maint Expense	\$14,344.61	\$18,010.16	\$6,010.00	\$24,020.16	\$20,000.00	\$24,000.00
448.253	Repairs to Water System Expense	\$21,176.98	\$65,867.67	\$20,000.00	\$85,867.67	\$30,000.00	\$50,000.00
448.254	Pump Maint/Repairs Expense	\$320.00	\$4,089.03	\$1,000.00	\$5,089.03	\$4,000.00	\$4,000.00
448.255	Water Meter Maint Expense	\$50,497.03	\$12,624.50	\$4,000.00	\$16,624.50	\$85,000.00	\$85,000.00
448.260	Tools & Minor Equipment Expense	\$4,216.09	\$6,053.36	\$500.00	\$6,553.36	\$5,500.00	\$5,500.00
448.311	Audit Expense	\$6,250.00	\$6,600.00	\$0.00	\$6,600.00	\$6,600.00	\$6,800.00
448.313	Engineering Expense	\$777.00	\$0.00	\$1,500.00	\$1,500.00	\$2,000.00	\$2,000.00

WATER FUND



**EXPENSES, WATER FUND, CONTINUED**

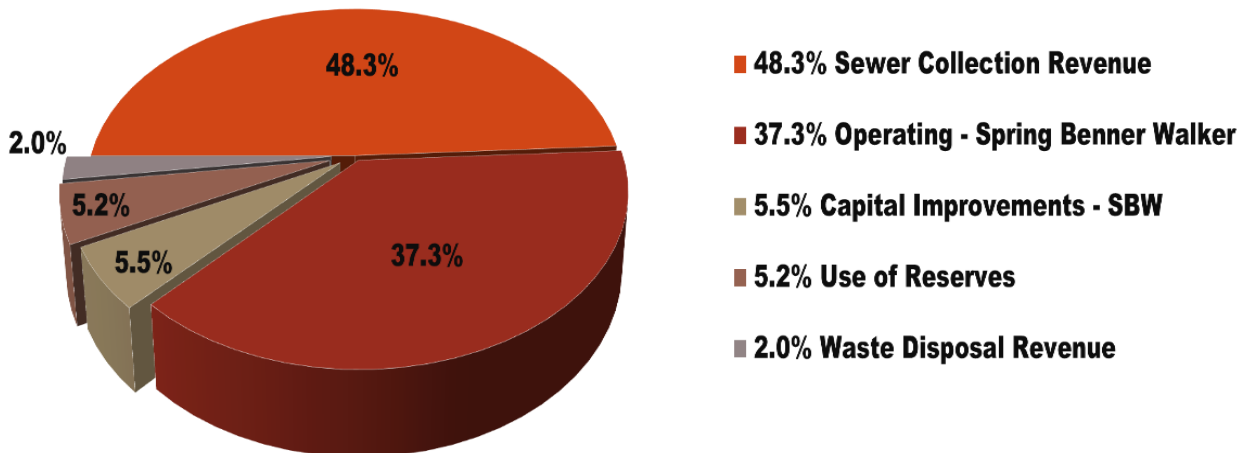
Acct #		2022	2023	projected	Total	2023	2024
		Final	9 months	3 months	2023	Budget	Budget
	Expenses (con't)						
448.314	Legal Expense	\$4,481.00	\$292.50	\$200.00	\$492.50	\$2,000.00	\$2,000.00
448.316	Water Testing Expense	\$4,005.00	\$4,395.50	\$1,700.00	\$6,095.50	\$7,000.00	\$8,000.00
448.317	Data Processing Expense	\$1,055.66	\$1,164.08	\$185.92	\$1,350.00	\$1,350.00	\$1,500.00
448.318	Service Agreement Expense	\$900.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,100.00
448.319	Pest Control Expense	\$1,012.00	\$736.00	\$368.00	\$1,104.00	\$1,200.00	\$1,200.00
448.320	IT Services Expense	\$6,521.26	\$2,675.00	\$1,100.00	\$3,775.00	\$9,000.00	\$6,500.00
448.321	Telephone Expense	\$3,366.45	\$3,855.73	\$1,600.00	\$5,455.73	\$3,400.00	\$5,700.00
448.324	Cell Phone/IPAD Expense	\$3,709.23	\$2,650.34	\$900.00	\$3,550.34	\$3,900.00	\$3,900.00
448.325	Internet Expense	\$5,578.13	\$4,637.51	\$1,700.00	\$6,337.51	\$7,000.00	\$7,000.00
448.329	SCADA System Expense	\$2,588.13	\$4,548.30	\$400.00	\$4,948.30	\$5,000.00	\$7,000.00
448.331	Travel Expense	\$0.00	\$24.05	\$0.00	\$24.05	\$50.00	\$50.00
448.339	GPS Fee Expense	\$773.76	\$522.56	\$261.28	\$783.84	\$900.00	\$0.00
448.341	Advertising Expense	\$93.79	\$73.04	\$100.00	\$173.04	\$400.00	\$400.00
448.342	Printing Expense	\$958.06	\$125.00	\$0.00	\$125.00	\$1,000.00	\$1,000.00
448.344	Copy Expense	\$350.00	\$250.00	\$0.00	\$250.00	\$250.00	\$350.00
448.351	Commercial Ins Expense	\$30,000.00	\$25,253.03	\$14,746.97	\$40,000.00	\$40,000.00	\$41,100.00
448.354	Workers Comp Ins Expense	\$18,570.00	\$17,986.41	\$2,527.18	\$20,513.59	\$19,250.00	\$18,000.00
448.361	Electricity Expense	\$221,563.57	\$121,687.69	\$50,000.00	\$171,687.69	\$185,000.00	\$190,000.00
448.362	Heating Oil Exp - Pump House	\$2,449.20	\$2,461.18	\$1,500.00	\$3,961.18	\$6,500.00	\$4,500.00
448.376	Maint of Pump Houses Expense	\$4,407.45	\$2,951.08	\$0.00	\$2,951.08	\$500.00	\$4,000.00
448.377	Maintenance of Reservoir Expense	\$38.37	\$979.60	\$0.00	\$979.60	\$400.00	\$1,000.00
448.378	Maint of Streets Expense	\$28,351.48	\$11,347.05	\$10,000.00	\$21,347.05	\$25,000.00	\$25,000.00
448.384	Equipment Rental Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
448.399	Lease Payments Expense	\$1,625.32	\$14,630.50	\$0.00	\$14,630.50	\$14,630.00	\$8,480.00
448.420	Dues/Membership/Sub Expense	\$867.83	\$873.99	\$0.00	\$873.99	\$1,000.00	\$1,000.00
448.450	Contracted Services Expense	\$9,372.05	\$4,469.50	\$1,000.00	\$5,469.50	\$12,000.00	\$20,000.00
448.460	Training Expense	\$3,499.00	\$3,009.00	\$0.00	\$3,009.00	\$4,200.00	\$4,200.00
448.470	CDL License Expense	\$778.00	\$275.00	\$0.00	\$275.00	\$185.00	\$300.00
448.471	Drug Testing Expense	\$303.78	\$104.81	\$105.00	\$209.81	\$400.00	\$400.00
448.473	Operators License Fee Expense	\$555.00	\$405.00	\$0.00	\$405.00	\$500.00	\$360.00
448.474	Repairs to Personal Property Exp	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
448.475	Other Fees Expense	\$10,361.50	\$7,811.50	\$2,500.00	\$10,311.50	\$11,500.00	\$11,500.00
448.478	Sales Tax Expense	\$1,019.40	\$0.00	\$200.00	\$200.00	\$250.00	\$250.00
497.000	STMP Implementation Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
	Subtotal - Operating Expenses	\$1,069,646.34	\$856,134.44	\$251,123.73	\$1,107,258.17	\$1,171,895.00	\$1,194,340.00
448.700	Capital Expenditures	\$150,310.12	\$79,935.45	\$10,000.00	\$89,935.45	\$260,000.00	\$585,000.00
448.701	Capital Expenditures - Water Lines	\$0.00	\$0.00	\$0.00	\$0.00	\$65,000.00	\$65,000.00
	Subtotal - Capital Expenses	\$150,310.12	\$79,935.45	\$10,000.00	\$89,935.45	\$325,000.00	\$650,000.00
492.001	Transfer to General Fund	\$90,000.00	\$67,500.00	\$22,500.00	\$90,000.00	\$90,000.00	\$110,000.00
492.095	Transfer to Capital Projects	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$20,000.00	\$0.00
492.095	Transfer to Capital Projects - CW	\$27,000.00	\$32,000.00	\$0.00	\$32,000.00	\$32,000.00	\$15,250.00
	Subtotal - Transfers	\$117,000.00	\$119,500.00	\$22,500.00	\$142,000.00	\$142,000.00	\$125,250.00
	Total Expenses & Transfers	\$1,336,956.46	\$1,055,569.89	\$283,623.73	\$1,339,193.62	\$1,638,895.00	\$1,969,590.00
	net income/(loss)	\$412,688.88	\$309,000.73	\$171,788.47	\$480,789.20	\$0.00	\$0.00

# WASTEWATER FUND

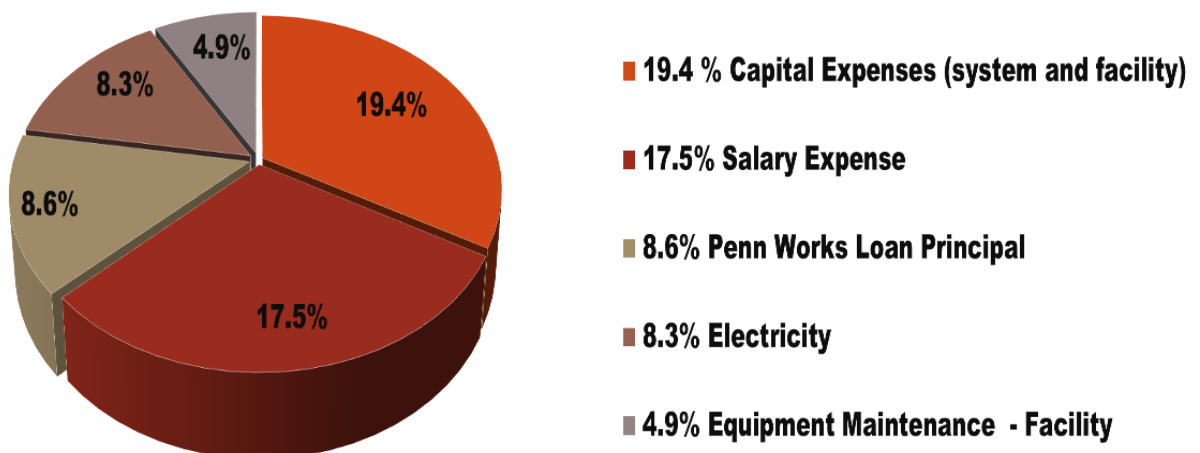
## QUICK FACTS:

- ✓ The Bellefonte Borough Authority sets the customer rates
- ✓ The Bellefonte Borough Authority will consider any rate changes at their December 12<sup>th</sup> meeting
- ✓ 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

## Top five revenues for the Sewer Fund shown as a percentage of total fund revenues



## Top five expenses for the Sewer Fund shown as percentage of total fund expenses





**CURRENT YEAR AND 2024 PROPOSED BUDGET  
DETAILED REVENUES**

		Final	2023	projected	2023	2023	2024
		2022	9 months	3 months	Total	Budget	Budget
Acct #	Revenue						
341.005	Interest Income - Money Market	\$14,747.65	\$32,251.91	\$10,750.00	\$43,001.91	\$10,000.00	\$36,500.00
341.010	Interest Income-Checking	\$208.28	\$120.73	\$35.00	\$155.73	\$175.00	\$145.00
364.110	Sewer Collection Revenue	\$1,825,236.68	\$1,380,025.53	\$460,000.00	\$1,840,025.53	\$1,858,000.00	\$1,852,000.00
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	\$2,150.76	\$922.28	\$300.00	\$1,222.28	\$1,400.00	\$1,000.00
364.172	Pretreatment Revenue	\$3,274.76	\$0.00	\$3,000.00	\$3,000.00	\$2,500.00	\$3,600.00
364.174	Waste Disposal Revenue	\$78,940.86	\$65,050.29	\$18,000.00	\$83,050.29	\$63,000.00	\$78,000.00
364.180	Bulk Water Loads Revenue	\$2,760.00	\$1,950.00	\$600.00	\$2,550.00	\$2,400.00	\$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	\$57,990.96	\$80,713.10	\$5,733.17	\$86,446.27	\$210,000.00	\$210,000.00
364.905	Operating - Spring Benner Walker	\$1,291,456.23	\$1,033,057.83	\$377,383.46	\$1,410,441.29	\$1,310,800.00	\$1,420,220.00
364.905.A	Services Provided by Sewer	\$434.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
364.920	Contribution Permit Revenue	\$600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
383.400	Tap Fees & Assessments Revenue	\$2,009.14	\$1,156.18	\$0.00	\$1,156.18	\$0.00	\$0.00
389.000	Miscellaneous Revenue - Facility	\$11.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
391.100	Sale of Fixed Assets Rev - Facility	\$1,300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal - Revenue	\$3,296,240.60	\$2,610,247.85	\$875,921.63	\$3,486,169.48	\$3,473,395.00	\$3,618,985.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$276,100.00	\$186,650.00
	Total Revenue & Transfers In	\$3,296,240.60	\$2,610,247.85	\$875,921.63	\$3,486,169.48	\$3,749,495.00	\$3,805,635.00

WASTEWATER FUND



**DETAILED EXPENSES**

		Final 2022	2023 9 months	projected 3 months	2023 Total	2023 Budget	2024 Budget
	<u>Expenses</u>						
429.112	Salary Expense	\$630,748.84	\$498,450.94	\$150,000.00	\$648,450.94	\$650,000.00	\$665,000.00
429.112.A	Salary Expense - System	\$55,437.06	\$50,504.86	\$0.00	\$50,504.86	\$59,200.00	\$50,750.00
429.143	Reimb from Workers Comp Ins	-\$8,630.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
429.180	Overtime Wages Expense-Facility	\$23,738.20	\$17,760.28	\$6,500.00	\$24,260.28	\$26,000.00	\$26,000.00
429.180.A	Overtime Wages Expense- System	\$1,554.06	\$692.64	\$0.00	\$692.64	\$1,750.00	\$1,000.00
429.190	Other Benefits Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
429.191	Workboots Expense	\$2,361.38	\$2,160.29	\$170.00	\$2,330.29	\$2,200.00	\$2,200.00
429.192	Social Security Expense	\$48,480.04	\$38,780.69	\$11,000.00	\$49,780.69	\$51,700.00	\$52,000.00
429.192.A	Social Security Expense - System	\$4,258.13	\$3,837.02	\$0.00	\$3,837.02	\$4,500.00	\$3,950.00
429.193	Enrollment/Admin Expense-Retire	\$161.60	\$167.42	\$20.00	\$187.42	\$150.00	\$210.00
429.196	Health Insurance Expense-Facility	\$135,346.90	\$114,284.27	\$24,000.00	\$138,284.27	\$148,000.00	\$157,500.00
429.196.A	Health Insurance Expense - System	\$10,170.36	\$2,676.69	\$0.00	\$2,676.69	\$4,000.00	\$3,300.00
429.197	Retirement Expense	\$23,024.34	\$14,492.01	\$19,000.00	\$33,492.01	\$47,000.00	\$55,000.00
429.197.A	Retirement Expense - System	\$3,635.57	\$4,674.02	\$0.00	\$4,674.02	\$3,800.00	\$4,750.00
429.198	Health Care Expense - In House	\$5,669.87	\$3,408.45	\$5,000.00	\$8,408.45	\$10,900.00	\$10,150.00
429.199	Life Insurance Expense-Facility	\$1,589.74	\$1,197.84	\$278.00	\$1,475.84	\$1,860.00	\$1,800.00
429.199.A	Life Insurance Expense-System	\$115.84	\$118.08	\$0.00	\$118.08	\$125.00	\$125.00
429.210	Office Supplies Expense-Facility	\$1,058.07	\$192.52	\$1,000.00	\$1,192.52	\$1,200.00	\$1,300.00
429.210.A	Office Supplies Expense-System	\$300.29	\$113.28	\$200.00	\$313.28	\$325.00	\$350.00
429.215	Postage Expense-Facility	\$183.59	\$57.12	\$45.00	\$102.12	\$225.00	\$200.00
429.215.A	Postage Expense - System	\$1,644.74	\$34.54	\$1,650.00	\$1,684.54	\$1,700.00	\$1,600.00
429.217	Shipping Fees Expense - Facility	\$96.52	\$84.49	\$100.00	\$184.49	\$200.00	\$200.00
429.217.A	Shipping Fees Expense - System	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
429.221	Chemical Expense	\$116,540.82	\$76,861.93	\$38,000.00	\$114,861.93	\$165,000.00	\$165,000.00
429.225	Laboratory Supplies Expense	\$2,756.15	\$5,736.20	\$1,000.00	\$6,736.20	\$5,000.00	\$7,000.00
429.231	Fuel Expense-Facility	\$9,111.62	\$5,262.42	\$2,100.00	\$7,362.42	\$8,800.00	\$8,800.00
429.231.A	Fuel Expense-System	\$1,428.77	\$346.69	\$1,000.00	\$1,346.69	\$1,900.00	\$1,900.00
429.238	Clothing & Uniform Expense	\$4,000.78	\$2,718.09	\$1,300.00	\$4,018.09	\$4,200.00	\$4,200.00
429.248	Computer Software Expense - Fac	\$1,083.00	\$541.50	\$541.50	\$1,083.00	\$1,200.00	\$1,200.00
429.248.A	Computer Software Expense - Sys	\$7,219.31	\$5,803.54	\$1,700.00	\$7,503.54	\$7,600.00	\$7,850.00
429.249	Materials & Supplies Expense - Fac	\$17.90	\$998.97	\$0.00	\$998.97	\$75.00	\$1,000.00

WASTEWATER FUND



**DETAILED EXPENSES, CONTINUED**

		Final	2023	projected	2023	2023	2024
	Expenses	2022	9 months	3 months	Total	Budget	Budget
429.249.A	Materials & Supplies Expense - Sys	\$695.76	\$373.79	\$1,000.00	\$1,373.79	\$9,000.00	\$1,800.00
429.251.A	Vehicle Maintenance Exp-System	\$4,812.67	\$0.00	\$500.00	\$500.00	\$3,000.00	\$2,500.00
429.252	Equipment Maint Expense - Facility	\$86,186.15	\$105,908.26	\$36,000.00	\$141,908.26	\$140,000.00	\$185,000.00
429.252.A	Equipment Maint Expense - System	\$3,994.79	\$2,741.66	\$1,000.00	\$3,741.66	\$4,500.00	\$4,500.00
429.257	Facility Maintenance Expense	\$32,202.56	\$16,127.47	\$5,500.00	\$21,627.47	\$22,500.00	\$23,000.00
429.258.A	System Maintenance Expense	\$10,602.48	\$21,367.00	\$0.00	\$21,367.00	\$80,000.00	\$20,000.00
429.260	Minor Equipment Expense- Facility	\$2,000.81	\$3,725.23	\$0.00	\$3,725.23	\$4,000.00	\$4,000.00
429.260.A	Minor Equipment Expense- System	\$1,318.65	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
429.276	Service Contract Expense - Facility	\$25,551.26	\$16,542.40	\$14,000.00	\$30,542.40	\$33,100.00	\$30,750.00
429.310.A	I & I Expense - System	\$10,700.00	\$18,150.00	\$0.00	\$18,150.00	\$20,000.00	\$20,000.00
429.311	Audit Expense	\$7,700.00	\$8,100.00	\$0.00	\$8,100.00	\$8,100.00	\$8,300.00
429.313	Engineering Expense- Facility	\$10,168.00	\$0.00	\$30,000.00	\$30,000.00	\$25,000.00	\$30,000.00
429.313.A	Engineering Expense - System	\$0.00	\$0.00	\$250.00	\$250.00	\$1,000.00	\$1,000.00
429.313.B	Engineering Expense- Fac (not bill	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$250.00
429.314	Legal Expense-Facility	\$555.00	\$679.50	\$200.00	\$879.50	\$5,000.00	\$3,000.00
429.314.A	Legal Expense-System	\$414.00	\$1,603.00	\$2,200.00	\$3,803.00	\$700.00	\$3,000.00
429.316	Analytical Testing Expense	\$36,450.00	\$24,086.30	\$9,000.00	\$33,086.30	\$35,000.00	\$40,000.00
429.317	Data Processing Expense	\$931.36	\$1,181.58	\$120.00	\$1,301.58	\$1,300.00	\$1,550.00
429.319	Pest Control Expense	\$440.00	\$352.00	\$176.00	\$528.00	\$575.00	\$575.00
429.320	IT Services Expense - Fac	\$5,660.43	\$3,167.50	\$1,500.00	\$4,667.50	\$6,600.00	\$6,000.00
429.320.a	IT Services Expense - Sys	\$339.07	\$40.00	\$200.00	\$240.00	\$500.00	\$500.00
429.321	Telephone Expense-Facility	\$1,834.55	\$1,165.99	\$550.00	\$1,715.99	\$2,000.00	\$2,000.00
429.321.A	Telephone Expense-System	\$1,598.94	\$1,084.21	\$515.00	\$1,599.21	\$1,900.00	\$1,900.00
429.324	Cell Phone Expense-Facility	\$2,708.32	\$1,889.61	\$645.00	\$2,534.61	\$3,100.00	\$3,100.00
429.324.A	Cell Phone Expense-System	\$120.00	\$0.00	\$180.00	\$180.00	\$240.00	\$240.00
429.325	Internet Expense	\$2,759.12	\$1,042.12	\$326.00	\$1,368.12	\$2,000.00	\$1,550.00
429.329	SCADA System Maint - Facility	\$30,402.17	\$1,342.25	\$0.00	\$1,342.25	\$40,000.00	\$2,500.00
429.331	Travel Expense - Facility	\$10.00	\$82.35	\$0.00	\$82.35	\$50.00	\$50.00
429.331.A	Travel Expense - System	\$18.53	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
429.339	GPS Fee Expense - Facility	\$463.16	\$261.28	\$130.64	\$391.92	\$450.00	\$0.00
429.341	Advertising Expense	\$821.57	\$1,041.84	\$150.00	\$1,191.84	\$750.00	\$1,000.00
429.342	Printing Expense - Facility	\$189.09	\$125.00	\$0.00	\$125.00	\$200.00	\$200.00
429.342.A	Printing Expense - System	\$759.45	\$164.58	\$0.00	\$164.58	\$1,000.00	\$1,000.00
429.344	Copy Expense - Facility	\$431.43	\$271.30	\$100.00	\$371.30	\$400.00	\$450.00
429.344.A	Copy Expense - System	\$100.00	\$56.87	\$75.00	\$131.87	\$150.00	\$175.00
429.350	Insurance Expense	\$2,030.00	\$2,113.00	\$0.00	\$2,113.00	\$4,200.00	\$2,500.00
429.351	Commercial Insurance Expense	\$62,000.00	\$11,969.80	\$43,530.20	\$55,500.00	\$55,500.00	\$65,500.00
429.354	Workers Comp Insurance Exp-Fac	\$43,000.00	\$32,718.56	\$281.44	\$33,000.00	\$33,000.00	\$30,000.00
429.354.A	Workers Comp Insurance Exp-Sys	\$3,500.00	\$0.00	\$3,050.00	\$3,050.00	\$3,050.00	\$2,200.00
429.357	Interest Expense - Leases	\$46.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
429.358	Interest Expense	\$46.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
429.361	Electricity Expense	\$326,000.08	\$209,854.78	\$90,000.00	\$299,854.78	\$315,000.00	\$315,000.00
429.362	Natural Gas Expense	\$11,400.69	\$8,175.55	\$3,200.00	\$11,375.55	\$11,750.00	\$12,500.00
429.374	Copier Rental/Maintenance Exp	-\$46.08	\$1,107.00	\$221.40	\$1,328.40	\$1,330.00	\$1,400.00
429.378	Maintenance of Streets Exp - System	\$18,506.01	\$0.00	\$3,000.00	\$3,000.00	\$20,000.00	\$3,000.00
429.384	Equipment Rental Expense-Facility	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00	\$400.00
429.384.A	Equipment Rental Expense-System	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00	\$800.00
429.399	Lease Payment Exp - Facility	\$9,942.12	\$43,637.25	\$4,401.88	\$48,039.13	\$49,150.00	\$49,150.00
429.399.A	Lease Payment Exp - System	\$1,068.77	\$8,478.04	\$0.00	\$8,478.04	\$8,480.00	\$8,480.00
429.420	Dues/Member/Sub Expense-Fac	\$479.50	\$498.00	\$0.00	\$498.00	\$550.00	\$550.00
429.420.A	Subscription Expense - System	\$17.33	\$26.00	\$0.00	\$26.00	\$25.00	\$30.00
429.450	Contracted Services Expense-Fac	\$14,281.88	\$800.00	\$100.00	\$900.00	\$16,000.00	\$5,000.00
429.450.A	Contracted Services Expense-Sys	\$375.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$1,000.00
429.460	Training Expense	\$2,486.88	\$7,001.08	\$500.00	\$7,501.08	\$3,300.00	\$17,000.00
429.469	Biosolids Recycling Expense	\$41,728.74	\$65,900.08	\$13,000.00	\$78,900.08	\$65,000.00	\$65,000.00
429.470	CDL License Expense	\$490.00	\$237.50	\$100.00	\$337.50	\$300.00	\$550.00

WASTEWATER FUND



**DETAILED EXPENSES, CONTINUED**

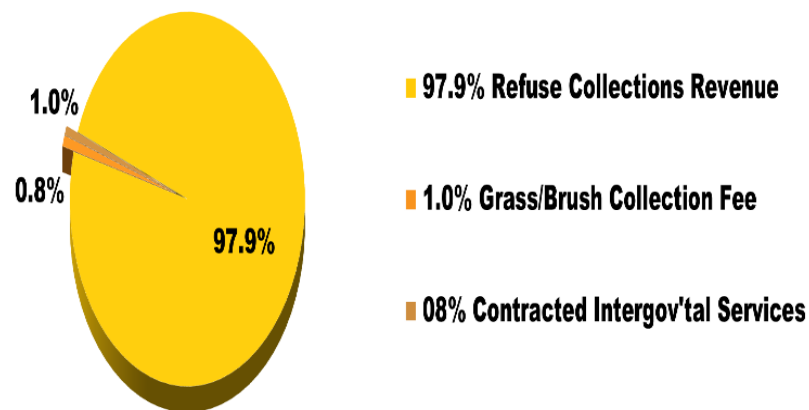
		Final	2023	projected	2023	2023	2024
	Expenses	2022	9 months	3 months	Total	Budget	Budget
429.471	Drug Testing Expense	\$103.26	\$51.63	\$100.00	\$151.63	\$200.00	\$200.00
429.472	Permit Fees Expense	\$3,750.00	\$4,075.00	\$0.00	\$4,075.00	\$3,900.00	\$4,100.00
429.473	Operators License Fee Expense-Fac	\$822.00	\$970.00	\$60.00	\$1,030.00	\$200.00	\$1,075.00
429.473.A	Operators License Fee Expense-Sys	\$0.00	\$60.00	\$0.00	\$60.00	\$120.00	\$0.00
429.475.A	Repairs to Personal Property Exp-Sys	\$403.00	\$0.00	\$500.00	\$500.00	\$3,500.00	\$2,000.00
429.476	Other Fees Expense	\$1,041.96	\$150.00	\$200.00	\$350.00	\$2,000.00	\$1,100.00
429.476.B	Other Fees Expense (not billable)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
429.905	Miscellaneous Expense-Facility	\$100.00	\$40.00	\$0.00	\$40.00	\$50.00	\$50.00
472.403.A	Penn Works Loan Principal Expense	\$312,874.95	\$238,793.61	\$0.00	\$238,793.61	\$319,190.00	\$325,635.00
472.404.A	Penn Works Loan Interest Expense	\$34,313.25	\$21,597.54	\$80,396.51	\$101,994.05	\$28,000.00	\$21,555.00
472.405.A	Reliance Loan Principal Expense	\$56,626.20	\$43,733.77	\$6,400.54	\$50,134.31	\$58,360.00	\$60,330.00
472.406.A	Reliance Loan Interest Expense	\$11,726.04	\$7,530.41	\$15,283.90	\$22,814.31	\$9,995.00	\$8,025.00
472.411.A	Northwest Loan #3892 Principal Exp	\$161,086.27	\$123,667.86	\$1,804.16	\$125,472.02	\$166,060.00	\$170,390.00
472.412.A	Northwest Loan #3892 Interest Exp	\$87,041.81	\$62,428.20	\$41,989.85	\$104,418.05	\$82,070.00	\$77,740.00
472.413.A	Northwest Loan #2846 Principal Exp	\$195,659.06	\$130,407.55	\$20,042.17	\$150,449.72	\$130,450.00	\$0.00
472.414.A	Northwest Loan #2846 Interest Exp	\$5,321.14	\$1,049.86	\$0.00	\$1,049.86	\$1,090.00	\$0.00
475.000.A	Trustee Fee Expense	\$2,200.00	\$2,200.00	\$0.00	\$2,200.00	\$2,200.00	\$1,100.00
497.000	STMP Implementation Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
498.000	COVID 19 Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal - Operating Expenses	\$2,776,464.06	\$2,113,901.95	\$697,084.19	\$2,810,986.14	\$3,062,495.00	\$2,888,635.00
429.700.C	Capital Expenditures - Facility	\$91,644.30	\$95,389.07	\$25,000.00	\$120,389.07	\$500,000.00	\$500,000.00
429.705.A	Capital Expenditures - System	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$240,000.00
	Subtotal - Capital Expenses	\$91,644.30	\$95,389.07	\$25,000.00	\$120,389.07	\$500,000.00	\$740,000.00
492.001.B	Transfer to General Fund	\$160,000.00	\$120,000.00	\$40,000.00	\$160,000.00	\$160,000.00	\$150,000.00
492.095.B	Transfer to Capital Projects Fund	\$15,000.00	\$12,000.00	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00
492.095.B	Transfer to Capital Projects Fund-Capital Impr	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00
	Subtotal - Transfers Out	\$175,000.00	\$147,000.00	\$40,000.00	\$187,000.00	\$187,000.00	\$177,000.00
	Total Expenses and Transfers Out	\$3,043,108.36	\$2,356,291.02	\$762,084.19	\$3,118,375.21	\$3,749,495.00	\$3,805,635.00
	Net Income/(Loss)	\$253,132.24	\$253,956.83	\$113,837.44	\$367,794.27	\$0.00	\$0.00

# REFUSE FUND

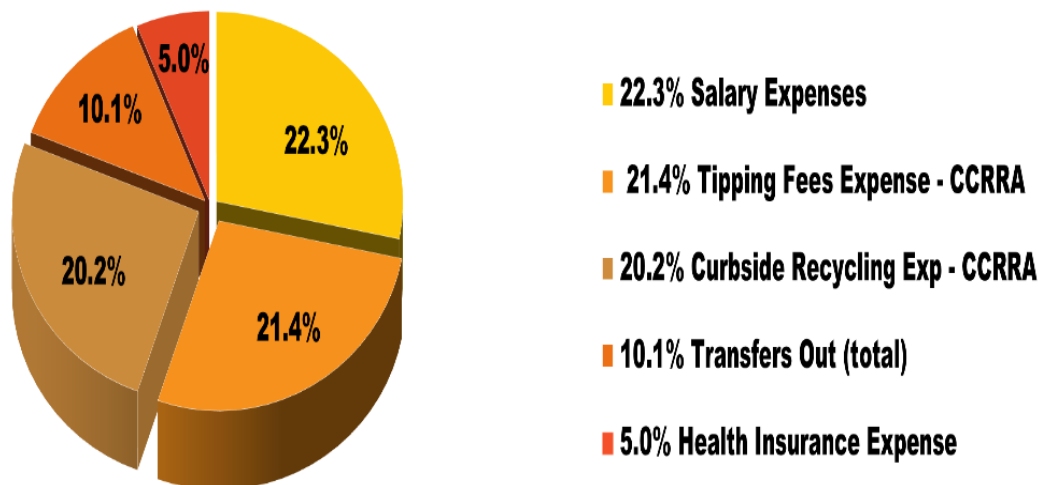
## QUICK FACTS:

- ✓ There is no increase in refuse rates being proposed for the 2024 budget
- ✓ 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

### Top three revenues for the Refuse Fund shown as percentage of total fund revenue



### Top five expenses in the Refuse Fund shown as percentage of total fund expenses







**DETAILED CURRENT YEAR AND 2024 PROPOSED BUDGET**

**REVENUE:**

				2023			
		FINAL	2023	projected	2023	2023	2024
Acct #		2022	8 months	4 months	Total	Budget	Budget
	Revenue						
341.010	Interest Income	\$271.37	\$166.83	\$79.00	\$245.83	\$240.00	\$240.00
354.150	Grant Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$350,000.00	\$0.00
358.050	Contracted Intergov'tal Services	\$9,652.62	\$0.00	\$9,600.00	\$9,600.00	\$5,600.00	\$9,800.00
364.300	Refuse Collections Revenue	\$1,113,401.40	\$795,006.16	\$400,000.00	\$1,195,006.16	\$1,230,000.00	\$1,211,575.00
364.305	Special Collections Revenue	\$7,083.80	\$2,813.50	\$600.00	\$3,413.50	\$5,000.00	\$3,400.00
364.307	Grass/Brush Collection Fee	\$12,105.00	\$12,450.00	\$30.00	\$12,480.00	\$12,000.00	\$12,000.00
364.400	Commerical Haulers Compost Fee	\$225.00	\$425.00	\$100.00	\$525.00	\$0.00	\$100.00
364.500	Sale of Recyclables Revenue	\$5,064.90	\$2,541.35	\$0.00	\$2,541.35	\$0.00	\$0.00
364.520	Fee for Refuse Containers	\$1,560.00	\$3,895.00	\$70.00	\$3,965.00	\$300.00	\$700.00
364.521	Fee for Recycling Containers	\$98.00	\$42.00	\$0.00	\$42.00	\$35.00	\$35.00
380.000	Miscellaneous Revenue	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
380.003	NSF Fee Revenue	\$0.00	\$20.00	\$20.00	\$40.00	\$0.00	\$0.00
	<b>Total Revenue</b>	<b>\$1,149,762.09</b>	<b>\$817,359.84</b>	<b>\$410,499.00</b>	<b>\$1,227,858.84</b>	<b>\$1,603,175.00</b>	<b>\$1,237,850.00</b>

REFUSE FUND



**EXPENSES:**

Acct #	Expenses	FINAL	2023	2023	2023	2023	2024
		2022	8 months	projected	Total	Budget	Budget
427.112	Salary Expense	\$265,713.25	\$187,875.58	\$83,225.32	\$271,100.90	\$275,000.00	\$275,500.00
427.180	Overtime Wages	\$8,562.39	\$6,569.15	\$2,900.00	\$9,469.15	\$9,000.00	\$9,800.00
427.191	Workboot Expense	\$941.68	\$800.00	\$0.00	\$800.00	\$800.00	\$800.00
427.192	Social Security Expense	\$20,147.49	\$14,436.86	\$5,700.00	\$20,136.86	\$20,000.00	\$21,000.00
427.193	Enrollment/Admin Exp-Retirement	\$76.00	\$73.44	\$0.00	\$73.44	\$80.00	\$85.00
427.196	Health Insurance Expense	\$62,318.69	\$36,514.85	\$8,400.00	\$44,914.85	\$60,000.00	\$62,000.00
427.197	Retirement Expense	\$17,108.64	\$4,105.87	\$8,000.00	\$12,105.87	\$25,500.00	\$26,000.00
427.198	Health Care Exp - In House	\$2,300.00	\$848.16	\$2,250.00	\$3,098.16	\$3,700.00	\$3,100.00
427.199	Life Insurance Expense	\$683.21	\$473.56	\$236.72	\$710.28	\$710.00	\$750.00
427.210	Office Supplies Expense	\$250.30	\$295.87	\$0.00	\$295.87	\$265.00	\$350.00
427.215	Postage Expense	\$1,688.33	\$106.67	\$1,500.00	\$1,606.67	\$1,700.00	\$1,600.00
427.231	Fuel Expense	\$36,739.70	\$17,130.04	\$10,900.00	\$28,030.04	\$40,500.00	\$34,000.00
427.238	Clothing & Uniform Expense	\$1,878.97	\$1,409.00	\$750.00	\$2,159.00	\$1,800.00	\$2,400.00
427.249	Computer Software Expense	\$8,302.34	\$5,793.30	\$2,300.00	\$8,093.30	\$8,800.00	\$8,500.00
427.250	Repair/Maint/Misc Supplies Exp	\$2,145.90	\$102.08	\$23,000.00	\$23,102.08	\$2,400.00	\$2,500.00
427.251	Collection Equip Maint Exp	\$28,183.62	\$14,814.18	\$8,000.00	\$22,814.18	\$26,205.00	\$26,000.00
427.260	Minor Equipment Expense	\$955.96	\$102.91	\$400.00	\$502.91	\$1,100.00	\$500.00
427.262	Trash Receptacles Expense	\$0.00	\$12,525.00	\$0.00	\$12,525.00	\$0.00	\$0.00
427.311	Audit Expense	\$1,650.00	\$1,750.00	\$0.00	\$1,750.00	\$1,750.00	\$1,850.00
427.314	Legal Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
427.317	Data Processing Expense	\$375.00	\$424.75	\$0.00	\$424.75	\$425.00	\$475.00
427.319	Pest Control Expense	\$1,023.00	\$651.00	\$372.00	\$1,023.00	\$1,175.00	\$1,175.00
427.320	IT Services Expense	\$339.06	\$0.00	\$0.00	\$0.00	\$500.00	\$100.00
427.321	Telephone Expense	\$1,430.02	\$855.73	\$585.00	\$1,440.73	\$1,500.00	\$1,525.00
427.324	Cell Phone Expense	\$1,380.00	\$805.77	\$900.00	\$1,705.77	\$1,440.00	\$1,620.00
427.325	Internet Expense	\$1,301.28	\$900.47	\$460.00	\$1,360.47	\$1,300.00	\$1,430.00
427.326	Swiftreach Expense	\$669.20	\$104.00	\$500.00	\$604.00	\$1,000.00	\$1,000.00

REFUSE FUND



**EXPENSES, CONTINUED:**

Acct #		FINAL	2023	2023	2023	2023	2024
		2022	8 months	projected 4 months	Total	Budget	Budget
	Expenses (cont')						
427.327	Radio Maintenance Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
427.328	Gate Expenses	\$200.39	\$105.00	\$75.00	\$180.00	\$250.00	\$190.00
427.329	Video Recording & Storage Expense	\$720.00	\$180.00	\$0.00	\$180.00	\$1,500.00	\$0.00
427.339	GPS Fee Expense	\$856.74	\$457.24	\$326.60	\$783.84	\$900.00	\$0.00
427.341	Advertising Expense	\$353.77	\$339.40	\$0.00	\$339.40	\$300.00	\$300.00
427.342	Printing Expense	\$1,533.56	\$0.00	\$500.00	\$500.00	\$1,400.00	\$750.00
427.344	Copy Expense	\$144.95	\$75.00	\$50.00	\$125.00	\$150.00	\$150.00
427.351	Commercial Ins Expense	\$11,500.00	\$9,792.86	\$2,207.14	\$12,000.00	\$12,000.00	\$12,000.00
427.354	Workers Comp Ins Expense	\$12,000.00	\$16,000.00	\$0.00	\$16,000.00	\$16,000.00	\$13,000.00
427.361	Electricity Expense	\$1,725.88	\$1,113.08	\$625.00	\$1,738.08	\$2,000.00	\$2,000.00
427.362	Heating Oil Expense	\$1,282.94	\$663.63	\$800.00	\$1,463.63	\$2,500.00	\$2,000.00
427.364	Cardboard Recycling Prog-CCRRA	\$23,157.00	\$15,825.00	\$11,250.00	\$27,075.00	\$28,000.00	\$28,000.00
427.365	Tipping Fees Expense - CCRRA	\$231,142.33	\$148,025.79	\$108,500.00	\$256,525.79	\$265,000.00	\$265,000.00
427.367	Curbside Recycling Exp - CCRRA	\$170,116.17	\$141,802.68	\$101,275.35	\$243,078.03	\$245,000.00	\$250,000.00
427.368	Comm Recycling Exp - CCRRA	\$22,422.00	\$16,835.00	\$12,025.00	\$28,860.00	\$29,000.00	\$29,750.00
427.369	Other Recycling Expense - CCRRA	\$371.50	\$51.00	\$100.00	\$151.00	\$500.00	\$375.00
427.373	Building Repair & Maint Expense	\$4,652.97	\$1,755.15	\$500.00	\$2,255.15	\$2,600.00	\$2,400.00
427.384	Equipment Rental Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00	\$0.00
427.400	Lease Expense	\$2,780.22	\$8,478.05	\$0.00	\$8,478.05	\$8,480.00	\$8,480.00
427.420	Dues/Member/Sub Expense	\$17.33	\$0.00	\$17.33	\$17.33	\$20.00	\$20.00
427.450	Contracted Services Expense	\$8,220.00	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00	\$12,000.00
427.460	Training Expense	\$2,422.00	\$0.00	\$0.00	\$0.00	\$125.00	\$125.00
427.470	CDL License Expense	\$91.50	\$0.00	\$100.00	\$100.00	\$200.00	\$200.00
427.471	Drug Testing Expense	\$148.89	\$51.63	\$75.00	\$126.63	\$250.00	\$250.00
427.474	Repair/Replace Private Property	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	\$1,000.00
427.475	Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
427.742	License/Permit Fee Expense	\$350.00	\$350.00	\$0.00	\$350.00	\$500.00	\$450.00
497.000	STMP Implementation Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
	Subtotal - Expenses	\$962,374.17	\$671,368.75	\$407,805.46	\$1,079,174.21	\$1,118,175.00	\$1,112,850.00
427.700	Capital Expenditures	\$1,925.00	\$0.00	\$0.00	\$0.00	\$360,000.00	\$0.00
492.001	Transfer to General Fund	\$75,000.00	\$37,500.00	\$37,500.00	\$75,000.00	\$75,000.00	\$75,000.00
492.095	Transfer to Capital Projects Fund	\$63,000.00	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00
	Subtotal - Transfers Out	\$138,000.00	\$87,500.00	\$37,500.00	\$125,000.00	\$125,000.00	\$125,000.00
	Total Expenses and Transfers Out	\$1,102,299.17	\$758,868.75	\$445,305.46	\$1,204,174.21	\$1,603,175.00	\$1,237,850.00
	net income/(loss)	\$47,462.92	\$58,491.09	-\$34,806.46	\$23,684.63	\$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 2024 PROPOSED BUDGET

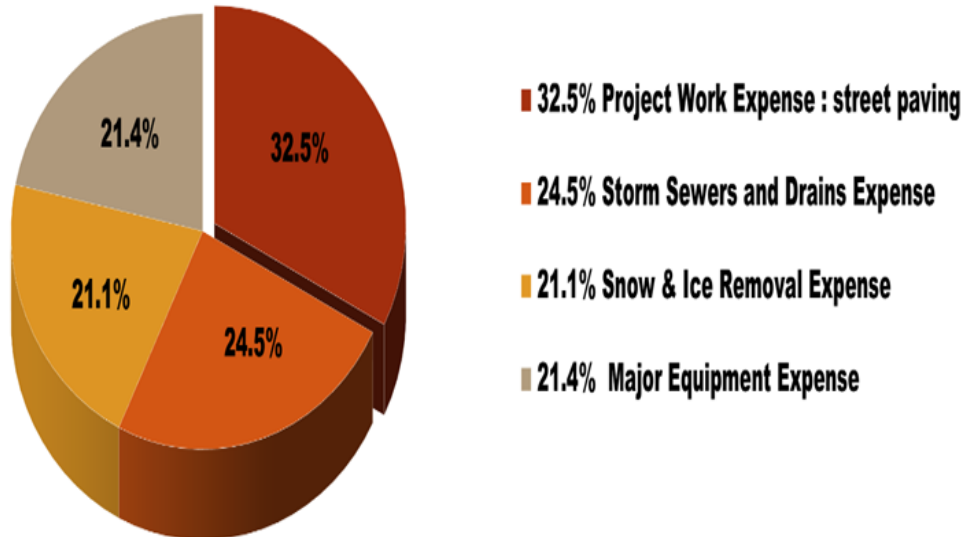
Acct #		Final 2022	2023 9 months	2023	2023 Total	2023 Budget	2024 Budget
				projected 3 months			
	<u>Revenue</u>						
340.000	Interest on Loan - Keystone Grant	\$3,745.92	\$2,736.26	\$889.42	\$3,625.68	\$3,626.00	\$3,450.00
341.000	Principal on Loan - Keystone Grant	\$5,799.00	\$17,461.00	\$5,842.00	\$23,303.00	\$23,303.00	\$23,480.00
341.010	Interest Income	\$980.87	\$3,379.27	\$1,700.00	\$5,079.27	\$300.00	\$1,000.00
351.000	American Rescue Grant Funds	\$27,654.53	\$56,701.62	\$0.00	\$56,701.62	\$0.00	\$0.00
354.001	Grant Funds	\$1,132,875.95	\$4,005,179.83	\$205,000.00	\$4,210,179.83	\$0.00	\$0.00
387.000	Donation Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,000.00
	Subtotal - Revenue	\$1,171,056.27	\$4,085,457.98	\$213,431.42	\$4,298,889.40	\$27,229.00	\$62,930.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$2,237,676.00	\$1,108,160.00
	Total Revenues	\$1,171,056.27	\$4,085,457.98	\$213,431.42	\$4,298,889.40	\$2,264,905.00	\$1,171,090.00
	<u>Expenses</u>						
410.700	Police Dept Grant Expense	\$929,913.86	\$409,899.30	\$200,000.00	\$609,899.30	\$855,135.00	\$300,085.00
451.700	Bandshell Grant Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.00
465.700	Gov Park Baseball Field Grant Exp	\$202,962.09	\$795,280.53	\$5,000.00	\$800,280.53	\$1,066,794.00	\$182,000.00
489.210	Office Supplies Expense	\$0.00	\$62.98	\$25.00	\$87.98	\$5.00	\$75.00
490.000	Nittany Valley Jt Comp Plan Exp	\$0.00	\$223.78	\$100.00	\$323.78	\$0.00	\$0.00
498.100	American Rescue Funds Expense	\$2,685.53	\$59,701.62	\$9,000.00	\$68,701.62	\$342,971.00	\$261,000.00
999.998	For Future Keystone Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$27,930.00
	Total Expenses	\$1,135,561.48	\$1,265,168.21	\$214,125.00	\$1,479,293.21	\$2,264,905.00	\$1,171,090.00
492.006	Transfer to Water Fund	\$24,969.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Net income/(loss)	\$10,525.79	\$2,820,289.77	-\$693.58	\$2,819,596.19	\$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

**Top four Liquid Fuel fund expenses shown as percentage of total fund expenses**





LIQUID FUELS FUND

**DETAILED CURRENT YEAR AND 2024 PROPOSED BUDGET**

				2023			
		2022	2023	projected	2023	2023	2024
Acct #		Final	9 months	3 months	Total	Budget	Budget
	<u>Revenue</u>						
341.010	Interest Income	\$1,353.16	\$1,345.34	\$450.00	\$1,795.34	\$1,000.00	\$1,300.00
355.020	State Aid Revenue	\$167,706.61	\$173,868.55	\$0.00	\$173,868.55	\$170,345.00	\$170,990.00
	Subtotal Revenue	\$169,059.77	\$175,213.89	\$450.00	\$175,663.89	\$171,345.00	\$172,290.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$130,405.00	\$135,410.00
	Total Revenue	\$169,059.77	\$175,213.89	\$450.00	\$175,663.89	\$301,750.00	\$307,700.00
	<u>Expenses</u>						
430.260	Minor Equipment Expense	\$7,649.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
430.740	Major Equipment Expense	\$90,248.00	\$0.00	\$0.00	\$0.00	\$60,000.00	\$66,000.00
432.000	Snow & Ice Removal Expense	\$43,110.52	\$0.00	\$55,000.00	\$55,000.00	\$65,000.00	\$65,000.00
433.000	Traffic Control Devices Expense	\$1,336.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
436.000	Storm Sewers and Drains Exp	\$0.00	\$4,919.00	\$10,000.00	\$14,919.00	\$75,000.00	\$75,000.00
437.000	Repairs of Tools & Machinery Exp	\$111.92	\$313.71	\$1,000.00	\$1,313.71	\$1,750.00	\$1,700.00
438.000	Maint/Repairs of Roads & Bridges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
439.000	Project Work Expense	\$81,018.42	\$166.54	\$99,000.00	\$99,166.54	\$100,000.00	\$100,000.00
	Total Expenses	\$223,473.86	\$5,399.25	\$165,000.00	\$170,399.25	\$301,750.00	\$307,700.00
	net income/(loss)	-\$54,414.09	\$169,814.64	-\$164,550.00	\$5,264.64	\$0.00	\$0.00

# EMERGENCY MEDICAL SERVICES FUND

## QUICK FACTS:

- ✓ An increase of .05 mills is being considered by council
- ✓ This fund is supported by a special line item real estate tax
- ✓ Bellefonte Emergency Medical Services (EMS) serves the borough as well as the region
- ✓ Medical/insurance receipts do not cover the cost of services. EMS services are financially challenged due to inadequate funding.
- ✓ There is no requirement that each municipality provide a designated amount of funding to subsidize services rendered within that municipality.

## DETAILED CURRENT YEAR AND 2024 PROPOSED BUDGET

		2022	2023	projected	2023	2023	2024
Acct #		Final	9 months	3 months	Total	Budget	Budget
	<u>Revenue</u>						
301.100	Real Estate Tax Rev - Current	\$24,702.13	\$23,918.75	\$800.00	\$24,718.75	\$24,000.00	\$29,150.00
301.200	Real Estate Tax Rev - Supplement	\$9.25	\$36.41	\$1.90	\$38.31	\$10.00	\$10.00
301.400	Real Estate Tax Rev - Delinquent	\$387.06	\$262.29	\$80.00	\$342.29	\$300.00	\$300.00
341.010	Interest Income	\$3.88	\$2.43	\$0.25	\$2.68	\$5.00	\$5.00
	<b>Total Revenue</b>	<b>\$25,102.32</b>	<b>\$24,219.88</b>	<b>\$882.15</b>	<b>\$25,102.03</b>	<b>\$24,315.00</b>	<b>\$29,465.00</b>
	<u>Expenses</u>						
412.000	EMS Expenses	\$25,693.66	\$24,037.18	\$350.00	\$24,387.18	\$24,305.00	\$29,455.00
412.210	Office Supplies Expense	\$10.00	\$90.57	\$0.00	\$90.57	\$10.00	\$10.00
	<b>Total Expenses</b>	<b>\$25,703.66</b>	<b>\$24,127.75</b>	<b>\$350.00</b>	<b>\$24,477.75</b>	<b>\$24,315.00</b>	<b>\$29,465.00</b>
	<b>net income/(loss)</b>	<b>-\$601.34</b>	<b>\$92.13</b>	<b>\$532.15</b>	<b>\$624.28</b>	<b>\$0.00</b>	<b>\$0.00</b>

# 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 2024 PROPOSED BUDGET

### REVENUES

Acct #		Final 2022	2023 9 months	projected 3 months	2023 Total	2023 Budget	2024 Budget
	<u>Revenue</u>						
341.010	Interest Income - Checking, Savings	\$39,812.45	\$82,956.95	\$9,500.00	\$92,456.95	\$20,000.00	\$20,000.00
341.020	Interest Income - Sweep Account	\$0.00	\$0.00	\$18,000.00	\$18,000.00	\$0.00	\$55,000.00
399.000	Use of Reserves - Streets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$280,000.00
399.005	Use of Reserves - Parks	\$0.00	\$0.00	\$0.00	\$0.00	\$7,000.00	\$0.00
399.006	Use of Reserves - Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$188,500.00
	Subtotal - Revenue	\$39,812.45	\$82,956.95	\$27,500.00	\$110,456.95	\$27,000.00	\$543,500.00
392.001	Transfer in from General Fund	\$117,500.00	\$117,500.00	\$0.00	\$117,500.00	\$117,500.00	\$117,500.00
392.004	Transfer in from Fire Equipment	\$7,400.00	\$15,230.00	\$0.00	\$15,230.00	\$15,230.00	\$14,500.00
392.005.A	Transfer in From Parks-Reserved for pool project	\$28,000.00	\$28,000.00	\$0.00	\$28,000.00	\$28,000.00	\$0.00
392.006	Transfer in from Water Fund	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$0.00	\$0.00
392.006.A	Transfer in from Water Fund-CW	\$27,000.00	\$32,000.00	\$0.00	\$32,000.00	\$32,000.00	\$15,250.00
392.008	Transfer in from Sewer Fund	\$15,000.00	\$27,000.00	\$0.00	\$27,000.00	\$15,000.00	\$27,000.00
392.009	Transfer in from Refuse Fund	\$63,000.00	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00
	Subtotal - Transfers In	\$257,900.00	\$289,730.00	\$0.00	\$289,730.00	\$257,730.00	\$224,250.00
	Total - Revenue & Transfers In	\$297,712.45	\$372,686.95	\$27,500.00	\$400,186.95	\$284,730.00	\$767,750.00



CAPITAL PROJECTS FUND



**EXPENSES**

Acct #		Final 2022	2023 9 months	projected 3 months	2023 Total	2023 Budget	2024 Budget
	<b>Expenses</b>						
452.450	NVJRA - Transfer Pool Funds	\$112,000.00	\$28,000.00	\$0.00	\$28,000.00	\$28,000.00	\$0.00
493.000	Office Supplies Expense	\$0.00	\$0.00	\$5.00	\$5.00	\$5.00	\$5.00
500.001	Street Paving	\$80,648.40	\$0.00	\$0.00	\$0.00	\$47,500.00	\$47,500.00
500.004	Future Fire Equipment Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$15,230.00	\$14,500.00
500.002	Future Streets Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	\$0.00
500.006.A	Future Water Projects - CW	\$0.00	\$0.00	\$0.00	\$0.00	\$32,000.00	\$15,250.00
500.008	Future Sewer Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	\$27,000.00
500.009	Future Refuse Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00
500.099	Future Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$19,995.00	\$74,995.00
	<b>Subtotal - Expenses</b>	<b>\$192,648.40</b>	<b>\$28,000.00</b>	<b>\$5.00</b>	<b>\$28,005.00</b>	<b>\$277,730.00</b>	<b>\$229,250.00</b>
492.001	Transfer to General Fund-Streets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350,000.00
492.005	Transfer to Parks	\$0.00	\$7,500.00	\$0.00	\$7,500.00	\$7,000.00	\$0.00
492.006	Transfer to Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$188,500.00
	<b>Subtotal - Transfers Out</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>\$0.00</b>	<b>\$7,500.00</b>	<b>\$7,000.00</b>	<b>\$538,500.00</b>
	<b>Total Expenses &amp; Transfers Out</b>	<b>\$192,648.40</b>	<b>\$35,500.00</b>	<b>\$5.00</b>	<b>\$35,505.00</b>	<b>\$284,730.00</b>	<b>\$767,750.00</b>
	<b>Net income/(loss)</b>	<b>\$105,064.05</b>	<b>\$337,186.95</b>	<b>\$27,495.00</b>	<b>\$364,681.95</b>	<b>\$0.00</b>	<b>\$0.00</b>

# 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
- ✓ Council is considering the use of \$30,000 from this Fund to put toward restroom and batting cage improvements at Governors Park

## DETAILED CURRENT YEAR AND 2024 PROPOSED BUDGET REVENUE

		2022	2023	projected	Total	2023	2024
Acct #		Final	9 months	3 months	2023	Budget	Budget
	Revenue						
341.010	Interest Income	\$4,147.44	\$4,972.85	\$800.00	\$5,772.85	\$2,100.00	\$4,500.00
342.200	Rental Income	\$0.00	\$13,000.00	\$0.00	\$13,000.00	\$15,600.00	\$15,600.00
354.030	State Grant Proceeds	\$41,400.00	\$0.00	\$308,513.00	\$308,513.00	\$100,000.00	\$327,000.00
357.030	Local Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$177,000.00	\$0.00
378.122	Bulk Water Sales-Niagara-Howard Plant	\$163,544.13	\$53,926.20	\$39,347.52	\$93,273.72	\$164,000.00	\$95,000.00
378.700	Milesburg Water Usage Revenue	\$90,805.16	\$31,249.59	\$15,624.80	\$46,874.39	\$90,000.00	\$48,000.00
391.900	Sale of Fixed Assets	\$940,205.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Subtotal Revenue	\$1,240,101.73	\$103,148.64	\$364,285.32	\$467,433.96	\$548,700.00	\$490,100.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$83,195.00	\$180,150.00
	Total Revenue	\$1,240,101.73	\$103,148.64	\$364,285.32	\$467,433.96	\$631,895.00	\$670,250.00

BULK WATER / REDEVELOPMENT FUND



**EXPENSES**

		2022	2023	projected	Total	2023	2024
Acct #		Final	9 months	3 months	2023	Budget	Budget
	Expenses						
410.700	Police Dept Upgrade Expense	\$16,632.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
436.318	Parkview Heights Stormwater Mgmt Exp	\$44,067.49	\$334.00	\$0.00	\$334.00	\$277,000.00	\$0.00
450.215	Armory Postage Expense	\$10.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
450.314	Armory Legal Expense	\$3,010.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
450.351	Armory Commercial Insurance Exp	\$1,420.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
450.361	Armory Electricity Expense	\$252.41	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
450.373	Armory Building Maint Expense	\$32.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
451.361	Electricity - Water St Property	\$1,222.27	\$2,103.48	\$1,200.00	\$3,303.48	\$500.00	\$3,500.00
451.700	Baseball Field Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00
451.800	Water St Property Expenses	\$815.26	\$17.17	\$0.00	\$17.17	\$5,100.00	\$1,000.00
455.215	Postage Expense	\$0.00	\$0.00	\$5.00	\$5.00	\$5.00	\$5.00
455.310	Audit Expense	\$0.00	\$350.00	\$0.00	\$350.00	\$350.00	\$400.00
455.314	Legal Fees Expense	\$245.00	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00
46.250	Waterfront Expenses	\$0.00	\$3,675.00	\$0.00	\$3,675.00	\$0.00	\$4,000.00
460.351	Commercial Insurance Exp-Waterfront	\$1,000.00	\$0.00	\$600.00	\$600.00	\$600.00	\$650.00
460.361	Electricity Expense-Waterfront	\$845.84	\$1,012.63	\$350.00	\$1,362.63	\$1,200.00	\$1,500.00
463.500	Contribution to CBICC	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
465.210	Office Supplies Expense	\$30.00	\$90.58	\$0.00	\$90.58	\$30.00	\$30.00
471.710	Water St Building Loan-FNB-Principal	\$23,324.02	\$17,888.50	\$6,041.96	\$23,930.46	\$23,935.00	\$24,555.00
471.711	Water St Building Loan-FNB-Interest	\$2,283.14	\$1,316.87	\$359.83	\$1,676.70	\$1,675.00	\$1,055.00
472.401	Prin Payments-NW Loan #3432-Waterfront	\$0.00	\$40,784.29	\$13,839.26	\$54,623.55	\$54,615.00	\$56,635.00
472.402	Int Exp-NW Loan #3432-Waterfront	\$0.00	\$13,049.12	\$4,105.21	\$17,154.33	\$17,165.00	\$15,145.00
472.900	Interest Expense-Reliance #914-Armory	\$6,516.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
472.901	Principal payments-Reliance #914-Armory	\$524,130.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
481.500	Conservation of Natural Resources Exp	\$3,469.50	\$0.00	\$3,470.00	\$3,470.00	\$3,470.00	\$3,775.00
485.600	Gamble Mill Expenses	\$87.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
490.003	Train Station Grant Expense	\$102,793.07	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
490.004	Baseball Field Grant Expense	\$30,640.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
490.005	Spring St Streetscape Project Expense	\$16,649.98	\$40,552.58	\$5,000.00	\$45,552.58	\$0.00	\$327,000.00
497.000	Grant Expense	\$71,777.88	\$217,950.00	\$0.00	\$217,950.00	\$0.00	\$0.00
499.905	Miscellaneous Expense	\$0.00	\$153.63	\$0.00	\$153.63	\$0.00	\$0.00
	Subtotal - Expenses	\$852,255.66	\$339,277.85	\$35,971.26	\$375,249.11	\$386,895.00	\$470,250.00
430.700	Capital Expenditures - Musser Lane	\$0.00	\$26,831.81	\$45,000.00	\$71,831.81	\$245,000.00	\$200,000.00
	Total Expenses & Capital Expenditures	\$852,255.66	\$366,109.66	\$80,971.26	\$447,080.92	\$631,895.00	\$670,250.00
	net income/(loss)	\$387,846.07	-\$262,961.02	\$283,314.06	\$20,353.04	\$0.00	\$0.00

# CAPITAL BUDGET PLAN

## QUICK FACTS:

- ✓ Staff is working on the implementation of a separate Capital Improvement Budget. With scarce resources, it is difficult to find the resources to set aside for a capital Improvement budget. This is the beginning of a Capital Improvement Budget.

### FIRE DEPARTMENT – OPERATING

Bellefonte Fire Department 5 year Capital Improvement Plan	2024	2025	2026	2027	2028
thermal imaging cameras (Undine)		\$ 14,000.00			
battery operated fan (Logan)		\$ 6,000.00			
lease to own equipment(Logan or Undine)			\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Total Capital Improvement reserve required by year	\$ -	\$ 20,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Capital improvement budget (from fire equipment fund)	\$ 14,500.00	\$ 29,000.00	\$ 23,500.00	\$ 33,000.00	\$ 42,500.00
Yearly Surplus or deficit	\$ 14,500.00	\$ 9,000.00	\$ 18,500.00	\$ 28,000.00	\$ 37,500.00

### REFUSE FUND

Refuse Department 5 year Capital Improvement Plan	2024	2025	2026	2027	2028
Garbage truck 5 year lease to own in 2026			\$ 48,000.00	\$ 48,000.00	\$ 48,000.00
Misc. project cost increases covered with capital reserve					
Total Capital Improvement reserve required by year	\$ -	\$ -	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00
Capital improvement budget (from future equipment line item)	\$ 50,000.00	\$ 100,000.00	\$ 150,000.00	\$ 152,000.00	\$ 154,000.00
Yearly Surplus or deficit	\$ 50,000.00	\$ 100,000.00	\$ 102,000.00	\$ 104,000.00	\$ 106,000.00

### PARKS FUND

Parks and Recreation 5 year Capital Improvement Plan	2024	2025	2026	2027	2028
new truck leased to own	\$ 10,425.00	\$ 10,425.00	\$ 10,425.00		
new lawn mower purchase	\$ 13,000.00				
lawn mower lease		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
part time winter employee		\$ 13,874.17	\$ 14,414.20	\$ 15,125.18	\$ 16,026.07
extra budget expenses	\$ 4,575.00				
Total Capital Improvement reserve required by year	\$ 28,000.00	\$ 25,799.17	\$ 26,339.20	\$ 16,625.18	\$ 17,526.07
Capital improvement budget addition (\$28000)	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00	\$ 28,000.00
Yearly Surplus	\$ -	\$ 2,200.83	\$ 1,660.80	\$ 11,374.82	\$ 10,473.93