

1990 BUDGET

BUDGET INSPECTION AND HEARING NOTICE

The proposed 1990 budget for Bellefonte Borough is available for public inspection November 20, 1989 through December 4, 1989, between the weekday hours of 8 a.m. and 4:30 p.m. in the manager's office, 236 West Lamb Street, Bellefonte, Pennsylvania.

A budget hearing will be held December 4, 1989 at 7 p.m. in Council Chambers to allow the public to present oral or written comment on the entire budget.



Walter B. Peterson
Borough Manager

Publish: November 20, 1989

BUDGET MESSAGE

The budget as presented is a balanced budget; however, to achieve that balance it was necessary to raise the refuse rate to cover the expected increase in tipping fees.

All other funds are in "ok" shape with the exception of the Sewer Fund. Getting the new plant on line so that we can begin collecting the new costs from the Spring-Benner-Walker Joint Authority will be critical to this fund.

The Refuse Fund indicates that a 50% increase in our rate will be necessary to offset the near doubling of the current tipping fee from \$42 to \$75 a ton. This translates into a curbside fee of \$45 a quarter and \$58 a quarter for carryout service.

Other Information:

Bellefonte Borough's assessed valuation for 1990 real estate is \$10,134,999. One (1) mill of tax will now generate \$9,400, up \$300 over last year.

There are 2,032 tax parcels in the Borough which means the average real estate parcel is assessed at \$4,987.

To the average property owner, one mill of tax will cost \$4.99. This budget does not reflect a tax increase, taxes currently being assessed at 35 mills with the breakdown as follows:

General purposes	26 mills
Fire Protection	3 mills
Streetlighting	5 mills
Park & Recreation	<u>1</u> mill
Total	35 mills

Therefore, the 35 mills for the average taxpayer will be a tax bill of \$174.65, up from the tax bill last year of \$173.60.

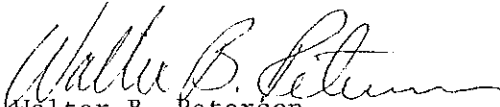

Walter B. Peterson
Borough Manager

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1990 BUDGET BREAKDOWN

<u>CATEGORY</u>			<u>1989</u> <u>EXPENDITURES</u>	<u>1990</u> <u>EXPENDITURES</u>
General Fund:	<u>1989</u>	<u>1990</u>		
Police	\$349,234	\$375,229		
General Government	335,466	339,200		
Streets	137,773	145,887		
Notes & Miscellaneous	<u>291,651</u>	<u>381,746</u>		
			\$ 1,114,124	\$ 1,242,062
Highway Aid			97,000	100,000
Fire Protection			34,904	39,542
Fire Equipment Fund			18,924	34,086
Streetlighting			51,000	51,000
Parks			18,375	16,660
Pool			24,176	24,195
Sinking Fund #3			10,640	-0-
Water			567,442	683,115
Sanitation			935,658	1,197,100
Refuse			<u>391,074</u>	<u>645,192</u>
1990 TOTAL BELLEFONTE BOROUGH BUDGET			\$ 3,263,317	\$ 4,032,952

NOTE: In addition to our operating budget above, there will be one Community Development Block Grant Project in the amount of \$245,000 shown on page 21 of this budget.

Other projects budgeted not included in the total above are:

Page 20 - Lamb Street bridge - \$750,629

Grand Budget total (includes operating budget & projects) \$5,028,581

GENERAL FUND

<u>CASH RECEIPTS</u>	<u>1989</u>	<u>1990</u>
Cash & investments for appropriation	\$ 25,000	\$ 60,000
Taxes, all 1989 and prior years	25,000	35,000
Taxes, real estate (taxes @ 26 mills)	236,600	244,000
Per capita tax	17,000	17,000
Occupation tax (50%)	53,000	53,000
Earned income tax	300,000	320,000
Real estate transfer tax	21,000	28,000
Occupational privilege tax	13,000	16,000
Housing permits	10,000	10,200
Fines, licenses, permits	4,000	6,000
State police fines	4,000	4,000
* Parking revenue	58,000	72,000
Fines, Borough	18,000	25,000
Market fees	400	400
District Magistrate fines	23,000	30,000
** Police Dispatch service	10,000	10,000
Liquor license & public utility tax	11,800	12,100
Centre Video franchise	9,200	32,000
Wage tax commission & miscellaneous revenue	8,000	8,000
Non-revenue receipts & crossing guards	5,000	5,000
Miscellaneous deposits & county bus support	3,000	4,000
Transfers, other funds - water	80,000	90,000
- sewer	70,000	80,000
- refuse	58,000	60,000
County dog control grant	7,200	-0-
Highway aid street payroll reimburse	25,000	25,000
Council on the Arts grant	4,500	5,000
County aid - Stoney Batter improvements	-0-	2,000
Transfer from Sinking Fund #3	<u>24,260</u>	<u>-0-</u>
TOTAL CASH RECEIPTS	\$ 1,133,960	\$ 1,253,700

* \$29,000 to be deposited into a sinking fund for future parking needs.

** Spring Township only at \$833/month

GENERAL FUND

<u>DISBURSEMENTS</u>	<u>1989</u>	<u>1990</u>
General Government (see detail page)	\$ 335,466	\$ 339,200
Police (see detail page)	349,234	375,229
Fire (separate fund)	-	-
Streets (see detail page)	137,773	145,887
Notes & Miscellaneous (insurance, General Fund only)		
False arrest & public official liability	3,396	7,000
Workmen's compensation	37,627	37,285
Group hospitalization/major medical	65,604	68,000
Group life insurance	5,680	6,000
Auto insurance	14,668	28,362
SMP insurance	16,326	33,879
Boiler & machinery insurance	1,040	1,390
Police life & health insurance	4,163	4,163
Health care - non-uniform, in-house	3,650	3,650
Transfers:		
Swimming Pool Fund	2,000	2,000
Shade Tree Commission	1,500	1,500
Police Pension - Municipal contribution	-0-	8,833
* Library	12,000	12,000
Christmas lighting	600	600
Bus service	10,797	11,684
Arts	9,000	10,000
** Streetlight Project Fund loan repayment - Sewer	15,400	-0-
C-NET	-0-	10,400
New roofs (2) Borough building / TRAIN STATION	-0-	21,000
Summer Youth Recreation Program	2,000	2,000
Centre Home Care	1,000	1,000
County Aid Project	-0-	2,000
Retirement program - upgrade/non-uniform	49,000	45,000
*** Future parking - Sinking Fund	24,000	29,000
PCC grant 1990 local share only	5,000	20,000
County dog control grant equipment	7,200	-0-
Purchase & develop Purdue mountain radio tower site	-0-	15,000
TOTAL DISBURSEMENTS	\$ 1,114,124	\$ 1,242,062
ENDING BALANCE	<u>29,836</u>	<u>11,638</u>
TOTAL DISBURSEMENTS & ENDING BALANCE	\$ 1,143,960	\$ 1,253,700

* Total commitment is \$15,750

** Will require two more annual payments of \$15,400 to pay off loan; last payment will be budget year 1990 (paid off early in 1989)

*** Money set aside for acquisition of future parking needs (from parking meter increase)

GENERAL FUND

<u>GENERAL GOVERNMENT</u>	<u>1989</u>	<u>1990</u>
Salaries	\$ 225,600	\$ 230,000
Social Security	16,266	17,600
Tax Collector fees	8,600	8,600
Tax Collector's expenses & bonds	1,500	1,500
Legal fees	10,000	10,000
Engineering - non-project	500	500
Official bonds	1,200	1,200
Postage, printing & advertising	6,000	7,000
Office supplies & equipment	3,000	3,000
Association dues & expenses	800	800
Other administration expense	2,000	2,000
Janitorial supplies	500	500
Building maintenance	2,000	2,000
Fuel & light	33,000	33,000
Telephone	6,000	6,000
Auditors	4,000	4,000
Contingency fund	1,500	1,500
Rezoning study/update comprehensive plan	<u>13,000</u>	<u>10,000</u>
TOTAL EXPENDITURES	\$ 335,466	\$ 339,200

GENERAL FUND

<u>POLICE</u>	<u>1989</u>	<u>1990</u>
Salaries (9 officers & non-civil service)	\$ 294,399	\$ 316,679
Social Security retirement (non-civil service)	6,135	6,500
Civil Service Commission	200	200
Other administration expense	2,000	2,000
Uniforms	3,500	4,000
Minor equipment	1,000	1,500
Vehicle maintenance	5,000	5,000
Gas & oil	10,000	10,000
Maintenance - radio	1,500	1,500
- traffic signals	3,000	3,000
- parking meters	1,000	1,000
Major equipment - vehicles	11,000	12,000
- other	500	500
Dog handling	1,000	1,000
Telephone	6,000	6,000
AFSCME Health & Welfare & dental allowance	<u>3,000</u>	<u>4,350</u>
 TOTAL EXPENDITURES	 \$ 349,234	 \$ 375,229

GENERAL FUND

<u>STREETS</u>	<u>1989</u>	<u>1990</u>
Wages & salaries	\$ 107,872	\$ 113,056
Social Security	8,101	9,031
Materials	2,500	2,500
Street & road signs	1,300	1,300
Street cleaning & painting	1,000	1,000
Construction & maintenance (drains, sidewalks)	1,000	1,000
Repair vehicles	3,000	5,000
Gas & oil	7,000	7,000
Tools & minor equipment	500	500
Tree removal	<u>500</u>	<u>500</u>
 TOTAL EXPENDITURES	 \$ 132,773	 \$ 140,887
 <u>CAPITAL EXPENDITURES</u>		
Purchase second leaf collector	\$ 5,000	\$ -0-
Purchase a new salt spreader	<u>-0-</u>	<u>5,000</u>
 TOTAL CAPITAL EXPENDITURES	 \$ 5,000	 \$ 5,000
	 <u><u> </u></u>	 <u><u> </u></u>
 TOTAL EXPENDITURES & CAPITAL EXPENDITURES	 \$ 137,773	 \$ 145,887

HIGHWAY AID

<u>CASH & INVESTMENTS</u>	<u>1989</u>	<u>1990</u>
Cash (Interest earning)	\$ 500	\$ 5,000
Investments	<u>32,000</u>	<u>32,000</u>
TOTAL CASH & INVESTMENTS	\$ 32,500	\$ 37,000
 <u>RECEIPTS</u>		
State Aid	\$ 66,033	\$ 66,846
Interest earned	<u>3,000</u>	<u>2,500</u>
TOTAL RECEIPTS	\$ 69,033	\$ 69,346
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TOTAL CASH INVESTMENTS & RECEIPTS	\$101,533	\$106,346
 <u>EXPENDITURES</u>		
General Maintenance Expense	\$ 20,000	\$ 10,000
Project work (resurfacing)	35,000	35,000
Reimburse General Fund Streets Payroll	25,000	25,000
Salt & snow removal	10,000	10,000
* Equipment purchase/street sweeper	<u>7,000</u>	<u>20,000</u>
TOTAL EXPENDITURES	\$ 97,000	\$100,000
 ENDING BALANCE	 \$ 4,533	 \$ 6,935
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TOTAL EXPENDITURES & ENDING BALANCE	\$101,533	\$106,935

* 1st year commitment on loan to purchase new street sweeper or commitment to a sinking fund toward the future purchase of a street sweeper.

FIRE COMPANIES1990

<u>CASH RECEIPTS</u>	<u>LOGANS</u>	<u>UNDINES</u>
Beginning of year (cash)	\$ 500	\$ 500
Beginning of year (investments)	4,650	14,200
Taxes - .75 mill/company	7,050	7,050
* Contracts	11,869	11,869
Other	500	500
Prior years taxes	<u>300</u>	<u>300</u>
TOTAL CASH RECEIPTS	\$ 24,869	\$ 34,419
 <u>EXPENDITURES</u>		
Office Supplies	\$ 50	\$ 100
Insurance	700	200
Minor Equipment	3,000	4,000
Maintenance:		
Fire equipment	3,000	3,000
Alarms	300	300
Radio	500	500
Building		4,000
Miscellaneous:		
Training	300	500
Telephone & power	1,500	300
Gas & oil	7,000	4,000
Loan payment to Fire Equipment Fund (see schedule - next 2 pages)	1,654	4,638
TOTAL EXPENDITURES	\$ 18,004	\$ 21,538
ENDING BALANCE	\$ 6,865	\$ 12,881
 TOTAL EXPENDITURES & ENDING BALANCE	 \$ 24,869	 \$ 34,419

* Contracts (Increased by 10% in 1986, no change in 1987, 1988, 1989, increased 5% for year 1990)

	<u>1988</u>	<u>1989</u>
** Spring Township	\$ 22,738	\$ 23,874
*** Benner Township	10,810	11,350
Marion Township	<u>600</u>	<u>700</u>
	\$ 34,148	\$ 35,924

** \$ 7,103 deposited into the Fire Equipment Fund - \$1,033 deposited into General
 *** \$ 3,558 deposited into the Fire Equipment Fund - 492 deposited into General
 \$10,661 \$1,525 to help offset insurance increase for fire department paid by General Fund

SPECIAL ACCOUNT
FIRE EQUIPMENT FUND

<u>CASH & INVESTMENTS</u>	<u>1989</u>	<u>1990</u>
Cash	\$ 374	\$ 1,000
Investments	16,000	9,314
TOTAL CASH INVESTMENTS	\$ 16,374	\$ 10,314
 <u>RECEIPTS</u>		
Township Fire Protection contracts	\$ 10,661	\$ 10,661
Taxes (1½ mills)	13,650	14,100
Back taxes & other	600	700
Interest earned	1,500	800
Loan payments (Logans) - FMC pumper	1,654	1,654
Loan payment (Undines) - new rebuilt aerial	<u>-0-</u>	<u>4,638</u>
TOTAL RECEIPTS	\$ 28,065	\$ 32,553
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TOTAL CASH, INVESTMENTS & RECEIPTS	\$ 44,439	\$ 42,867
 <u>EXPENDITURES</u>		
Payment on loan - Logan truck (principal)	\$ 16,400	\$ 16,824
(last payment - 1990) (interest)	2,524	1,262
* Payment on loan - Water Department loan of \$80,000 (5 years @ \$16,000)	<u>-0-</u>	<u>16,000</u>
TOTAL EXPENDITURES	\$ 18,924	\$ 34,086
ENDING BALANCE	\$ 25,515	\$ 8,781
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TOTAL EXPENDITURES & ENDING BALANCE	\$ 44,439	\$ 42,867

* In late 1989 the Borough borrowed \$80,000 from the Water Fund to purchase a used aerial truck for the Undine Fire Company. The Borough obligation is \$47,500, the remainder of \$32,500 is the Undine Fire Company obligation.

Exhibit "A"

Logan Fire CompanyLogan Truck Loan

Total Commitment - \$57,283.50

Loan from State of Pennsylvania - \$50,000 @ 2% for 7 years

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Remaining Balance</u>
December 1987	\$ 7,142.86	\$ 1,000.00	\$ 42,857.14
December 1988	7,142.86	857.14	35,714.28
December 1989	7,142.86	714.28	28,571.42
December 1990	7,142.86	571.42	21,428.56
December 1991	7,142.86	428.57	14,285.70
December 1992	7,142.86	285.71	7,142.84
December 1993	7,142.86	<u>142.85</u>	-0-
Interest cost of state loan		\$ 3,999.97	

Loan from Borough

Commitment	\$ 57,283.50
Less Pennsylvania Loan	<u>50,000.00</u>
Balance due Borough	\$ 7,283.50
* Interest 1st year	<u>4,296.20</u>
	\$ 11,579.70

Pay Back Schedule (No interest charged)

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Remaining Balance</u>
Paid December 1987	\$ 1,654.24	1/28/88	0
Paid December 1988	1,654.24	1/24/89	0
December 1989	1,654.24	0	6,616.98
December 1990	1,654.24	0	4,962.74
December 1991	1,654.24	0	3,308.50
December 1992	1,654.24	0	1,654.26
December 1993	1,654.24	0	-0-

Logans Must Budget for next 7 years the following loan commitments:

<u>Year</u>	<u>** State</u>	<u>Borough</u>	<u>Total to be budgeted</u>
1987	\$ 8,142.86	\$ 1,654.24	\$ 9,797.10
1988	8,000.00	1,654.24	9,654.24
1989	7,857.14	1,654.24	9,511.38
1990	7,714.28	1,654.24	9,368.52
1991	7,571.43	1,654.24	9,225.67
1992	7,428.57	1,654.24	9,082.81
1993	7,285.71	1,654.24	8,939.95

* Interest - This figure reflects the cost to the Borough of interest on \$57,283.50 paid by the Borough from the time the truck was purchased (12/25/85) until the state loan was obtained 12/23/86 - one year at 7½% FMC charge

** Includes principal and interest

Exhibit "B"

Undine Fire CompanyNew Truck Loan

The Undine's have selected their new truck for their turn in our Equipment Replacement Program. They have selected a rebuilt, used aerial truck at a cost of \$100,000.

They are entitled to \$100,000 from the Equipment Fund. However, they took an advance of \$40,000 to purchase the tower truck they refurbished a couple of years ago. This leaves them a \$60,000 commitment from the Borough, the remaining \$40,000 to raise themselves. They also plan to sell two pieces of equipment to apply toward this Undine Fire Company obligation.

To date they have sold their oldest pumper (1967 Hahn) for \$7,500. This money has been deposited into the Fire Equipment Fund, reducing their obligation to \$32,500. In addition, the Fireman's Relief Association has contributed \$9,314 to further reduce their obligation to \$23,186.

Assuming the old ladder truck is not sold, the Undines will have an annual obligation of \$4,637 (5 years) to pay off the fire company share. This amount has been budgeted.

<u>Payment Schedule</u>		(Borrowed \$23,186) <u>Outstanding Balance</u>
1990	\$ 4,638	\$ 18,548
1991	4,637	13,911
1992	4,637	9,274
1993	4,637	4,637
1994	4,637	-0-

STREETLIGHT
SPECIAL TAX FUND

<u>CASH INVESTMENTS</u>	<u>1989</u>	<u>1990</u>
Cash	\$ 500	\$ 500
Investments	<u>12,000</u>	<u>18,000</u>
 TOTAL CASH & INVESTMENTS	 \$ 12,500	 \$ 18,500
 <u>RECEIPTS</u>		
Taxes, 1989 (5 mills)	\$ 45,500	\$ 47,000 ✓
Interest earnings	1,500	1,500 ✓
Taxes - prior years	<u>2,000</u>	<u>2,000</u> ✓
 TOTAL RECEIPTS	 \$ 49,000	 \$ 50,500
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TOTAL CASH, INVESTMENTS & RECEIPTS	\$ 61,500	\$ 69,000
 <u>EXPENDITURES</u>		
Streetlight installations	\$ 1,000	\$ 1,000
Streetlight power	45,000	45,000
* Streetlight Project Contribution (5th year)	<u>5,000</u>	<u>5,000</u>
 TOTAL EXPENDITURES	 \$ 51,000	 \$ 51,000
 TOTAL ENDING BALANCE	 \$ 10,500	 \$ 18,000
 TOTAL EXPENDITURES & ENDING BALANCE	 \$ 61,500	 \$ 69,000

* 6-year commitment to water fund, repay loan for streetlighting project #2, 1st payment made in 1986, last payment will be made in 1991. (Current balance December 31, 1989 - \$10,305)

PARK FUNDSPECIAL TAX FUND

<u>CASH & INVESTMENTS</u>	<u>1989</u>	<u>1990</u>
Cash	\$ 200	\$ 1,000
Investment	<u>7,323</u>	<u>5,000</u>
TOTAL CASH & INVESTMENTS	\$ 7,523	\$ 6,000
 <u>RECEIPTS</u>		
Taxes, 1989 (1 mill)	\$ 9,100	\$ 9,400
* Transfers (General Fund)	2,000	2,000
Rentals	1,500	1,500
Taxes, 1988 & prior	<u>400</u>	<u>600</u>
TOTAL RECEIPTS	\$ 13,000	\$ 13,500
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TOTAL CASH INVESTMENTS & RECEIPTS	\$ 20,523	\$ 19,500
 <u>EXPENDITURES</u>		
Transfer to Swimming Pool - Sub Fund	\$ 2,000	\$ 2,000
Salaries	5,000	6,000
Social Security	375	460
Insurance	500	700
Materials & minor equipment	500	500
Repairs & property maintenance	2,000	2,000
Vo-Tech payment	<u>6,000</u>	<u>-0-</u>
TOTAL EXPENDITURES	\$ 16,375	\$ 11,660
 <u>CAPITAL EXPENDITURES</u>		
Park improvements or equipment replacement	\$ 2,000	\$ 5,000
TOTAL CAPITAL EXPENDITURES	\$ 2,000	\$ 5,000
ENDING BALANCE	\$ 2,148	\$ 2,840
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TOTAL EXPENDITURES, CAPITAL EXPENDITURES & ENDING BALANCE	\$ 20,523	\$ 19,500

* For use by the Pool Fund if needed, otherwise not taken

SWIMMING POOL FUND

<u>RECEIPTS</u>	<u>1989</u>	<u>1990</u>
Transfer from General Fund (taken if needed)	\$ 2,000	\$ 2,000
Memberships	9,800	9,500
Daily Admissions	9,300	8,000
Concession sales & other miscellaneous income	2,000	2,000
Fund raising projects	500	500
Video games & other revenues	<u>2,400</u>	<u>3,000</u>
TOTAL RECEIPTS	\$ 26,000	\$ 25,000
 <u>EXPENDITURES</u>		
Salaries	\$ 13,000	\$ 13,000
Social Security	976	995
Insurance	-0-	-0-
Supplies - pool	1,700	1,800
Supplies - concessions	-0-	-0-
Maintenance, repairs	4,000	4,000
Utilities (telephone & electricity)	2,500	2,400
Debt retirement	<u>2,000</u>	<u>2,000</u>
TOTAL EXPENDITURES	\$ 24,176	\$ 24,195
ENDING BALANCE	<u>1,824</u>	<u>805</u>
TOTAL EXPENDITURES & ENDING BALANCE	\$ 26,000	\$ 25,000

NOTE: The Pool Fund is in debt to the Sewer Fund in the amount of \$22,316, debts that accrued prior to 1983. The fund has operated successfully on its own since that time.

WATER FUNDCASH & INVESTMENTS

	<u>1989</u>	<u>1990</u>
Cash (includes monies earning interest)	\$ 73,000	\$ 54,000
Investments	106,036	181,000
Corning surplus fund	2,237	2,500
Spring Creek Area reserve fund	14,838	15,802
Community Development Block Grant - Project #2		
Loan (to be repaid by Streetlight Fund)	15,305	10,305
Fire Equipment Fund (Undine truck)	<u>-0-</u>	<u>80,000</u>
TOTAL CASH & INVESTMENTS	\$ 211,416	\$ 343,607

RECEIPTS

Collections	\$ 291,500	\$ 342,000
Collections prior years	3,000	3,000
Corning collections	150,000	170,000
Meter sales & repairs	2,000	2,000
Tap fees & assessments	3,000	3,000
Other (fire protecton, etc.)	6,000	6,000
Interest earnings	<u>10,000</u>	<u>15,000</u>
TOTAL RECEIPTS	\$ 465,500	\$ 541,000

TOTAL CASH INVESTMENTS & RECEIPTS

\$ 676,916	\$ 884,607
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EXPENDITURES

Salaries	\$ 73,757	\$ 79,809
Social Security	5,539	6,185
Insurance	22,346	27,000
Supplies - purification	8,000	8,000
Pumping power	200,000	215,000
Supplies & materials & telephone	15,000	15,000
Gas & oil	4,000	4,000
Maintenance & pump repairs	15,000	15,000
Meter purchases & minor equipment	2,000	2,000
Other general expense & legal fees	6,000	6,000
* Expansion of systems	10,000	10,000
Health care - in-house	800	1,000
Transfers (administration expense)	<u>80,000</u>	<u>90,000</u>
TOTAL EXPENDITURES	\$ 442,442	\$ 478,994

CAPITAL EXPENDITURES

Purchase computer & software	\$ -0-	\$ 50,000
Rebuild Big Spring pumps	45,000	45,000
** Pumphouse & line improvements	30,000	30,000
Purchase pickup truck	-0-	20,000
CDBG (1988-89 project beginning early 1990 cover Big Spring)	<u>50,000</u>	<u>59,121</u>
TOTAL CAPITAL EXPENDITURES	\$ 125,000	\$ 204,121
ENDING BALANCE & INVESTMENTS	\$ 109,474	\$ 201,492
TOTAL EXPENDITURES, CAPITAL EXPENDITURES & ENDING BALANCE	\$ 676,916	\$ 884,607

* Forge Road

** Coleville, Zion Road, Halfmoon Hill pumphouse

SANITATION FUND

<u>CASH & INVESTMENTS</u>	<u>1989</u>	<u>1990</u>
Cash (includes monies earning interest)	\$ 128,000	\$ 151,684
* Investments (including Authority monies)	124,915	183,000
Loan to Refuse Fund (increased in 1983)	33,690	-0-
Loans to Pool Fund (outstanding balance)	22,316	22,316
Loans to Project #1 Streetlight Fund (outstanding balance)	<u>30,381</u>	<u>-0-</u>
TOTAL CASH & INVESTMENTS	\$ 339,302	\$ 357,000
 <u>RECEIPTS</u>		
Collections (Borough)	\$ 600,000	\$ 656,000
Tap fees & assessments	3,000	3,000
Other (testing, etc.)	7,000	8,000
Interest earnings	30,000	30,000
Charges - Spring-Benner-Walker Joint Authority	<u>100,000</u>	<u>200,000</u>
TOTAL RECEIPTS	\$ 740,000	\$ 897,000
 TOTAL CASH, INVESTMENTS & RECEIPTS		
	\$1,079,302	\$1,254,000
 <u>EXPENDITURES</u>		
Salaries	\$ 175,014	\$ 184,000
Social Security	13,143	13,800
Insurance	35,201	38,000
Materials & supplies (facility)	28,000	70,000
Equipment Maintenance (facility)	15,000	40,000
Materials & supplies (system)	6,000	6,000
Equipment maintenance (system)	1,000	1,000
Other general expense (including legal)	15,000	15,000
Health care - in-house	1,800	1,800
Transfers	80,000	80,000
Authority payment (debt service)	10,000	622,000
Tap fees & assessments - for Authority	2,500	2,500
Power	90,000	120,000
Gas & oil	3,000	3,000
Transfer to debt service - new plant	<u>300,000</u>	<u>-0-</u>
TOTAL EXPENDITURES	\$ 775,658	\$1,197,100
 <u>CAPITAL EXPENDITURES</u>		
Plant improvements - wetland construction	\$ 20,000	\$ -0-
Litigation settlement + legal costs	<u>140,000</u>	<u>-0-</u>
TOTAL CAPITAL EXPENDITURES	\$ 160,000	\$ -0-
 ENDING BALANCE	 \$ 143,644	 \$ 56,900
 TOTAL EXPENDITURES, CAPITAL EXPENDITURES & ENDING BALANCE		
	\$1,079,302	\$1,254,000

* Tap fees & assessments due the Authority \$7,137.27

REFUSE FUND

<u>CASH & INVESTMENTS</u>	<u>1989</u>	<u>1990</u>
Cash, beginning of year	\$ 30,000	\$ 10,000
Investments	<u>26,332</u>	<u>50,000</u>
TOTAL CASH & INVESTMENTS	\$ 56,332	\$ 60,000
<u>RECEIPTS</u>		
Collections (50% increase)	\$ 380,742	\$ 600,000
Interest	<u>4,000</u>	<u>5,000</u>
TOTAL RECEIPTS	\$ 384,742	\$ 605,000
<hr/>		
TOTAL CASH, INVESTMENTS & RECEIPTS	\$ 441,074	\$ 665,000
<u>EXPENDITURES</u>		
Salaries	\$ 87,897	\$ 97,996
Social Security	7,352	7,496
Part-time help including S.S.I.	15,000	15,000
Insurance	27,125	30,000
Materials & supplies	2,000	2,000
Gas & oil	12,000	12,000
Maintenance collection equipment	10,000	10,000
Other general expenses	1,000	1,000
Minor equipment	500	500
Health care - in-house	1,200	1,200
Transfers: Administration	58,000	60,000
* Debt service - loan Sewer Fund (7 yr. @ \$10,000)	10,000	-0-
Tipping fees (budgeted at \$75/ton)	<u>155,000</u>	<u>345,000</u>
TOTAL EXPENDITURES	\$ 387,074	\$ 582,192
<u>CAPITAL EXPENDITURES</u>		
Close out landfill	\$ 1,000	\$ -0-
Purchase additional trash receptacles for downtown	3,000	3,000
Purchase a third truck	<u>-0-</u>	<u>60,000</u>
TOTAL CAPITAL EXPENDITURES	\$ 4,000	\$ 63,000
ENDING BALANCE	\$ 50,000	\$ 19,808
<hr/>		
TOTAL EXPENDITURES, CAPITAL EXPENDITURES & ENDING BALANCE	\$ 441,074	\$ 665,000

* Last payment scheduled for year 1991; however, paid off early in 1989

NOTE: Bellefonte sends approximately 88 tons a week to the Transfer Station

1990

COLLECTION AGENCIES & TRUST FUNDS

	<u>Mid-State</u> <u>Bank</u>	<u>Peoples</u> <u>Bank</u>	<u>Wage Tax</u> <u>Collection</u>	<u>Payroll</u> <u>Fund</u>	<u>Police</u> <u>Pension</u>
<u>CASH & INVESTMENTS</u>					
Beginning of year	-	-	\$ 500	-	\$ 200
<u>RECEIPTS</u>					
Collection	\$ 55,000	\$ 70,000	640,000		
Transfers				\$ 1,054,600	
Employee Contribution					8,225
TOTAL RECEIPTS	\$ 55,000	\$ 70,000	\$ 640,000	\$ 1,054,600	\$ 8,225
<u>EXPENDITURES</u>					
Transfers	\$ 55,000	\$ 70,000	\$ 640,000		
Gross pay less retirement				\$ 1,012,350	
Police Pension				8,225	\$ 8,225
Retirement				34,025	
TOTAL EXPENDITURES	\$ 55,000	\$ 70,000	\$ 640,000	\$ 1,054,600	\$ 8,225
ENDING BALANCE	-	-	\$ 500	-	\$ 200
TOTAL EXPENDITURES & ENDING BALANCE	\$ 55,000	\$ 70,000	\$ 640,500	\$ 1,054,600	\$ 8,425

DEBT SERVICE FUNDS

(Does not include in-house borrowing)

DEBT SERVICE, GENERAL OBLIGATION NOTES

TRANSFERS FROM VARIOUS FUNDS TO DEBT SERVICE	<u>1989</u>	<u>1990</u>
Fire Equipment Fund (1990)		
New Logan Truck		
(\$80,000 - 5yr. @ 7.5% principal)	\$ 16,400	\$ 16,824
interest	2,524	1,262
 <u>NOTE:</u> Dates in parenthesis indicate final payment year		
 TOTAL SHORT TERM DEBT BEGINNING OF YEAR	 \$ 32,800	 \$ 16,824
PRINCIPAL PAYMENTS DURING YEAR	16,400	16,824
INTEREST PAYMENTS DURING YEAR	2,524	1,262
TOTAL SHORT DEBT END OF YEAR	16,400	-0-

1988-1989-1990-1991

LAMB STREET BRIDGE PROJECT

Estimated 1989

GRANTS-IN-AID - LOCAL SHARE

Federal	\$ 713,097
State	
* Local share	<u>37,532</u>
TOTAL GRANTS	\$ 750,629

EXPENDITURES

Engineering	\$ 75,629
Construction	670,000
Legal - right-of-way acquisition	<u>5,000</u>
TOTAL EXPENDITURES	\$ 750,629

NOTE: Project is now in design phase, expected to be completed in the summer of 1991.
Construction bid letting anticipated in the spring of 1990.
Construction expected to begin in summer of 1990.

* Money is already set aside for this project, held in an interest bearing Certificate of Deposit.

1988 - 1989

COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

Cover over Big Spring

Grant-in-Aid

DCA - 1988	\$ 90,591
DCA - 1989	95,288
Local Share	<u>59,121</u>
TOTAL	\$ 245,000

EXPENDITURES

Engineering/Design	\$ 20,000
Construction	200,000
Administration	15,000
Contingencies	<u>10,000</u>
TOTAL	\$ 245,000

NOTE: This project is currently in the design phase. Construction is expected to be underway in 1990.

UNIFORM & NON-UNIFORM (ACT 205)

PENSION FUNDS

INVESTMENT ACCOUNT

<u>RECEIPTS</u>	<u>1989</u>	<u>1990</u>
Allocation - state of Pennsylvania	\$ 29,384	\$ 45,000
Borough contribution	520	45,000
Interest	<u>250</u>	<u>-0-</u>
TOTAL RECEIPTS	\$ 30,154	\$ 90,000
<u>DISBURSEMENTS</u>		
Pennsylvania Municipal Retirement System	\$ 29,384	\$ 80,000
Police Pension Fund	<u>520</u>	<u>10,000</u>
TOTAL DISBURSEMENTS	\$ 29,904	\$ 90,000
ENDING BALANCE	\$ 250	\$ -0-
TOTAL DISBURSEMENTS & ENDING BALANCE	\$ 30,154	\$ 90,000

PENNSYLVANIA CONSERVATION CORPSPCC - PROJECT1990REVENUE

Grant-in-aid	\$ 75,000
Local share/General Fund	<u>25,000</u>
TOTAL REVENUE	\$ 100,000

EXPENDITURES

Ballfield Improvements - Governor's Park	\$ 24,000
Park Improvements - Governor's Park	46,000
Playground Equipment - Talleyrand Park	20,000
Park Improvements - Talleyrand Park	<u>10,000</u>
TOTAL EXPENDITURES	\$ 100,000