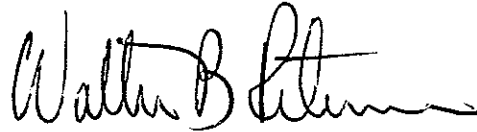


1991 BUDGET

BUDGET INSPECTION AND HEARING NOTICE

The proposed 1991 budget for Bellefonte Borough is available for public inspection November 19, 1990 through December 3, 1990, 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 3, 1990 at 7 p.m. in Council Chambers to allow the public to present oral or written comment on the entire budget.

A handwritten signature in cursive script, appearing to read "Walter B. Peterson".

Walter B. Peterson
Borough Manager

Publish: November 15, 1990

Revised
Budget Message

The budget as presented is a balanced budget.

I'm proposing that we shift the burden of maintenance of Talleyrand Park and Reynolds Avenue from the General Fund to the Park & Recreation Department by transferring the equivalency of 1 mill of tax from the General Fund to the Park Fund. I've included money in the General Fund to complete the work in Talleyrand Park, but the maintenance of the two parks could be shifted to the Park & Recreation Department which could then be enlarged to take better care of three of the four major parks, Governor's, Talleyrand and Reynolds Avenue.

The fourth park, Parkview Heights Park, is maintained by the Teener League organization in exchange for the use of their ballfield.

All the funds are in "okay" shape. I have absorbed the increase in the tipping fee from \$68.50 to \$84.00 using the surplus in the Refuse Fund to avoid a rate increase.

The sewer fund is my best guess as to what it will cost to run the new plant next year. We are on new ground here, but I feel comfortable with the projections.

Our assessed valuation grew very little from 1990 to 1991:

<u>1990</u>	<u>1991</u>
\$10,134,999	\$10,253,376

This is reflected as a no change in our millage tax receipts, same as last year. A mill of tax to the average property owner will be \$5.00.

Our millage as shown in this budget of 35 mills will break down as follows:

General Purposes	26	mills
Fire Protection	3	"
Streetlighting	5	"
Park & Recreation	<u>1</u>	"
	35	mills

The average taxpayer's bill for real estate will be 35 mills @ \$5.00 equalling \$175.00.

There is little in this budget in the way of new equipment and special projects.

I included \$20,000 to construct pole buildings for equipment storage to the rear of the municipal building. If we need more than that, I propose we borrow interfund and pay for it over several years.

I included a new backhoe for the Water Department. This would be an extend-a-hoe with 4-wheel drive which would enable us to do the work we normally have to hire out at a very expensive rate.

I also included \$20,000 for the overhaul and upgrading of the municipal building's heating and air-conditioning facilities.

I included \$40,000 in the water account for painting the Hughes Street standpipe.

Also included is \$7,000 in the Sewer Fund to build a sludge storage bin at the sewer plant.

I would describe this as a tight budget where we must watch our expenditures. We are going into the new year with very little reserves in our General Fund.

Walter B. Peterson
Borough Manager

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1991 BUDGET BREAKDOWN

<u>CATEGORY</u>		<u>1990</u>	<u>1991</u>	<u>1990</u>	<u>1991</u>
				<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
General Fund:					
Police		\$375,229	\$389,754		
General Government		339,200	349,340		
Streets		145,887	155,003		
Notes & Miscellaneous		<u>381,746</u>	<u>386,376</u>		
				\$ 1,242,062	\$ 1,280,473
Highway Aid				100,000	70,000
Fire Protection				39,542	39,542
Fire Equipment Fund				34,086	58,500
Streetlighting				51,000	51,305
Parks				16,660	23,560
Pool				24,195	23,895
Water				683,115	715,298
Sanitation				1,197,100	1,317,100
Refuse				<u>645,192</u>	<u>623,296</u>
1991 TOTAL BELLEFONTE BOROUGH BUDGET				\$ 4,032,952	\$ 4,202,969

NOTE: In addition to our operating budget above, there will be one Community Development Block Grant Project in the amount of \$277,919 shown on page 21 of this budget.

Other projects budgeted not included in the total above are:

Page 20 - Lamb Street bridge - \$840,000

Grand Budget total (includes operating budget & projects) \$5,320,888

GENERAL FUND

<u>CASH RECEIPTS</u>	<u>1990</u>	<u>1991</u>
Cash & investments for appropriation	\$ 60,000	\$ 10,000
Taxes, all 1990 and prior years	35,000	35,000
Taxes, real estate (taxes @ 26 mills)	244,000	244,000
Per capita tax	17,000	17,000
Occupation tax (50%)	53,000	53,000
Earned income tax	320,000	325,000
Real estate transfer tax	28,000	28,000
Occupational privilege tax	16,000	13,000
Housing permits	10,200	10,300
Fines, licenses, permits	6,000	6,000
State Police fines	4,000	4,000
* Parking revenue	72,000	80,000
Fines, Borough	25,000	25,000
Market fees	400	400
District Magistrate fines	30,000	30,000
Police dispatch service	10,000	10,000
Liquor license & public utility tax	12,100	12,100
Centre Video franchise	32,000	35,000
Wage tax commission & miscellaneous revenue	8,000	10,000
Non-revenue receipts & crossing guards	5,000	8,000
Miscellaneous deposits & county bus support	4,000	4,000
Transfers, other funds - water	90,000	100,000
- sewer	80,000	90,000
- refuse	60,000	70,000
Highway aid street payroll reimburse	25,000	25,000
Council on the Arts grant	5,000	5,500
County aid - Lamb Street bridge project	<u>2,000</u>	<u>40,000</u>
TOTAL CASH RECEIPTS	\$ 1,253,700	\$ 1,290,300

* \$15,000 to be deposited into a sinking fund for future parking needs.

GENERAL FUNDDISBURSEMENTS

	<u>1990</u>	<u>1991</u>
General Government (see detail page)	\$ 339,200	\$ 349,340 ✓
Police (see detail page)	375,229	389,754 ✓
Fire (separate fund)	-	-
Streets (see detail page)	145,887	155,003 ✓
Notes & Miscellaneous (insurance, General Fund only)		
False arrest & public official liability	7,000	10,500 ✓
Workmen's compensation	37,285	45,000 ✓
Group hospitalization/major medical	68,000	82,000 ✓
Group life insurance	6,000	7,750 ✓
Auto insurance	28,362	20,000 ✓
Fire & general liability insurance	33,879	22,000 ✓
Boiler & machinery insurance	1,390	1,200 ✓
Police life & health insurance	4,163	5,600 ✓
Health care - non-uniform, in-house	3,650	7,200 ✓
Transfers:		
Swimming Pool fund & Park & Recreation	2,000	11,400 ✓
Shade Tree Commission	1,500	1,500
Police pension - municipal contribution	8,833	-0-
* Library	12,000	19,414 ✓
Christmas lighting	600	600
Bus service	11,684	13,452 ✓
Arts	10,000	11,000 ✓
C-NET	10,400	10,760 ✓
Borough building - repairs (air conditioner)	21,000	20,000 ✓
Summer Youth Recreation Program	2,000	2,000 ✓
Centre Home Care	1,000	1,000 ✓
County Aid Project (1991 Lamb Street bridge fund)	2,000	40,000
Retirement program - upgrade/non-uniform	45,000	7,000
** Future parking - Sinking Fund	29,000	15,000
PCC grant 1990 local share only (Talleyrand Park)	20,000	-0-
Purchase & develop Purdue mountain radio tower site	15,000	-0-
Talleyrand Park - non-maintenance improvements	-0-	12,000 ✓
Truck storage building (pole building)	-0-	20,000
TOTAL DISBURSEMENTS	\$ 1,242,062	\$ 1,280,473
ENDING BALANCE	11,638	9,827
TOTAL DISBURSEMENTS & ENDING BALANCE	\$ 1,253,700	\$ 1,290,300

* Total commitment is \$23,164

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

GENERAL FUND

<u>GENERAL GOVERNMENT</u>	<u>1990</u>	<u>1991</u>
Salaries	\$ 230,000	\$ 242,040
Social Security	17,600	18,500
Tax Collector fees	8,600	9,000
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	7,000	8,000
Office supplies & equipment	3,000	4,000
Association dues & expenses	800	1,000
Other administration expense	2,000	2,000
Janitorial supplies	500	500
Building maintenance	2,000	3,000
Fuel & light	33,000	33,000
Telephone	6,000	6,000
Auditors	4,000	4,000
Contingency fund	1,500	5,100
Rezoning study/update comprehensive plan	<u>10,000</u>	<u>-0-</u>
TOTAL EXPENDITURES	\$ 339,200	\$ 349,340

GENERAL FUNDPOLICE

	<u>1990</u>	<u>1991</u>
Salaries (9 officers & non-civil service)	\$ 316,679	\$ 328,454
Social Security retirement (non-civil service)	6,500	6,500
Civil Service Commission	200	200
Other administration expense	2,000	2,000
Uniforms	4,000	4,000
Minor equipment	1,500	2,000
Vehicle maintenance	5,000	5,000
Gas & oil	10,000	11,000
Maintenance - radio	1,500	1,500
- traffic signals	3,000	3,000
- parking meters	1,000	1,000
Major equipment - vehicles	12,000	12,000
- other	500	500
Dog handling	1,000	1,000
Telephone	6,000	6,000
AFSCME Health & Welfare & dental allowance	4,350	4,600
Police training	<u>-0-</u>	<u>1,000</u>
TOTAL EXPENDITURES	\$ 375,229	\$ 389,754

GENERAL FUND

<u>STREETS</u>	<u>1990</u>	<u>1991</u>
Wages & salaries	\$ 113,056	\$ 125,128
Social Security	9,031	9,575
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	5,000	5,000
Gas & oil	7,000	8,000
Tools & minor equipment	500	1,000
Tree removal	<u>500</u>	<u>500</u>
 TOTAL EXPENDITURES	 \$ 140,887	 \$ 155,003
 <u>CAPITAL EXPENDITURES</u>		
Purchase a new salt spreader	\$ <u>5,000</u>	\$ <u>-0-</u>
 TOTAL CAPITAL EXPENDITURES	 \$ 5,000	 \$ -0-
	<hr/>	<hr/>
 TOTAL EXPENDITURES & CAPITAL EXPENDITURES	 \$ 145,887	 \$ 155,003

HIGHWAY AID

<u>CASH & INVESTMENTS</u>	<u>1990</u>	<u>1991</u>
Cash (Interest earning)	\$ 5,000	\$ 500
Investments	<u>32,000</u>	<u>5,000</u>
TOTAL CASH & INVESTMENTS	\$ 37,000	\$ 5,500
 <u>RECEIPTS</u>		
State Aid	\$ 66,846	\$ 66,512
Interest earned	<u>2,500</u>	<u>500</u>
TOTAL RECEIPTS	\$ 69,346	\$ 67,012
 =====		
TOTAL CASH INVESTMENTS & RECEIPTS	\$106,346	\$ 72,512
 <u>EXPENDITURES</u>		
General Maintenance Expense	\$ 10,000	\$ 10,000
Project work (resurfacing)	35,000	25,000
Reimburse General Fund Streets Payroll	25,000	25,000
Salt & snow removal	10,000	10,000
Equipment purchase/street sweeper	<u>20,000</u>	<u>-0-</u>
TOTAL EXPENDITURES	\$100,000	\$ 70,000
ENDING BALANCE	\$ 6,935	\$ 2,512
 =====		
TOTAL EXPENDITURES & ENDING BALANCE	\$106,935	\$ 72,512

FIRE COMPANIES

	<u>1991</u>	
<u>CASH RECEIPTS</u>	<u>LOGANS</u>	<u>UNDINES</u>
Beginning of year (cash)	\$ 500	\$ 500
Beginning of year (investments)	2,000	10,000
Taxes - .75 mill/company	7,050	7,050
Contracts	12,253	12,253
Other	500	500
Prior years taxes	<u>300</u>	<u>300</u>
 TOTAL CASH RECEIPTS	 \$ 22,603	 \$ 30,603
 <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)	<u>1,654</u>	<u>4,638</u>
 TOTAL EXPENDITURES	 \$ 18,004	 \$ 21,538
 ENDING BALANCE	 \$ 4,599	 \$ 9,065
 TOTAL EXPENDITURES & ENDING BALANCE	 \$ 22,603	 \$ 30,603

	<u>1989</u>	<u>1990</u>
* Spring Township	\$ 23,874	\$ 24,168
** Benner Township	11,350	11,900
Marion Township	<u>700</u>	<u>800</u>
	\$ 35,924	\$ 36,868

* \$ 7,103 deposited into the Fire Equipment Fund - \$1,100 deposited into General
 ** \$ 3,558 deposited into the Fire Equipment Fund - \$ 600 deposited into General
 \$10,661 \$1,700 to help offset insurance increase for fire department paid by General Fund

*Note in Oct 1991
 received 6,500
 advance from Spring
 Twp / put into
 Fire Equip Fund
 (1991 billing)*

SPECIAL ACCOUNT
FIRE EQUIPMENT FUND

<u>CASH & INVESTMENTS</u>	<u>1990</u>	<u>1991</u>
Cash	\$ 1,000	\$ 5,000
Investments	<u>9,314</u>	<u>27,000</u>
TOTAL CASH & INVESTMENTS	\$ 10,314	\$ 32,000
 <u>RECEIPTS</u>		
Township Fire Protection contracts	\$ 10,661	\$ 10,661
Taxes (1½ mills)	14,100	14,100
Back taxes & other	700	700
Interest earned	800	1,600
Loan payments (Logans) - FMC pumper	1,654	1,654
Loan payments (Undines) - new rebuilt aerial	<u>4,638</u>	<u>4,637</u>
TOTAL RECEIPTS	\$ 32,553	\$ 33,352
 <hr/>		
TOTAL CASH, INVESTMENTS & RECEIPTS	\$ 42,867	\$ 65,352
 <u>EXPENDITURES</u>		
Payment on loan - Logan truck (principal) (last payment - 1990)	\$ 16,824	\$ -0-
	1,262	-0-
* Payment on loan - Water Department loan of \$80,000 (5 years @ \$16,000) Undine Aerial Truck #217	16,000	16,000
** Advance to Logans toward 1995 turn	-0-	25,000
Payment on loan - Water Department Loan of \$35,000 (2 years @ \$17,500) Logan Rescue Unit @ \$60,000	-0-	17,500
TOTAL EXPENDITURES	\$ 34,086	\$ 58,500
ENDING BALANCE	<u>8,781</u>	<u>6,852</u>
TOTAL EXPENDITURES & ENDING BALANCE	\$ 42,867	\$ 65,352

* 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 \$60,000, the remainder of \$20,000 is the Undine Fire Company obligation.

** Advance on Logan's 1995 turn to purchase equipment. Advance in the amount of \$60,000 leaving \$40,000 for actual turn in 1995. If a truck is sold, that proceed will be paid into the fund to decrease advance, thereby increasing remaining balance for 1995 turn.

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	142.85	-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	\$ 9,925.46
Paid December 1988	1,654.24	1/24/89	0	8,271.22
Paid December 1989	1,654.24	3/07/90	0	6,616.98
December 1990	1,654.24	0	0	4,962.74
December 1991	1,654.24	0	0	3,308.50
December 1992	1,654.24	0	0	1,654.26
December 1993	1,654.24	0	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>
Paid 5/90 - 1990 \$ 4,638	\$ 18,548
paid 11/90 1991 4,637	13,911
1992 4,637	9,274
1993 4,637	4,637
1994 4,637	-0-

STREETLIGHTSPECIAL TAX FUND

<u>CASH INVESTMENTS</u>	<u>1990</u>	<u>1991</u>
Cash	\$ 500	\$ 500
Investments	<u>18,000</u>	<u>17,000</u>
TOTAL CASH & INVESTMENTS	\$ 18,500	\$ 17,500
 <u>RECEIPTS</u>		
Taxes, 1989 (5 mills)	\$ 47,000	\$ 47,000
Interest earnings	1,500	1,100
Taxes - prior years	<u>2,000</u>	<u>2,000</u>
TOTAL RECEIPTS	\$ 50,500	\$ 50,100
 <hr/> <hr/>		
TOTAL CASH, INVESTMENTS & RECEIPTS	\$ 69,000	\$ 67,600
 <u>EXPENDITURES</u>		
Streetlight installations	\$ 1,000	\$ 1,000
Streetlight power	45,000	45,000
* Streetlight Project Contribution (6th year)	<u>5,000</u>	<u>5,305</u>
TOTAL EXPENDITURES	\$ 51,000	\$ 51,305
TOTAL ENDING BALANCE	\$ 18,000	\$ 16,295
TOTAL EXPENDITURES & ENDING BALANCE	\$ 69,000	\$ 67,600

* 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, 1990 - \$5,305)

PARK FUND
SPECIAL TAX FUND

<u>CASH & INVESTMENTS</u>	<u>1990</u>	<u>1991</u>
Cash	\$ 1,000	\$ 500
Investment	<u>5,000</u>	<u>5,000</u>
TOTAL CASH & INVESTMENTS	\$ 6,000	\$ 5,500
 <u>RECEIPTS</u>		
Taxes, 1990 (1 mill)	\$ 9,400	\$ 9,400
* Transfers (General Fund)	2,000	11,400
Rentals	1,500	1,500
Taxes, 1989 & prior	<u>600</u>	<u>600</u>
TOTAL RECEIPTS	\$ 13,500	\$ 22,900
 <hr/>		
TOTAL CASH, INVESTMENTS & RECEIPTS	\$ 19,500	\$ 28,400
 <u>EXPENDITURES</u>		
Transfer to Swimming Pool - Sub Fund	\$ 2,000	\$ 2,000
Salaries	6,000	16,500
Social Security	460	1,260
Insurance	700	800
Materials & minor equipment	500	1,000
Repairs & property maintenance	<u>2,000</u>	<u>2,000</u>
TOTAL EXPENDITURES	\$ 11,660	\$ 23,560
 <u>CAPITAL EXPENDITURES</u>		
Park improvements or equipment replacement	\$ 5,000	\$ 2,000
 <hr/>		
TOTAL CAPITAL EXPENDITURES	\$ 5,000	\$ 2,000
 <hr/>		
ENDING BALANCE	\$ 2,840	\$ 2,840
 <hr/>		
TOTAL EXPENDITURES, CAPITAL EXPENDITURES & ENDING BALANCE	\$ 19,500	\$ 28,400

* Raised by 1 mill (equivalency) to include maintenance of Talleyrand Park, previously covered by General Fund

SWIMMING POOL FUND

<u>RECEIPTS</u>	<u>1990</u>	<u>1991</u>
Transfer from General Fund (taken if needed)	\$ 2,000	\$ 2,000
Memberships	9,500	8,000
Daily Admissions	8,000	8,000
Concession sales & other miscellaneous income	2,000	3,000
Fund raising projects	500	500
Video games & other revenues	<u>3,000</u>	<u>2,500</u>
TOTAL RECEIPTS	\$ 25,000	\$ 24,000
 <u>EXPENDITURES</u>		
Salaries	\$ 13,000	\$ 13,000
Social Security	995	995
Supplies - pool	1,800	1,000
Supplies - concessions	-0-	500
Maintenance, repairs	4,000	4,000
Utilities (telephone & electricity)	2,400	2,400
Debt retirement	<u>2,000</u>	<u>2,000</u>
TOTAL EXPENDITURES	\$ 24,194	\$ 23,895
ENDING BALANCE	\$ <u>805</u>	\$ <u>105</u>
TOTAL EXPENDITURES & ENDING BALANCE	\$ 25,000	\$ 24,000

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 FUND

15

<u>CASH & INVESTMENTS</u>	<u>1990</u>	<u>1991</u>
Cash (includes monies earning interest)	\$ 54,000	\$ 12,000
Investments	181,000	320,309
Corning surplus fund	2,500	2,615
Spring Creek Area reserve fund	15,802	18,344
Community Development Block Grant - Project #2 Loan (to be repaid by Streetlight Fund)	10,305	5,305
Fire Equipment Fund (Undine truck)	80,000	64,000
Fire Equipment Fund (Logan's Advance - Rescue Truck)	<u>-0-</u>	<u>35,000</u>
TOTAL CASH & INVESTMENTS	\$ 343,607	\$ 457,573
 <u>RECEIPTS</u>		
Collections	\$ 342,000	\$ 342,000
Collections prior years	3,000	3,000
Corning collections	170,000	272,000
Meter sales & repairs	2,000	2,000
Tap fees & assessments	3,000	3,000
Other (fire protection, etc.)	6,000	6,000
Interest earnings	<u>15,000</u>	<u>25,000</u>
TOTAL RECEIPTS	\$ 541,000	\$ 653,000
 TOTAL CASH, INVESTMENTS & RECEIPTS		
	\$ 884,607	\$1,110,573
 <u>EXPENDITURES</u>		
Salaries	\$ 79,809	\$ 89,918
Social Security	6,185	6,880
Retirement	-0-	1,500
Insurance	27,000	31,000
Supplies - purification	8,000	8,000
Pumping power	215,000	215,000
Supplies & materials & telephone	15,000	20,000
Gas & oil	4,000	4,000
Maintenance & pump repairs	15,000	20,000
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	1,000	1,000
Transfers (administration expense)	<u>90,000</u>	<u>100,000</u>
TOTAL EXPENDITURES	\$ 478,994	\$ 515,298
 <u>CAPITAL EXPENDITURES</u>		
Painting standpipe (Hughes Street)	\$ -0-	\$ 40,000
Purchase computer & software	50,000	-0-
Rebuild Big Spring pumps	45,000	45,000
* Pumphouse & line improvements	30,000	30,000
Purchase pickup truck	20,000	-0-
CDBG (1990 project beginning late 1991 - Reservoir Hill)	59,121	50,000
Purchase new backhoe	<u>-0-</u>	<u>35,000</u>
TOTAL CAPITAL EXPENDITURES	\$ 204,121	\$ 200,000
ENDING BALANCE & INVESTMENTS	\$ <u>201,492</u>	\$ <u>395,275</u>
TOTAL EXPENDITURES, CAPITAL EXPENDITURES & ENDING BALANCE	\$ 884,607	\$1,110,573

* Coleville, Halfmoon Hill pumphouse

SANITATION FUND

<u>CASH & INVESTMENTS</u>	<u>1990</u>	<u>1991</u>
Cash (includes monies earning interest)	\$ 151,684	\$ 72,000
Investments	183,000	328,249
Loans to Pool Fund	<u>22,316</u>	<u>22,316</u>
TOTAL CASH & INVESTMENTS	\$ 357,000	\$ 422,565
<u>RECEIPTS</u>		
Collections (Borough)	\$ 656,000	\$ 700,000
Tap fees & assessments	3,000	3,000
Other (testing, etc.)	8,000	8,000
Interest earnings	30,000	30,000
Operating charges - Spring-Benner-Walker Joint Authority	200,000	200,000
Debt service - Spring-Benner-Walker Joint Authority	<u>-0-</u>	<u>252,000</u>
TOTAL RECEIPTS	\$ 897,000	\$ 1,193,000
<u>TOTAL CASH, INVESTMENTS & RECEIPTS</u>		
	\$ 1,254,000	\$ 1,615,565
<u>EXPENDITURES</u>		
Salaries	\$ 184,000	\$ 222,300
Social Security	13,800	17,000
Retirement	-0-	3,000
Insurance	38,000	65,000
Materials & supplies (facility)	70,000	70,000
Equipment Maintenance (facility)	40,000	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	2,800
Work boot reimbursement	-0-	2,000
Transfers	80,000	90,000
Authority payment (debt service)	622,000	622,000
Tap fees & assessments - for Authority	2,500	-0-
Power	120,000	130,000
Gas & oil	3,000	4,000
Sludge handling & disposal	<u>-0-</u>	<u>20,000</u>
TOTAL EXPENDITURES	\$ 1,197,100	\$ 1,310,100
<u>CAPITAL EXPENDITURES</u>		
Construct sludge storage area	\$ <u>-0-</u>	\$ <u>7,000</u>
TOTAL CAPITAL EXPENDITURES	\$ -0-	\$ 7,000
ENDING BALANCE	\$ 56,900	\$ 298,465
<u>TOTAL EXPENDITURES, CAPITAL EXPENDITURES & ENDING BALANCE</u>		
	\$ 1,254,000	\$ 1,615,565

REFUSE FUND

<u>CASH & INVESTMENTS</u>	<u>1990</u>	<u>1991</u>
Cash, beginning of year	\$ 10,000	\$ 50,000
Investments	<u>50,000</u>	<u>27,000</u>
TOTAL CASH & INVESTMENTS	\$ 60,000	\$ 77,000
<u>RECEIPTS</u>		
Collections (50% increase)	\$ 600,000	\$ 585,000
Interest	<u>5,000</u>	<u>5,000</u>
TOTAL RECEIPTS	\$ 605,000	\$ 590,000
<u>TOTAL CASH, INVESTMENTS & RECEIPTS</u>		
	\$ 665,000	\$ 667,000
<u>EXPENDITURES</u>		
Salaries	\$ 97,996	\$ 108,866
Social Security	7,496	8,330
Retirement	-0-	2,000
Part-time help including S.S.I.	15,000	15,000
Insurance	30,000	34,500
Materials & supplies	2,000	3,000
Gas & oil	12,000	14,000
Maintenance collection equipment	10,000	10,000
Other general expenses	1,000	2,000
Minor equipment	500	500
Health care - in-house	1,200	1,200
Transfers: Administration	60,000	70,000
Tipping fees for Spring Cleanup Week	-0-	6,500
Tipping fees (budgeted at \$82/ton)	<u>345,000</u>	<u>344,400</u>
TOTAL EXPENDITURES	\$ 582,192	\$ 620,296
<u>CAPITAL EXPENDITURES</u>		
Purchase additional trash receptacles for downtown	\$ 3,000	\$ 3,000
Set aside for future truck replacement	<u>60,000</u>	<u>30,000</u>
TOTAL CAPITAL EXPENDITURES	\$ 63,000	\$ 33,000
ENDING BALANCE	\$ 19,808	\$ 13,704
<u>TOTAL EXPENDITURES, CAPITAL EXPENDITURES & ENDING BALANCE</u>		
	\$ 665,000	\$ 667,000

NOTE: Bellefonte generates approximately 90 tons a week of disposable material. Of this 7 tons are removed as recyclable material. During May through October another 5 tons a week are removed as compost material, leaving approximately 4,200 tons a year as garbage.

1991

COLLECTION AGENCIES & TRUST FUNDS

	<u>Mid-State Bank</u>	<u>Peoples Bank</u>	<u>Wage Tax Collection</u>	<u>Payroll Fund</u>	<u>Police Pension</u>
<u>CASH & INVESTMENTS</u>					
Beginning of year	-	-	\$ 500	-	\$ 200
<u>RECEIPTS</u>					
Collection	\$ 55,000	\$ 70,000	\$ 650,000		
Transfers				\$ 1,138,206	
Employee Contribution					<u>8,842</u>
TOTAL RECEIPTS	\$ 55,000	\$ 70,000	\$ 650,000	\$ 1,138,206	\$ 8,842
<u>TOTAL CASH & RECEIPTS</u>					
	\$ 55,000	\$ 70,000	\$ 650,500	\$ 1,138,206	\$ 9,042
<u>EXPENDITURES</u>					
Transfers	\$ 55,000	\$ 70,000	\$ 650,000		
Gross pay less retirement				\$ 1,085,589	
Police Pension (3.5%)				8,842	\$ 8,842
Retirement (5.0%)				<u>43,775</u>	
TOTAL EXPENDITURES	\$ 55,000	\$ 70,000	\$ 650,000	\$ 1,138,206	\$ 8,842
<u>ENDING BALANCE</u>					
	-	-	\$ 500	-	\$ 200
<u>TOTAL EXPENDITURES & ENDING BALANCE</u>					
	\$ 55,000	\$ 70,000	\$ 650,500	\$ 1,138,206	\$ 9,042

DEBT SERVICE FUNDS

(Does not include in-house borrowing)

DEBT SERVICE, GENERAL OBLIGATION NOTES

TRANSFERS FROM VARIOUS FUNDS TO DEBT SERVICE	<u>1990</u>	<u>1991</u>
Fire Equipment Fund (1990)		
New Logan Truck		
(\$80,000 - 5 yr. @ 7.5% principal)	\$ 16,824	-0-
interest	1,262	-0-
NOTE: Dates in parentheses indicate final payment year		
TOTAL SHORT TERM DEBT BEGINNING OF YEAR	\$ 16,824	-0-
PRINCIPAL PAYMENTS DURING YEAR	16,824	-0-
INTEREST PAYMENTS DURING YEAR	1,262	-0-
TOTAL SHORT DEBT END OF YEAR	-0-	-0-

1988-1989-1990-1991

LAMB STREET BRIDGE PROJECT

	<u>Estimated Costs</u>
<u>GRANTS-IN-AID - LOCAL SHARE</u>	
Federal	
State	\$ 800,000
* Local Share	<u>40,000</u>
TOTAL GRANTS	\$ 840,000
 <u>EXPENDITURES</u>	
Engineering	\$ 125,000
Construction	710,000
Legal - right-of-way acquisition	<u>5,000</u>
TOTAL EXPENDITURES	\$ 840,000

NOTE: Project is now in design phase, expected to be completed by December 1990.

Construction bid letting anticipated to be February 1991.

Construction expected to begin in early summer of 1991.

* This amount will be requested by the Borough in a County Aid application in February of 1991.

1988 - 1989 - 1990

COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

Reconstruct North Allegheny Street Hill

Grant-in-Aid

DCA - 1988	\$ 90,591
DCA - 1989	95,288
DCA - 1990	<u>92,040</u>
TOTAL	\$ 277,919

EXPENDITURES

Engineering/Design	\$ 20,000
Construction	232,919
Administration	15,000
Contingencies	<u>10,000</u>
TOTAL	\$ 277,919

NOTE: 1990 funding has been approved for this project. It is expected the 1988 & 1989 funding previously committed to the Big Spring cover will also be approved for this project now that it has passed eligibility requirements.

UNIFORM & NON-UNIFORM (ACT 205)

PENSION FUNDS

INVESTMENT ACCOUNT

<u>RECEIPTS</u>	<u>1990</u>	<u>1991</u>
Allocation - state of Pennsylvania	\$ 45,000	\$ 86,868
Borough contribution	45,000	13,984
Interest	<u>-0-</u>	<u>-0-</u>
TOTAL RECEIPTS	\$ 90,000	\$100,852
 <u>DISBURSEMENTS</u>		
* Pennsylvania Municipal Retirement System	\$ 80,000	\$ 84,909
Police Pension Fund	<u>10,000</u>	<u>15,943</u>
TOTAL DISBURSEMENTS	\$ 90,000	\$100,852
 ENDING BALANCE	\$ -0-	\$ -0-
	<u>=====</u>	<u>=====</u>
TOTAL DISBURSEMENTS & ENDING BALANCE	\$ 90,000	\$100,852

* Includes Borough's contribution toward non-uniform retirement account in addition to state aid of \$70,925.