

1992 BUDGET

BUDGET INSPECTION AND HEARING NOTICE

The proposed 1992 budget for Bellefonte Borough will be available for public inspection November 25, 1991 through December 9, 1991 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 9, 1991 at 7 p.m. in Council Chambers to allow the public to present oral or written comments on the entire budget.



Walter B. Peterson
Borough Manager

Publish November 21, 1991

Budget Message

The budget as presented is a balanced budget.

The General Fund is very tight as we have expended most of our reserves this past year. The major concern is the Police contract which was still not finalized at the time this budget was being prepared. I have budgeted what I believe will be necessary to cover these unknowns, but obviously I can't be certain.

Our assessed valuation grew very little in 1991 as shown below:

<u>1990</u>	<u>1991</u>	<u>1992</u>
\$10,134,999	\$10,253,376	\$10,379,231

Again, I'm projecting the cost of an average mill of tax to be \$5.00.

Our millage breakdown is as follows:

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

The average taxpayer's bill for Real Estate will be 35 mills @ \$5.00 = \$175.00.

This budget overall does not include anything "new." Projects that will get underway this year have been planned for and budgeted for in previous years.

All other funds will remain at their current spending levels requiring no tax or rate increase with the exception of the Refuse and Water Funds.

The Refuse Fund reflects a \$2.00 a month increase for recycling costs. The County will charge us \$3.00 a month. We can absorb \$1.00 of this amount, but will have to pass along the remaining \$2.00 in the way of a rate increase. The commercial accounts will also be adjusted by the cost of recycling depending on the type of service they receive. As this service is still in the planning stages, I can't indicate what the actual cost will be at this time except to say that it will be passed on at cost.

The Water Fund has a rate adjustment built in that will only affect the larger consumers (bulk users). The rate change does not affect the residential or low-use customers. This will enable the Borough to complete some of the projects that have been planned, but not completed to date, such as painting the Hughes Street standpipe.

Two large projects will get underway this year that have been in the planning stages for a long time. These are the Lamb Street bridge and the rebuilding of South Allegheny Street (Reservoir Hill).

As this is a tight General Fund Budget, it will be necessary to scrutinize any expenditures that come up that are determined to be "out of the ordinary" type.



Walter B. Peterson
Borough Manager

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1992 BUDGET BREAKDOWN

<u>CATEGORY</u>	<u>1991</u>	<u>1992</u>	<u>1991</u>	<u>1992</u>
			<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
<u>General Fund:</u>	<u>1991</u>	<u>1992</u>		
Police	\$ 389,754	\$ 410,079		
General Government	349,340	366,854		
Streets	155,003	167,987		
Notes & Miscellaneous	<u>386,376</u>	<u>393,326</u>		
			\$ 1,280,473	\$ 1,338,246
Highway Aid			70,000	70,000
Fire Protection			39,542	39,542
Fire Equipment Fund			58,500	31,700
Streetlighting			51,305	46,000
Parks			23,560	25,560
Pool			23,895	26,050
Water			715,298	821,080
Sanitation			1,317,100	1,402,884
Refuse			<u>623,296</u>	<u>755,701</u>
1991 TOTAL BELLEFONTE BOROUGH BUDGET			\$ 4,202,969	\$ 4,556,763

NOTE: In addition to our operating budget above, there will be one Community Development Block Grant Project in the amount of \$383,284 shown on page 21 of this budget.

Other projects budgeted not included in the total above are:

Page 20 - Lamb Street bridge - \$1,037,000

Grand Budget total (includes operating budget & projects) - \$5,977,047

GENERAL FUND

<u>CASH RECEIPTS</u>	<u>1991</u>	<u>1992</u>
Cash & investments for appropriation	\$ 10,000	\$ 1,000
Taxes, all 1991 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	325,000	325,000
Real estate transfer tax	28,000	25,000
Occupational privilege tax	13,000	13,000
Housing permits	10,300	10,700
Fines, licenses, permits	6,000	6,000
State Police fines	4,000	5,000
*Parking revenue	80,000	77,000
Fines, Borough	25,000	24,000
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	16,400
Centre Video franchise	35,000	38,000
Wage tax commission & miscellaneous revenue	10,000	10,000
Non-revenue receipts & crossing guards	8,000	8,000
Miscellaneous deposits & county bus support	4,000	4,000
Transfers, other funds: water	100,000	140,000
sewer	90,000	110,000
refuse	70,000	85,000
Highway aid street payroll reimburse	25,000	25,000
Council-on-the-Arts grant	5,500	2,500
County Aid - Lamb Street bridge project	<u>40,000</u>	<u>35,063</u>
TOTAL CASH RECEIPTS	\$1,290,300	\$1,350,063

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

GENERAL FUND

<u>DISBURSEMENTS</u>	<u>1991</u>	<u>1992</u>
General Government (see detail page)	\$ 349,340	\$ 366,854
Police (see detail page)	389,754	410,079
Fire (separate fund)		
Streets (see detail page)	155,003	167,987
Notes & Miscellaneous (insurance, General Fund only)		
False arrest & public official liability	10,500	10,617
Workmen's compensation	45,000	52,000
Group hospitalization/major medical	82,000	86,220
Group life insurance	7,750	7,200
Auto insurance	20,000	27,318
Fire & general liability insurance	22,000	27,400
Boiler & machinery insurance	1,200	1,200
Police life & health insurance & health & welfare	5,600	5,043
Health care - non-uniform, in-house	7,200	9,000
Transfers:		
Swimming Pool Fund & Park & Recreation	11,400	11,400
* Swimming Pool (for YMCA Summer Rec Program)		500
Shade Tree Commission	1,500	1,500
** Library	19,414	19,414
Christmas lighting	600	600
Bus service	13,452	14,601
Arts	11,000	8,000
C-NET	10,760	11,750
*** Borough building - repairs (air conditioner)	20,000	40,000
Summer Youth Recreation Program	2,000	1,500
Centre Home Care	1,000	1,000
County Aid Project (1991 Lamb Street bridge fund)	40,000	35,063
Retirement program - non-uniform	7,000	7,000
**** Future parking - Sinking Fund	15,000	15,000
Talleyrand Park - non-maintenance improvements	12,000	-0-
Truck storage building (pole building)	<u>20,000</u>	<u>-0-</u>
TOTAL DISBURSEMENTS	\$ 1,280,473	\$ 1,338,246
ENDING BALANCE	<u>9,827</u>	<u>11,817</u>
TOTAL DISBURSEMENTS & ENDING BALANCE	\$ 1,290,300	\$ 1,350,063

* \$500 applied as a credit toward pool use by the YMCA

** Total commitment is \$23,164

*** Escrow money for capital improvements first year (to be set aside until fund grows sufficiently for needs)

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

GENERAL FUND

<u>GENERAL GOVERNMENT</u>	<u>1991</u>	<u>1992</u>
Salaries	\$ 242,000	\$ 247,240
Social Security	18,500	18,914
Tax Collector fees	9,000	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	8,000	8,000
Officie supplies & equipment	4,000	4,000
Association dues & expenses	1,000	1,000
Other administration expense	2,000	2,000
Janitorial supplies	500	500
Building maintenance	3,000	3,000
Fuel & light	33,000	33,000
Telephone	6,000	6,000
Auditors	4,000	5,000
Contingency fund	5,100	10,000
Rezoning study/update comprehensive plan	-0-	3,000
Computer training	-0-	1,000
Maintenance of equipment	<u>-0-</u>	<u>2,000</u>
TOTAL EXPENDITURES	\$ 349,340	\$ 366,854

GENERAL FUND

<u>POLICE</u>	<u>1991</u>	<u>1992</u>
Salaries (9 officers & non-civil service)	\$ 328,454	\$ 347,379
Social Security & retirement (non-civil service)	6,500	7,500
Civil Service Commission	200	200
Other administration expense	2,000	2,000
Uniforms	4,000	4,000
Minor equipment	2,000	2,000
Vehicle maintenance	5,000	6,000
Gas & oil	11,000	7,000
Maintenance - radio	1,500	1,500
- traffic signals	3,000	3,000
- parking meters	1,000	1,000
Major equipment - vehicles	1,200	14,000
- other	500	500
Dog handling	1,000	1,000
Telephone	6,000	5,000
In-house health & welfare program	4,600	6,000
Police training	<u>1,000</u>	<u>2,000</u>
 TOTAL EXPENDITURES	 \$ 389,754	 \$ 410,079

GENERAL FUND

<u>STREETS</u>	<u>1991</u>	<u>1992</u>
Wages & salaries	\$ 125,128	\$ 135,864
Social Security	9,575	10,623
Materials	2,500	3,000
Street & road signs	1,300	2,000
Street cleaning & painting	1,000	1,000
Construction & maintenance (drains, sidewalks)	1,000	1,000
Repair vehicles	5,000	8,000
Gas & oil	8,000	5,000
Tools & minor equipment	1,000	1,000
Tree removal	<u>500</u>	<u>500</u>
TOTAL EXPENDITURES	\$ 155,003	\$ 167,987

HIGHWAY AID

<u>CASH & INVESTMENTS</u>	<u>1991</u>	<u>1992</u>
Cash (Interest earning)	\$ 500	\$ 500
Investments	<u>5,000</u>	<u>5,000</u>
TOTAL CASH & INVESTMENTS	\$ 5,500	\$ 5,500
 <u>RECEIPTS</u>		
State Aid	\$ 66,512	\$ 67,901
Interest earned	<u>500</u>	<u>500</u>
TOTAL RECEIPTS	\$ 67,012	\$ 68,401
	=====	=====
TOTAL CASH INVESTMENTS & RECEIPTS	\$ 72,512	\$ 73,901
 <u>EXPENDITURES</u>		
General maintenance expense	\$ 10,000	\$ 5,000
* Project work (resurfacing & construction)	25,000	30,000
Reimburse General Fund Streets Payroll	25,000	25,000
Salt & snow removal	<u>10,000</u>	<u>10,000</u>
TOTAL EXPENDITURES	\$ 70,000	\$ 70,000
ENDING BALANCE	\$ 2,512	\$ 3,901
	=====	=====
TOTAL EXPENDITURES & ENDING BALANCE	\$ 72,512	\$ 73,901

*Includes Parkwood Drive construction (280' x 24')

FIRE COMPANIES

	<u>1992</u>	
<u>CASH RECEIPTS</u>	<u>LOGANS</u>	<u>UNDINES</u>
Beginning of year (cash)	\$ 500	\$ 2,500
Beginning of year (investments)	3,500	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	 \$ 24,103	 \$ 32,603
 <u>EXPENDITURES</u>		
Office supplies	\$ 50	4 100
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	 \$ 6,099	 \$ 11,065
 TOTAL EXPENDITURES & ENDING BALANCE	 \$ 24,103	 \$ 32,603

	<u>1990</u>	<u>1991</u>	
* Spring Township	\$24,168	\$24,893	*Note: Received advance from Spring Township of \$6,500 for 1991's contract put into Fire Equipment Fund
** Benner Township	11,900	12,400	
Marion Township	<u>800</u>	<u>900</u>	
	\$36,868	\$38,193	
* \$ 7,103 deposited into the Fire Equipment Fund -		\$ 1,100	deposited into General Fund
** \$ <u>3,558</u> deposited into the Fire Equipment Fund -		\$ 600	deposited into General Fund
\$10,661		\$ 1,700	to help offset insurance increase for department paid by General Fund

SPECIAL ACCOUNT
FIRE EQUIPMENT FUND

<u>CASH & INVESTMENTS</u>	<u>1991</u>	<u>1991</u>
Cash	\$ 5,700	\$ 500
Investments	<u>27,000</u>	<u>-0-</u>
TOTAL CASH & INVESTMENTS	\$ 32,000	\$ 500
 <u>RECEIPTS</u>		
Township Fire Protection contracts	\$ 10,661	\$ 10,661
Taxes (1-1/2 mills)	14,100	14,100
Back taxes & others	700	700
Interest earned	1,600	100
Loan payments (Logans) - FMC pumper	1,654	1,654
Loan payments (Undines) - new rebuilt aerial	<u>4,637</u>	<u>4,637</u>
TOTAL RECEIPTS	\$ 33,352	\$ 31,852
TOTAL CASH, INVESTMENTS & RECEIPTS	\$ 65,352	\$ 32,352
 <u>EXPENDITURES</u>		
Payment on loan - Sewer Dept. loan of \$43,500 Undine's aerial platform (5 years at \$8,700) Last payment 1995	\$ -0-	\$ 8,700
* Payment on loan - Water Department loan of \$80,000 (5 years @ \$16,000) Undine Aerial Truck #217	-0-	-0-
** Advance to Logans toward 1995 turn	16,000	16,000
Payment on loan - Water Department Loan of \$35,000 (5 years @ \$7,000) Last payment 1995	25,000	-0-
	17,500	7,000
TOTAL EXPENDITURES	\$ 58,500	\$ 31,700
ENDING BALANCE	<u>6,852</u>	<u>652</u>
TOTAL EXPENDITURES & ENDING BALANCE	\$ 65,352	\$ 32,352

NOTES:

* 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. (Total cost of truck was \$100,000)

** 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. (Of the \$60,000 advance, \$25,000 came from the fund; the balance of \$35,000 was borrowed from the Water Department.)

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	7,124.84
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>	
December 1987	\$ 1,654.24	Paid January 28, 1988	0	\$ 9,925.46
December 1988	1,654.24	Paid January 24, 1989	0	8,271.22
December 1989	1,654.24	Paid March 7, 1990	0	6,616.98
December 1990	1,654.24	Paid October 23, 1991	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 7-1/2%, 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.

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	4/90	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-

* Paid in error in 1990 - credited to 1991 payment

STREETLIGHTSPECIAL TAX FUND

<u>CASH INVESTMENTS</u>	<u>1991</u>	<u>1992</u>
Cash	\$ 500	\$ 500
Investments	<u>17,000</u>	<u>17,000</u>
TOTAL CASH & INVESTMENTS	\$ 17,500	\$ 17,500
 <u>RECEIPTS</u>		
Taxes, 1989 (5 mills)	\$ 47,000	\$ 47,000
Interest earnings	1,100	1,100
Taxes - prior years	<u>2,000</u>	<u>2,000</u>
TOTAL RECEIPTS	\$ 50,100	\$ 50,100
	=====	=====
TOTAL CASH, INVESTMENTS & RECEIPTS	\$ 67,600	\$ 67,600
 <u>EXPENDITURES</u>		
Streetlight installations	\$ 1,000	\$ 1,000
Streetlight power	45,000	45,000
Streetlight Project Contribution	<u>5,305</u>	<u>-0-</u>
TOTAL EXPENDITURES	\$ 51,305	\$ 46,000
TOTAL ENDING BALANCE	\$ 16,295	\$ 21,600
TOTAL EXPENDITURES & ENDING BALANCE	\$ 67,600	\$ 67,600

* 6-year commitment to water fund, repay loan for streetlighting project #2, 1st payment made in 1986, last payment was made in 1991. (Balance of loan as of December 31, 1991 is \$00.00.)

PARK FUND
SPECIAL TAX FUND

<u>CASH & INVESTMENTS</u>	<u>1991</u>	<u>1992</u>
Cash	\$ 500	\$ 2,500
Investments	<u>5,000</u>	<u>5,000</u>
TOTAL CASH & INVESTMENTS	\$ 5,500	\$ 7,500
 <u>RECEIPTS</u>		
Taxes, 1990 (1 mill)	\$ 9,400	\$ 9,400
* Transfers (General Fund)	11,400	11,400
Rentals	1,500	1,600
Taxes, 1989 & prior	<u>600</u>	<u>600</u>
TOTAL RECEIPTS	\$ 22,900	\$ 23,000
 TOTAL CASH, INVESTMENTS & RECEIPTS	 \$ 28,400	 \$ 30,500
 <u>EXPENDITURES</u>		
Transfer to Swimming Pool - Sub Fund	\$ 2,000	\$ 2,000
Salaries	16,500	16,500
Social Security	1,260	1,260
Insurance	800	800
Materials & minor equipment	1,000	1,000
Repairs & property maintenance	<u>2,000</u>	<u>2,000</u>
TOTAL EXPENDITURES	\$ 23,560	\$ 23,560
 <u>CAPITAL EXPENDITURES</u>		
Park improvements or equipment replacement	\$ 2,000	\$ 2,000
TOTAL CAPITAL EXPENDITURES	\$ 2,000	\$ 2,000
ENDING BALANCE	\$ 2,840	\$ 4,940
 TOTAL EXPENDITURES, CAPITAL EXPENDITURES & ENDING BALANCE	 \$ 28,400	 \$ 30,500

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

SWIMMING POOL FUND

<u>RECEIPTS</u>	<u>1991</u>	<u>1992</u>
Transfer from General Fund (taken if needed)	\$ 2,000	\$ 2,000
Memberships	8,000	9,000
Daily Admissions	8,000	9,000
Concession sales & other miscellaneous income	3,000	3,500
Fund raising projects	500	500
Video games & other revenues	<u>2,500</u>	<u>2,500</u>
 TOTAL RECEIPTS	 \$ 24,000	 \$ 26,500
 <u>EXPENDITURES</u>		
Salaries	\$ 13,000	\$ 15,000
Social Security	995	1,150
Supplies - pool	1,000	1,000
Supplies - concessions	500	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	 \$ 23,895	 \$ 26,050
 ENDING BALANCE	 \$ <u>105</u>	 \$ <u>450</u>
 TOTAL EXPENDITURES & ENDING BALANCE	 \$ 24,000	 \$ 26,500

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

CASH & INVESTMENTS

	<u>1991</u>	<u>1992</u>
Cash (includes monies earning interest)	\$ 12,000	\$ 35,000
Investments	320,309	354,749
Corning surplus fund	2,615	2,715
Spring Creek Area reserve fund	18,344	18,526
Community Development Block Grant - Project #2		
Loan (to be repaid by Streetlight Fund)	5,305	-0-
Fire Equipment Fund (Undine truck)	64,000	48,000
Fire Equipment Fund (Logan's advance - rescue truck)	<u>35,000</u>	<u>28,000</u>
TOTAL CASH & INVESTMENTS	\$ 457,573	\$ 486,990

RECEIPTS

Collections (adjusted for high usage rate change)	\$ 342,000	\$ 396,000
Collections prior years	3,000	3,000
Corning collections	272,000	272,000
Meter sales & repairs	2,000	2,000
Tap fees & assessments	3,000	4,000
Other (fire protection, etc.)	6,000	6,000
Interest earnings	<u>25,000</u>	<u>22,000</u>
TOTAL RECEIPTS	\$ 653,000	\$ 705,000

TOTAL CASH, INVESTMENTS & RECEIPTS

<u>\$1,110,573</u>	<u>\$ 1,191,990</u>
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EXPENDITURES

Salaries	\$ 89,918	\$ 94,640
Social Security	6,880	7,240
Retirement	1,500	1,200
Insurance	31,000	53,000
Supplies - purification	8,000	8,000
Pumping power	215,000	225,000
Supplies & materials & telephone	20,000	30,000
Gas & oil	4,000	4,000
Maintenance & pump repairs	20,000	20,000
Meter purchases & minor equipment	2,000	5,000
Other general expense & legal fees	6,000	6,000
Expansion of systems	10,000	10,000
Health care - in-house	1,000	2,000
Transfers (administration expense)	<u>100,000</u>	<u>140,000</u>
TOTAL EXPENDITURES	\$ 515,298	\$ 606,080

CAPITAL EXPENDITURES

Painting standpipe (Hughes Street)	\$ 40,000	\$ 40,000
New instrumentation/Big Spring Pumphouse	-0-	50,000
Rebuild Big Spring pumps	45,000	45,000
* Pumphouse & line improvements	30,000	30,000
CDBG (1990 project beginning late 1991 - Reservoir Hill)	50,000	50,000
Purchase new backhoe	<u>35,000</u>	<u>-0-</u>
TOTAL CAPITAL EXPENDITURES	\$ 200,000	\$ 215,000
ENDING BALANCE & INVESTMENTS	\$ <u>395,275</u>	\$ <u>370,910</u>
TOTAL EXPENDITURES, CAPITAL EXPENDITURES, & ENDING BALANCE	\$1,110,573	\$ 1,191,990

* Coleville, Halfmoon Hill pumphouse

SANITATION FUND

<u>CASH & INVESTMENTS</u>	<u>1991</u>	<u>1992</u>
Cash (includes monies earning interest)	\$ 72,000	\$ 160,000
Investments	328,249	238,570
Loans to Pool Fund	22,316	22,316
Loan to Fire Equipment Fund, outstanding balance	<u>-0-</u>	<u>34,800</u>
TOTAL CASH & INVESTMENTS	\$ 422,565	\$ 455,686
<u>RECEIPTS</u>		
Collections (Borough)	\$ 700,000	\$ 730,000
Tap fees & assessments	3,000	3,000
Other (testing, etc.)	8,000	70,000
Interest earnings	30,000	20,000
Operating charges - Spring-Benner-Walker Joint Authority	200,000	200,000
Debt service - Spring Benner-Walker Joint Authority	<u>252,000</u>	<u>252,000</u>
TOTAL RECEIPTS	\$ 1,193,000	\$ 1,275,000
TOTAL CASH, INVESTMENTS & RECEIPTS	\$ 1,615,565	\$ 1,730,686
<u>EXPENDITURES</u>		
Salaries	\$ 222,300	\$ 246,502
Social Security	17,000	18,857
Retirement	3,000	2,200
Insurance	65,000	105,000
Materials & supplies (facility)	70,000	25,000
Equipment maintenance (facility)	40,000	40,000
Materials & supplies (system)	6,000	6,000
Equipment maintenance (system)	1,000	2,000
Other general expense (including legal)	15,000	15,000
Health care - in-house	2,800	5,500
Work boot reimbursement	2,000	825
Transfers	90,000	110,000
Authority payment (debt service)	622,000	622,000
Power	130,000	150,000
Gas & oil	4,000	4,000
Sludge handling & disposal	20,000	40,000
Special testing/EPA required	<u>-0-</u>	<u>10,000</u>
TOTAL EXPENDITURES	\$ 1,310,100	\$ 1,402,884
<u>CAPITAL EXPENDITURES</u>		
Construct sludge storage area	\$ 7,000	\$ -0-
TOTAL CAPITAL EXPENDITURES	\$ 7,000	\$ -0-
ENDING BALANCE	\$ 298,465	\$ 327,802
TOTAL EXPENDITURES, CAPITAL EXPENDITURES & ENDING BALANCE	\$ 1,615,565	\$ 1,730,686

REFUSE FUND

<u>CASH & INVESTMENTS</u>	<u>1991</u>	<u>1992</u>
Cash, beginning of year	\$ 50,000	\$ 40,000
Investments	<u>27,000</u>	<u>29,000</u>
TOTAL CASH & INVESTMENTS	\$ 77,000	\$ 69,000
 <u>RECEIPTS</u>		
Collections (20% increase)	\$ 585,000	\$ 702,000
Interest	<u>5,000</u>	<u>3,000</u>
TOTAL RECEIPTS	\$ 590,000	\$ 705,000
 TOTAL CASH, INVESTMENTS & RECEIPTS		
	\$ 667,000	\$ 774,000
 <u>EXPENDITURES</u>		
Salaries	\$ 108,866	\$ 121,000
Social Security	8,330	9,257
Retirement	2,000	1,000
Part-time help including S.S.I.	15,000	-0-
Insurance	34,500	69,000
Materials & supplies	3,000	3,000
Gas & oil	14,000	14,000
Maintenance collection equipment	10,000	10,000
Other general expenses	2,000	2,000
Minor equipment	500	500
Health care - in-house	1,200	3,000
Transfers: Administration	70,000	85,000
Tipping fees for Spring Cleanup Week	6,500	6,500
Tipping fees (budgeted at \$72/ton)	344,400	270,000
Recycling/curbside	-0-	82,044
Recycling/commercial	-0-	45,000
Uniform maintenance & boots	<u>-0-</u>	<u>1,400</u>
TOTAL EXPENDITURES	\$ 620,296	\$ 722,701
 <u>CAPITAL EXPENDITURES</u>		
Purchase additional trash receptacles for downtown	\$ 3,000	\$ 3,000
Set aside for future truck replacement	<u>30,000</u>	<u>30,000</u>
TOTAL CAPITAL EXPENDITURES	\$ 33,000	\$ 33,000
 ENDING BALANCE		
	\$ 13,704	\$ 18,299
 TOTAL EXPENDITURES, CAPITAL EXPENDITURES & ENDING BALANCE		
	\$ 667,000	\$ 774,000

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 3,800 tons a year as garbage.

1992
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	\$ 60,000	\$ 75,000	\$ 650,000		
Transfers				\$ 1,208,625	
Employee Contribution	_____	_____	_____	_____	<u>9,103</u>
TOTAL RECEIPTS	\$ 60,000	\$ 75,000	\$ 650,000	\$ 1,208,625	\$ 9,103
	_____	_____	_____	_____	_____
TOTAL CASH & RECEIPTS	\$ 60,000	\$ 75,000	\$ 650,500	\$ 1,208,625	\$ 9,303
<u>EXPENDITURES</u>					
Transfers	\$ 60,000	\$ 75,000	\$ 650,000		
Gross pay less retirement				\$ 1,152,095	
Police Pension (3.5%)				9,103	\$ 9,103
Retirement (5.0%)	_____	_____	_____	<u>47,427</u>	_____
TOTAL EXPENDITURES	\$ 60,000	\$ 75,000	\$ 650,000	\$ 1,208,625	\$ 9,103
ENDING BALANCE	-	-	\$ 500	-	\$ 200
	_____	_____	_____	_____	_____
TOTAL EXPENDITURES & ENDING BALANCE	\$ 60,000	\$ 75,000	\$ 650,500	\$ 1,208,625	\$ 9,303

DEBT SERVICE FUNDS

(Does not include in-house borrowing)

DEBT SERVICE, GENERAL OBLIGATION NOTES

	<u>1991</u>	<u>1992</u>
TRANSFERS FROM VARIOUS FUNDS TO DEBT SERVICE	-0-	-0-
TOTAL SHORT TERM DEBT BEGINNING OF YEAR	-0-	-0-
PRINCIPAL PAYMENTS DURING YEAR	-0-	-0-
INTEREST PAYMENTS DURING YEAR	-0-	-0-
TOTAL SHORT DEBT END OF YEAR	-0-	-0-

1991-1992-1993

LAMB STREET BRIDGE PROJECT

	<u>Estimated Costs</u>	<u>As Bid Costs</u>
<u>GRANTS-IN-AID - LOCAL SHARE</u>		
Federal and state	\$ 700,000	\$ 829,600
State	100,000	155,550
* Local share	<u>40,000</u>	<u>51,850</u>
TOTAL GRANTS	\$ 840,000	\$1,037,000
 <u>EXPENDITURES</u>		
Inspection and engineering	\$ 125,000	\$ 135,000
Construction	710,000	902,000
Legal - right-of-way acquisition	<u>5,000</u>	<u>-0-</u>
TOTAL EXPENDITURES	\$ 840,000	\$1,037,000

NOTE: Utility work is expected to start this fall and the actual construction of the bridge will take place in the Spring of 1992.

* This amount funded as follows:

County Aid	\$	35,063
Borough funds		<u>16,787</u>
	\$	51,850

1988 - 1989 - 1990 - 1991

COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

Reconstruct North Allegheny Street Hill

<u>Grant-in-Aid</u>	<u>Proposed</u>	<u>As Bid</u>
DCA - 1988	\$ 90,591	\$ 90,591
DCA - 1989	95,288	95,288
DCA - 1990	92,040	92,040
DCA - 1991	<u>-0-</u>	<u>105,365</u>
TOTAL	\$ 277,919	\$ 383,284

EXPENDITURES

Engineering/Design	\$ 20,000	\$ 30,000
Construction	232,919	305,493
Administration	15,000	37,791
Contingencies	<u>10,000</u>	<u>10,000</u>
TOTAL	\$ 277,919	\$ 383,284

NOTE: 1988, 1989 and 1990 fundings have been approved for this project. We are in the process of applying 1991 funds as well. It is expected the project will go to design soon with construction starting in late 1992.

UNIFORM & NON-UNIFORM (ACT 205)

PENSION FUNDS

INVESTMENT ACCOUNT

<u>RECEIPTS</u>	<u>1991</u>	<u>1992</u>
Allocation - state of Pennsylvania	\$ 86,868	\$103,239
Borough contribution	<u>13,984</u>	<u>-0-</u>
TOTAL RECEIPTS	\$100,852	\$103,239
 <u>DISBURSEMENTS</u>		
* Pennsylvania Municipal Retirement System	\$ 84,909	\$ 85,180
Police Pension Fund	<u>15,943</u>	<u>18,059</u>
TOTAL DISBURSEMENTS	\$100,852	\$103,239
 ENDING BALANCE	 \$ -0-	 \$ -0-
	<hr/>	<hr/>
TOTAL DISBURSEMENTS & ENDING BALANCE	\$100,852	\$103,239

* Includes Borough's contribution toward non-uniform retirement account in addition to state aid of \$78,060.