

BOROUGH OF BELLEFONTE

1994 BUDGET

Prepared by Walter B. Peterson, Borough Manager

BUDGET INSPECTION AND HEARING NOTICE

The proposed 1994 budget for Bellefonte Borough will be available for public inspection November 23, 1993 through December 6, 1993 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 6, 1993 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 23, 1993

Budget Message

This year's budget is presented as a balanced budget; however, to do so, certain utility rates were raised as well as a two (2) mill Real Estate tax hike for the General Fund.

The General Fund reflects a two (2) mill hike in Real Estate taxes which will generate \$18,800 in new revenues. The last time we raised Real Estate taxes was 1989 - five years ago. Until the police contract, currently in binding arbitration, is resolved, I'm not sure we will have enough revenues to cover expenses. It may be necessary to reopen the budget in January which is allowed in an election year. We are two (2) mills, another \$18,800, from our Real Estate tax ceiling. After that we will have no choice but to start cutting services.

Our assessed valuation continues to grow very slowly:

<u>1992</u>	<u>1993</u>	<u>1994</u>
\$10,379,231	\$10,452,118	\$10,510,708

Again, I'm projecting the cost of an average mill of tax to be \$5.00 which means a two (2) mill increase will cost the average homeowner \$10.00.

Other funds in trouble are the Sewer Fund and the Refuse Fund.

The Sewer Fund has adequate reserves, however, we are required by the Bond Issue to maintain 110% coverage on annual debt service out of current operating revenues.

To meet this debt coverage, I'm proposing a 11.5% hike in the sewer rates.

The current annual rate of \$208.00 would increase to \$232.00. The quarterly bill will increase from \$52.00 to \$58.00. We last raised sewer rates in 1989 when the new plant went on line - five years ago.

The Refuse Fund is also in need of a rate increase. I've proposed a 16% increase to keep us operating in the black. This will mean a change in the annual curbside rate from \$200.00 a year to \$232.00 a year. The quarterly bill will increase from \$50.00 to \$58.00. We last raised refuse rates in 1990 - three years ago.

All other funds are "okay," and have been presented without any change in their revenue structure.

Our major projects are completed and the current budget does not include any projects that are of "major importance."


Walter B. Peterson
Borough Manager

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1994 BUDGET BREAKDOWN

<u>CATEGORY</u>		<u>1993</u>	<u>1994</u>	<u>1993</u>	<u>1994</u>
				<u>EXPENDITURES</u>	<u>EXPENDITURES</u>
<u>General Fund:</u>					
Police		\$ 426,491	\$ 425,684		
General Government		420,311	445,639		
Streets		183,548	217,054		
Notes & Miscellaneous		<u>443,012</u>	<u>491,676</u>		
				\$ 1,473,362	\$ 1,580,053
Highway Aid				84,000	83,000
Fire Protection				41,542	45,542
Fire Equipment Fund				29,200	29,200
Streetlighting				47,000	47,000
Parks				28,760	37,135
Pool				25,471	26,571
Water				749,082	746,608
Sanitation				1,560,992	1,713,406
Refuse				<u>723,686</u>	<u>717,703</u>
1993 TOTAL BELLEFONTE BOROUGH BUDGET				\$ 4,763,095	\$ 5,026,218

NOTE: In addition to our operating budget above, there will be one Community Development Block Grant Project in the amount of \$131,557 shown on page 20 of this budget.

Grand Budget total (includes operating budget & projects) - \$5,157,775

GENERAL FUND

<u>CASH RECEIPTS</u>	<u>1993</u>	<u>1994</u>
Cash & investments for appropriation	\$ 5,000	\$ 6,000
Taxes, all 1993 and prior years	35,000	35,000
Taxes, real estate (taxes @ 28 mills)	244,000	262,800
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	30,000	30,000
Occupational privilege tax	14,000	14,000
Housing permits	10,700	11,500
Fines, licenses, permits	6,000	9,000
State Police fines	5,000	6,000
*Parking revenue	72,000	68,000
Fines, Borough	24,000	20,000
Market fees	400	500
District Magistrate fines	30,000	25,000
Police dispatch service & Milesburg police contract	22,000	19,000
Liquor license & public utility tax	16,400	14,100
TCI video franchise	38,000	43,000
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	170,000	200,000
sewer	140,000	170,000
refuse	95,000	100,000
Council-on-the-Arts grant	2,500	3,000
Act 205 pension distribution	111,000	111,000
Parking Authority maintenance fee	3,600	3,600
County Aid Grant	<u>-0-</u>	<u>20,000</u>
TOTAL CASH RECEIPTS	\$1,491,600	\$1,588,500

*\$8,000 to be deposited into a sinking fund for future parking needs.
 Monies held in investments for future parking total \$62,695.

GENERAL FUND

<u>DISBURSEMENTS</u>	<u>1993</u>	<u>1994</u>
General Government (see detail page)	\$ 420,311	\$ 445,639
Police (see detail page)	426,491	425,684
Fire (separate fund)		
Streets (see detail page)	183,548	217,054
Notes & Miscellaneous (insurance, General Fund only)		
False arrest & public official liability	9,200	9,200
Workmen's compensation	50,000	44,000
Group hospitalization/major medical	102,000	107,500
Group life insurance	5,000	4,000
Auto insurance	20,417	15,400
Fire & general liability insurance	20,755	18,000
Boiler & machinery insurance	1,500	1,500
Police life & health insurance & health & welfare	5,043	7,000
Health care - non-union, in-house	9,000	9,000
Transfers:		
Swimming Pool Fund & Park & Recreation	11,400	11,400
* Swimming Pool (for YMCA Summer Rec Program)	500	500
Shade Tree Commission	1,500	1,500
** Library	20,750	21,450
Bicentennial celebration	-0-	2,500
Bus service	13,567	15,637
Arts	8,500	8,500
C-NET	13,250	14,100
Bike path grant expense	-0-	12,000
Summer Youth Recreation Program	1,700	1,700
Centre Home Care	2,000	2,000
County Aid Project	-0-	20,000
Retirement program (Act 205) (police & non-uniform)	118,430	133,489
*** Future parking - Sinking Fund	10,000	8,000
Talleyrand Park - non-maintenance improvements	3,500	-0-
Intra-fund loan payment	15,000	15,000
Council room improvements/PA system	-0-	1,000
CLG/grant (historic building survey)	<u>-0-</u>	<u>7,300</u>
 TOTAL DISBURSEMENTS	 \$ 1,473,362	 \$ 1,580,053
 ENDING BALANCE	 <u>18,238</u>	 <u>8,477</u>
 TOTAL DISBURSEMENTS & ENDING BALANCE	 \$ 1,491,600	 \$ 1,588,500

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

** Total commitment is \$25,200

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

GENERAL FUNDGENERAL GOVERNMENT

	<u>1993</u>	<u>1994</u>
Salaries	\$ 283,604	\$ 297,784
Social Security	21,007	22,780
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	9,000
Office 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	8,000	8,000
Fuel & light	38,000	38,000
Telephone	6,000	6,000
Auditors	5,000	5,000
Contingency fund	15,000	15,000
Rezoning study	3,000	1,000
Computer training	5,000	5,000
Maintenance of equipment	2,000	2,000
CLG/Grant Historic Survey	3,000	12,160
Tax refunds	1,000	1,000
Vehicle/fuel & maintenance, Borough car	1,000	1,000
Gypsy moth spraying	<u>-0-</u>	<u>1,215</u>
TOTAL EXPENDITURES	\$ 420,311	\$ 445,639

GENERAL FUND

<u>POLICE</u>	<u>1993</u>	<u>1994</u>
Salaries (9 officers & non-civil service)	\$ 365,329	\$ 369,400
Social Security & retirement (non-civil service)	6,962	5,484
Civil Service Commission	200	200
Other administration expense	2,000	2,000
Uniforms	4,000	4,000
Minor equipment (new typewriter & shotgun)	3,000	1,000
Vehicle maintenance	6,000	6,000
Gas & oil	7,000	7,000
Maintenance - radio	1,500	1,500
* - parking meters	1,000	-0-
Major equipment - vehicles	14,000	13,600
- other	500	500
Dog handling	1,000	1,000
Telephone	5,000	5,000
In-house health & welfare program	6,000	6,000
Police training	2,000	2,000
Computer software	<u>1,000</u>	<u>1,000</u>
 TOTAL EXPENDITURES	 \$ 426,491	 \$ 425,684

*Parking meter expenses to be paid from parking escrow fund.

GENERAL FUNDSTREETS

	<u>1993</u>		<u>1994</u>
Wages & salaries	\$ 146,352	\$	153,464
Social Security	11,196		11,740
Materials	3,000		3,000
* Street & road signs	2,500		13,500
Street cleaning & painting	2,000		3,000
Construction & maintenance (drains, sidewalks)	1,000		1,000
Repair vehicles	8,000		10,000
Gas & oil	5,000		5,000
Tools & minor equipment	1,000		1,000
Tree removal	500		500
Maintenance/traffic signals	3,000		3,000
Uniforms & work boots	-0-		1,850
North Thomas Street wall & sidewalk	<u>-0-</u>		<u>10,000</u>
TOTAL EXPENDITURES	\$ 183,548	\$	217,054

*Includes paving alleys/\$10,000

HIGHWAY AID

<u>CASH & INVESTMENTS</u>	<u>1993</u>	<u>1994</u>
Cash (Interest earning)	\$ 500	\$ 500
Investments	<u>5,000</u>	<u>2,500</u>
TOTAL CASH & INVESTMENTS	\$ 5,500	\$ 3,000
 <u>RECEIPTS</u>		
State Aid	\$ 81,704	\$ 81,835
Interest earned	<u>500</u>	<u>500</u>
TOTAL RECEIPTS	\$ 82,204	\$ 82,335
 TOTAL CASH, INVESTMENTS & RECEIPTS		
	\$ 87,704	\$ 85,335
 <u>EXPENDITURES</u>		
General maintenance expense	\$ 8,000	\$ 10,000
* Project work (resurfacing & construction)	30,000	40,000
General Fund Streets Payroll	10,000	10,000
Salt & snow removal	10,000	15,000
Equipment purchase - pickup	18,000	-0-
- leaf vaccum (2nd)	8,000	-0-
- paint machine	-0-	4,200
- salt spreader	-0-	3,000
- road sealer/patch repair	<u>-0-</u>	<u>800</u>
TOTAL EXPENDITURES	\$ 84,000	\$ 83,000
ENDING BALANCE	\$ 3,704	\$ 2,335
 TOTAL EXPENDITURES & ENDING BALANCE		
	\$ 87,704	\$ 85,335

- * East Curtin Street - Allegheny Street to Armor Street
West Lamb Street - North Tomas Street to Haupt Avenue
Hepburn Street - Crawford Street to Logan Street
South Spring Street - Crawford Street to Pine Street
School Street - Bishop Street to Middle School

FIRE COMPANIES

	<u>1994</u>	
<u>CASH & RECEIPTS</u>	<u>LOGANS</u>	<u>UNDINES</u>
Beginning of year (cash)	\$ 500	\$ 5,000
Beginning of year (investments)	2,500	10,300
Taxes - .75 mill/company	7,125	7,125
Contracts	14,123	14,123
Other	500	500
Prior years taxes	<u>300</u>	<u>300</u>
TOTAL CASH & RECEIPTS	\$ 25,048	\$ 37,348
 <u>EXPENDITURES</u>		
Office supplies	\$ 50	\$ 100
Insurance	700	200
Minor Equipment	3,000	4,000
Maintenance:		
Fire equipment	5,000	5,000
Alarms	300	300
Radio	500	500
Building	2,000	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	\$ 22,004	\$ 23,538
ENDING BALANCE	\$ 3,044	\$ 13,810
 TOTAL EXPENDITURES & ENDING BALANCE	 \$ 25,048	 \$ 37,348

	<u>1992</u>	<u>1993</u>
* Spring Township	\$25,639	\$26,408
** Benner Township	12,800	13,200
Marion Township	<u>950</u>	<u>1,000</u>
	\$39,389	\$40,608

* \$ 7,103	deposited into the Fire Equipment Fund	-	\$ 1,100	deposited into General Fund
** \$ <u>3,558</u>	deposited into the Fire Equipment Fund	-	\$ <u>600</u>	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>1993</u>	<u>1994</u>
Cash	\$ 200	\$ 500
Investments	<u>-0-</u>	<u>3,500</u>
TOTAL CASH & INVESTMENTS	\$ 200	\$ 4,000
 <u>RECEIPTS</u>		
Township Fire Protection contracts	\$ 10,661	\$ 10,661
Taxes (1-1/2 mills)	14,250	14,250
Back taxes & others	700	700
Interest earned	100	100
Loan payments (Logans) - FMC pumper (final year)	1,654	1,654
Loan payments (Undines) - new rebuilt aerial (final year)	<u>4,637</u>	<u>4,637</u>
TOTAL RECEIPTS	\$ 32,002	\$ 32,002
 TOTAL CASH, INVESTMENTS & RECEIPTS		
	\$ 32,202	\$ 36,002
 <u>EXPENDITURES</u>		
Payment on loan - Sewer Dept. loan of \$43,500 Undine's aerial platform (5 years at \$8,700) Last payment 1995	\$ 8,700	\$ 8,700
* Payment on loan - Water Department loan of \$80,000 (5 years @ \$16,000) Undine Aerial Truck #217 (Remaining balance on this loan is \$38,000 which is refinancing for 4 years @ \$9,500) (Last payment 1996)	9,500	9,500
** Advance to Logans toward 1995 turn Payment on loan - Water Department Loan of \$35,000 (5 years @ \$7,000) Last payment 1995 Borrowed additional \$12,000 in 1992 (3 years @ \$4,000) (Last payment 1995)	7,000	7,000
	<u>4,000</u>	<u>4,000</u>
TOTAL EXPENDITURES	\$ 29,200	\$ 29,200
ENDING BALANCE	<u>3,002</u>	<u>6,802</u>
TOTAL EXPENDITURES & ENDING BALANCE	\$ 32,202	\$ 36,002

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's obligation. (Total cost of truck was \$100,000.)
- ** Advance on Logan's 1995 turn to purchase equipment. Advance in the amount of \$72,000, leaving \$28,000 for actual turn in 1995. If a truck is sold, that proceed will be paid into the fund to decrease the advance, thereby increasing remaining balance for 1995 turn. (Of the \$72,000 advance, \$25,000 came from the fund; the balance of \$47,000 was borrowed from the Water Department.)

Exhibit "A"

Logan Fire CompanyLogan Truck Loan

Total Commitment - \$57,283.50

1985 Hahn

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
December 1988	1,654.24	Paid January 24, 1989	0
December 1989	1,654.24	Paid March 7, 1990	0
December 1990	1,654.24	Paid October 23, 1991	0
December 1991	1,654.24	Paid February 14, 1992	0
December 1992	1,654.24	Paid June 18, 1993	0
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
Paid	8/92	1992	4,637	9,274
			(\$4,000.00 paid 8/92 - \$637.00 paid 6/93)	
Paid	11/93	1993	4,637	4,637
		1994	4,637	-0-

STREETLIGHTSPECIAL TAX FUND

<u>CASH INVESTMENTS</u>	<u>1993</u>	<u>1994</u>
Cash	\$ 500	\$ 1,000
Investments	<u>24,500</u>	<u>24,000</u>
TOTAL CASH & INVESTMENTS	\$ 25,000	\$ 25,000
 <u>RECEIPTS</u>		
Taxes, 1994 (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	\$ 75,100	\$ 75,100
 <u>EXPENDITURES</u>		
Streetlight installations	\$ 1,000	\$ 1,000
Streetlight power	45,000	45,000
Falls lighting	<u>1,000</u>	<u>1,000</u>
TOTAL EXPENDITURES	\$ 47,000	\$ 47,000
TOTAL ENDING BALANCE	\$ 28,100	\$ 28,100
TOTAL EXPENDITURES & ENDING BALANCE	\$ 75,100	\$ 75,100

PARK FUND
SPECIAL TAX FUND

<u>CASH & INVESTMENTS</u>	<u>1993</u>	<u>1994</u>
Cash	\$ 1,000	\$ 8,000
Investments	<u>5,600</u>	<u>5,800</u>
TOTAL CASH & INVESTMENTS	\$ 6,600	\$ 13,800
 <u>RECEIPTS</u>		
Taxes (1 mill)	\$ 9,400	\$ 9,400
Transfers (General Fund)	11,400	11,400
Rentals	1,600	2,000
Taxes, 1992 & prior	600	600
Sale of fish food	1,800	<u>1,800</u>
TOTAL RECEIPTS	\$ 24,800	\$ 25,200
 TOTAL CASH, INVESTMENTS & RECEIPTS		
	\$ 31,400	\$ 39,000
 <u>EXPENDITURES</u>		
Transfer to Swimming Pool - Sub Fund	\$ 2,000	\$ 2,000
Salaries	16,500	17,300
Social Security	1,260	1,335
Insurance	1,000	1,000
Materials & minor equipment	1,000	1,500
Repairs & property maintenance	<u>2,000</u>	<u>2,000</u>
TOTAL EXPENDITURES	\$ 23,760	\$ 25,135
 <u>CAPITAL EXPENDITURES</u>		
Park improvements or equipment replacement (Musser pavilion)	\$ 5,000	\$ 5,000
	<u>-0-</u>	<u>7,000</u>
TOTAL CAPITAL EXPENDITURES	\$ 5,000	\$ 12,000
ENDING BALANCE	\$ 2,640	\$ 1,865
 TOTAL EXPENDITURES, CAPITAL EXPENDITURES & ENDING BALANCE		
	\$ 31,400	\$ 39,000

SWIMMING POOL FUND

<u>RECEIPTS</u>	<u>1993</u>	<u>1994</u>
Transfer from General Fund (taken if needed)	\$ 2,000	\$ 2,000
Memberships	9,500	8,000
Daily Admissions	8,000	10,500
Concession sales & other miscellaneous income	3,500	3,500
Fund raising projects	500	500
Video games & other revenues	<u>2,500</u>	<u>2,500</u>
TOTAL RECEIPTS	\$ 26,000	\$ 27,000
 <u>EXPENDITURES</u>		
Salaries	\$ 14,000	\$ 14,000
Social Security	1,071	1,071
Supplies - pool	500	500
Supplies - concessions	1,500	1,500
Maintenance, repairs	4,000	5,500
Utilities (telephone & electricity)	2,400	2,000
Debt retirement	<u>2,000</u>	<u>2,000</u>
TOTAL EXPENDITURES	\$ 25,471	\$ 26,571
 ENDING BALANCE	 \$ <u>529</u>	 \$ <u>429</u>
 TOTAL EXPENDITURES & ENDING BALANCE	 \$ 26,000	 \$ 27,000

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.

COMBINED
WATER FUND

CASH & INVESTMENTS

	<u>1993</u>	<u>1994</u>
Cash (includes monies earning interest)	\$ 30,000	\$ 60,000
Investments	308,000	124,000
Corning surplus fund	2,950	3,100
Spring Creek Area reserve fund	20,000	21,000
Fire Equipment Fund (Undine truck)	38,000	28,500
Fire Equipment Fund (Logan's 1st advance - rescue truck)	21,000	14,000
Fire Equipment Fund (Logans 2nd advance)	12,000	8,000
Temporary Loan/Lamb Street Bridge Fund/to be paid off in 1994 with a CD	30,000	30,000
New line of credit/General Fund/Capital Improvements	<u>100,000</u>	<u>100,000</u>
TOTAL CASH & INVESTMENTS	\$ 561,950	\$ 388,600

RECEIPTS

Collections	\$ 365,000	\$ 365,000
Collections prior years	3,000	3,000
Corning collections	275,000	336,000
Meter sales & repairs	2,000	2,000
Tap fees & assessments	4,000	4,000
Other (fire protection, etc.)	6,000	6,000
Interest earnings	<u>22,000</u>	<u>10,000</u>
TOTAL RECEIPTS	\$ <u>677,000</u>	\$ <u>726,000</u>
TOTAL CASH, INVESTMENTS & RECEIPTS	\$1,238,950	\$ 1,114,600

EXPENDITURES

Salaries	\$ 97,800	\$ 89,000
Social Security	7,482	6,808
Retirement	800	800
Insurance	65,000	65,000
Supplies - purification	8,000	8,000
Pumping power	225,000	240,000
Supplies & materials & telephone	30,000	30,000
Gas & oil	4,000	4,000
Maintenance & pump repairs	20,000	20,000
Meter purchases & minor equipment	5,000	5,000
Other general expense & legal fees	6,000	6,000
Expansion of systems	5,000	5,000
Health care - in-house	2,000	2,000
Transfers (administration expense)	<u>170,000</u>	<u>200,000</u>
TOTAL EXPENDITURES	\$ 646,082	\$ 681,608

CAPITAL EXPENDITURES

Painting standpipe (Hughes Street)	\$ 40,000	\$ 40,000
Computer programming	15,000	15,000
* Pumphouse & line improvements	30,000	10,000
CDBG (1990 project beginning April 1993 - Reservoir Hill)	200,000	-0-
Purchase new pickup & used 4 x 4 mid-size pickup (6,000)	<u>24,000</u>	<u>-0-</u>
TOTAL CAPITAL EXPENDITURES	\$ 309,000	\$ 65,000
ENDING BALANCE & INVESTMENTS	\$ <u>283,868</u>	\$ <u>367,992</u>
TOTAL EXPENDITURES, CAPITAL EXPENDITURES, & ENDING BALANCE	\$1,238,950	\$ 1,114,600

* Coleville, Halfmoon Hill pumphouse

SANITATION FUNDCASH & INVESTMENTS

	<u>1993</u>	<u>1994</u>
Cash (includes monies earning interest)	\$ 75,000	\$ 103,000
Investments	468,000	288,591
Loans to Pool Fund	22,316	22,316
Loan to Fire Equipment Fund, outstanding balance	26,100	17,400
Act 339 Fund due, not yet received (1992)	<u>-0-</u>	<u>73,660</u>
TOTAL CASH & INVESTMENTS	\$ 591,416	\$ 504,967

RECEIPTS

Collections (Borough) (11.5% rate increase)	\$ 740,000	\$ 836,000
Tap fees & assessments	3,000	3,000
Other (testing, etc.)	85,000	85,000
Interest earnings	20,000	10,000
Operating charges - Spring-Benner-Walker Joint Authority	300,000	310,000
Debt service - Spring Benner-Walker Joint Authority	252,000	252,000
Annual operating grant (Act 339)	<u>124,000</u>	<u>127,000</u>
TOTAL RECEIPTS	\$ 1,524,000	\$ 1,623,000

TOTAL CASH, INVESTMENTS & RECEIPTS

\$ 2,115,416	\$ 2,127,967
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EXPENDITURES

Salaries	\$ 264,089	\$ 297,915
Social Security	20,203	22,791
Retirement	2,200	2,200
Insurance	80,000	80,000
Materials & supplies (facility)	25,000	25,000
Equipment maintenance (facility)	60,000	80,000
Materials & supplies (system)	10,000	10,000
Equipment maintenance (system)	4,000	4,000
Other general expense (including legal & engineering)	15,000	15,000
Health care - in-house	5,500	5,500
Work boot reimbursement & uniform expense	3,000	3,000
Transfers/Administration	140,000	170,000
Authority payment (debt service)	622,000	622,000
Power	170,000	170,000
Telephone	4,000	4,000
Gas & oil	4,000	4,000
Sludge handling & disposal	40,000	40,000
Special testing/EPA required	10,000	5,000
Spring-Benner-Walker Joint Authority (share of Act 339 grant/42%)	<u>52,000</u>	<u>53,000</u>
TOTAL EXPENDITURES	\$ 1,530,992	\$ 1,613,406

CAPITAL EXPENDITURES

Purchase "used" dump trailer & computer programming	\$ 30,000	\$ -0-
Community Development Block Grant Project/Reservior Hill	200,000	-0-
Rebuild street sewer system	<u>-0-</u>	<u>100,000</u>
TOTAL CAPITAL EXPENDITURES	\$ 230,000	\$ 100,000
ENDING BALANCE	\$ 354,424	\$ 414,561

TOTAL EXPENDITURES, CAPITAL EXPENDITURES**& ENDING BALANCE**

\$ 2,115,416	\$ 2,127,967
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REFUSE FUND

<u>CASH & INVESTMENTS</u>	<u>1993</u>	<u>1994</u>
Cash, beginning of year	\$ 43,000	\$ 10,000
Investments	<u>31,800</u>	<u>-0-</u>
TOTAL CASH & INVESTMENTS	\$ 74,800	\$ 10,000
 <u>RECEIPTS</u>		
Collections (16% increase)	\$ 652,000	\$ 750,000
Interest	<u>3,000</u>	<u>1,000</u>
TOTAL RECEIPTS	\$ 655,000	\$ 751,000
 TOTAL CASH, INVESTMENTS & RECEIPTS		
	\$ 729,800	\$ 761,000
 <u>EXPENDITURES</u>		
Salaries	\$ 127,140	\$ 133,584
Social Security	9,726	10,219
Retirement	1,000	1,000
Insurance	50,000	50,000
Materials & supplies	3,000	3,000
Gas & oil	12,000	12,000
Maintenance collection equipment	12,000	12,000
Other general expenses	2,000	2,000
Minor equipment	500	500
Health care - in-house	3,000	3,000
Transfers: Administration	95,000	100,000
Tipping fees for Spring Cleanup Week (90 tons)	6,500	6,500
Tipping fees (budgeted at \$72/ton)	288,000	288,000
Recycling/curbside (\$2.30 per E.D.U./month)	82,920	79,000
Recycling/commercial	13,000	13,000
Uniform maintenance & boots	<u>1,900</u>	<u>1,900</u>
TOTAL EXPENDITURES	\$ 707,686	\$ 715,703
 <u>CAPITAL EXPENDITURES</u>		
Purchase additional trash receptacles for downtown	\$ 1,000	\$ 2,000
Set aside for future truck replacement	<u>15,000</u>	<u>30,000</u>
TOTAL CAPITAL EXPENDITURES	\$ 16,000	\$ 32,000
 ENDING BALANCE		
	\$ 6,114	\$ 13,297
 TOTAL EXPENDITURES, CAPITAL EXPENDITURES & ENDING BALANCE		
	\$ 729,800	\$ 761,000

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 4,000 tons a year as garbage.

1994
COLLECTION AGENCIES & TRUST FUNDS

	<u>Mid-State Bank</u>	<u>Peoples Bank</u>	<u>Wage Tax Collection</u>	<u>Payroll Fund</u>
<u>CASH & INVESTMENTS</u>				
Beginning of year	-	-	\$ 500	-
<u>RECEIPTS</u>				
Collection Transfers	\$ 60,000 _____	\$ 75,000 _____	\$ 650,000 _____	\$ 1,333,540
TOTAL RECEIPTS	\$ 60,000 _____	\$ 75,000 _____	\$ 650,500 _____	\$ 1,333,540 _____
TOTAL CASH & RECEIPTS	\$ 60,000	\$ 75,000	\$ 650,500	\$ 1,333,540
<u>EXPENDITURES</u>				
Transfers Gross pay less retirement Retirement (5.0%)	\$ 60,000 _____	\$ 75,000 _____	\$ 650,000 _____	\$ 1,266,540 67,000
TOTAL EXPENDITURES	\$ 60,000	\$ 75,000	\$ 650,000	\$ 1,333,540
ENDING BALANCE	-	-	\$ 500	-
TOTAL EXPENDITURES & ENDING BALANCE	\$ 60,000	\$ 75,000	\$ 650,500	\$ 1,333,540

DEBT SERVICE FUNDS

(Does not include in-house borrowing or bonded debt)

DEBT SERVICE, GENERAL OBLIGATION NOTES

	<u>1993</u>	<u>1994</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-

COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

<u>Grant-in-Aid</u>	<u>Committed</u>
DCA - 1993	\$ 131,557

Total	\$ 131,557

Planned Expenditures

Fair Share (County) Bellefonte YMCA	\$ 60,000
Administration (10%)	13,156
Accessibility study	10,000
Construction of the removal of architectural barriers	<u>48,401</u>
Total	\$ 131,557