

BOROUGH OF BELLEFONTE

1999 BUDGET

Prepared by Walter B. Peterson, Borough Manager

BUDGET INSPECTION AND HEARING NOTICE

The proposed 1999 budget for Bellefonte Borough will be available for public inspection November 23, 1998 through December 7, 1998 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 7, 1998 at 8 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 20, 1998

Budget Message

The 1999 Budget is presented as a balanced budget. As had been decided earlier, I have raised real estate taxes by one full mill. This was necessary to replace the loss of occupational assessment taxes (\$50,000) resulting from the County Commissioner's decision to value all parcels at zero. The remainder (approximately \$40,000 in new taxes) will be divided between each fire company to offset the cost of acquiring updated fire apparatus.

The only other fund in trouble is the Water Fund which is slowly recovering as I reduce costs to be offset by the sale of water to AquaPenn and Milesburg. In time, I believe we can get this fund back in the black. I have not proposed a rate increase for water, sewer or refuse. All other funds are operating in good shape.

For your information:

Our assessed value in 1998 has risen slightly from 1997 @ \$89,911,670 to \$90,184,505.

One mill of tax is now worth \$90,185.00.

Our millage breakdown is as follows:

(Revised 1/18/99)

	<u>1998</u>	<u>1999</u>	
General Fund	3.600	3.600	
Fire Equipment Fund	.450	.900	49%
Logans	.086	.086	4.5%
Undines	.086	.086	4.5%
Streetlighting	.575	.575	32%
Parks	<u>.189</u>	<u>.189</u>	10%
	4.986 mills	5.436 mills	

We have 1,979 taxable parcels in the Borough which means the average assessed property value is \$45,570. The new approximately one-half mill of tax will cost the average homeowner \$22.78 a year.

Note: The courts overturned the County's decision reinstating the occupational assessment tax.

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SUMMARY
1999 BUDGET BREAKDOWN

<u>CATEGORY</u>	<u>Beginning</u> <u>Cash & Investments</u>	<u>1999</u> <u>Revenue</u>	<u>1999</u> <u>Expenditures</u>	<u>Ending Cash</u> <u>& Investments</u>
<u>General Fund</u>	\$ 142,585	\$ 1,826,550		
Police			\$ 548,739	
General Government			453,765	
Streets			281,261	
Notes & Miscellaneous			<u>633,523</u>	
TOTAL GENERAL FUND	\$ 142,585	\$ 1,826,550	\$1,917,288	\$ 51,847
<u>Other Funds:</u>				
Highway Aid	\$ 20,000	\$ 105,000	\$ 120,000	\$ 5,000
Fire Protection	1,000	151,838	132,000	20,838
Fire Equipment Fund	18,876	103,520	85,000	37,396
Streetlighting	14,000	50,600	59,000	5,600
Parks	12,000	32,400	41,353	3,047
Pool	7,000	27,000	28,900	5,100
Water	123,916	485,840	521,000	88,756
Corning/Water	36,800	340,000	340,317	36,483
Sanitation	606,985	1,704,890	1,831,607	480,268
Refuse	279,138	688,000	784,706	182,432
Community Development Block Grant	<u>-0-</u>	<u>145,853</u>	<u>145,853</u>	<u>-0-</u>
TOTAL OTHER FUNDS	\$1,119,715	\$ 3,834,941	\$ 4,089,736	\$ 864,920
TOTAL GENERAL & OTHER FUNDS	\$1,262,300	\$ 5,661,491	\$ 6,007,024	\$ 916,767

GENERAL FUND

<u>CASH RECEIPTS & REVENUE</u>	<u>1998</u>	<u>1999</u>
Cash & investments for appropriations	\$ 200,000	\$ 142,585
Due from intergovernmental transfers	-0-	120,000
Taxes, all 1997 and prior years	34,000	34,000
Taxes, real estate (taxes @ 4.15 mills)	296,468	296,468
Per capita tax	17,000	17,000
Occupation tax (50%)	46,000	46,000
Earned income tax	380,000	410,000
Real estate transfer tax	35,000	35,000
Occupational privilege tax	14,000	14,000
Housing permits	17,500	17,500
Fines, licenses, permits	6,000	6,000
State Police fines	5,000	5,000
* Parking revenue	65,000	65,000
** Lots A & D revenue	-0-	30,000
Fines, Borough	18,000	23,000
Market fees	1,500	1,500
District Magistrate fines	30,000	30,000
Liquor license & public utility tax	14,500	14,500
TCI video franchise	50,000	56,000
Wage tax commission & miscellaneous revenue	12,000	12,000
Non-revenue receipts & crossing guards	8,000	8,000
Miscellaneous deposits & county bus support	11,000	11,000
Transfers, other funds: water	120,000	100,000
sewer	170,000	170,000
(Administration expense) refuse	100,000	100,000
Corning	20,000	20,000
Council-on-the-Arts grant	3,500	4,000
Act 205 pension distribution	135,000	142,000
Parking Authority maintenance fee & electric bill	5,064	-0-
County Aid Grant	15,000	-0-
Forestry Department Grant	1,000	2,000
COPS/FAST	25,000	-0-
Loan Payment/Water Fund	33,750	33,750
Radio tower rentals	<u>4,800</u>	<u>4,800</u>
 TOTAL CASH RECEIPTS REVENUES	 \$ 1,894,082	 \$ 1,971,103

* \$6,000 to be deposited into a sinking fund for future parking needs.

Monies held in investments for future parking total \$112,141.

** \$19,200 placed in an escrow account for a parking garage.

Current volume of savings \$279,059 (December 31, 1998) (Lots A & D).

NOTE: Revenues from the AquaPenn water line are shown separately on page 22.

GENERAL FUND

DISBURSEMENTS

	<u>1998</u>	<u>1999</u>
General Government (see detail page)	\$ 447,190	\$ 453,765
Police (see detail page)	526,413	548,739
Fire (separate fund)		
Streets (see detail page)	265,944	281,261
Notes & Miscellaneous (insurance, General Fund only)		
False arrest & public official liability	10,000	8,000
Workmen's compensation	40,202	38,481
Group hospitalization/major medical	125,000	125,000
Group life insurance	7,000	7,000
Auto insurance	20,731	16,000
Fire & general liability insurance & inland marine	30,236	15,000
Boiler & machinery insurance	1,500	2,000
Police life & health insurance & health & welfare	7,000	7,000
Health care - non-union, in-house	13,000	13,000
Transfers:		
Swimming Pool Fund & Park & Recreation	11,400	11,400-5-28-99
* Swimming Pool (for YMCA Summer Rec Program)	500	500
Shade Tree Commission (see project breakdown)	1,500	1,500
** Library	23,450	24,450-5-28-99
Payment on loan Sewer Fund (Claster property/10 years)	22,000	22,000-5-28-99
Bus service (\$12,314 - 1997-98)	13,500	13,713
Arts (Local share \$6,000)	9,500	10,000-5-28-99 4,000.00
C-NET (Formula G)	18,643	19,366
Summer Youth Recreation Program	2,000	2,000-5-28-99
Centre Home Care	3,000	3,000-5-28-99
County Aid Project	15,000	-0-
Retirement program (Act 205) (police & non-uniform)	174,506	191,336
*** Future parking - Sinking Fund	6,000	25,000-5-28-99
CLG/grant (yet to be applied for)	3,500	3,500
Cemetery/maintenance/annual allocation	3,000	3,000
Downtown decorating (Christmas)	500	500
Centre County Youth Service Bureau	1,000	1,000-5-28-99
Bookmobile replacement fund (escrow)	2,000	2,000-5-28-99
Wall repairs/Talleyrand Park	15,000	50,000
Recycling grant/vacuum truck	20,000	(escrowed)
Repairs/Claster property	10,000	-0-
Construct new parking lot (Pike & Ridge Streets)	17,500	(escrowed)
Key 93 Planning Grant/local share	-0-	7,500
Pool repairs/bathrooms, etc.	-0-	5,000
Escrow permanent pool repairs/future	-0-	6,000-5-28-99
CRMPO/Planning	-0-	1,500
TOTAL DISBURSEMENTS	\$ 1,867,715	\$ 1,919,511
ENDING BALANCE	26,367	51,592
TOTAL DISBURSEMENTS & ENDING BALANCE	\$ 1,894,082	\$ 1,971,103

- * \$500 applied as a credit toward pool use by the YMCA
- ** Total commitment is \$27,950 (\$3,500 from Council on the Arts)
- *** Money set aside for acquisition of future parking needs

GENERAL FUND

GENERAL GOVERNMENT

	<u>1998</u>	<u>1999</u>
Salaries	\$ 307,733	\$ 313,841
Social Security	23,542	24,009
Tax Collector's expenses & bonds	3,000	3,000
Legal fees	6,000	6,000
Engineering - non-project	500	500
Official bonds	1,200	1,200
Postage, printing & advertising	12,000	12,000
Office supplies & equipment	4,000	4,000
Association dues & expenses	3,000	3,000
Other administration expense	2,000	2,000
Janitorial supplies/services	6,000	6,000
Building maintenance	10,000	10,000
Fuel & light	30,000	30,000
Telephone	5,000	5,000
Auditors	5,000	5,000
Contingency fund	15,000	15,000
Computer maintenance & expenses	5,000	5,000
Maintenance of equipment	2,000	2,000
CLG Grant - Educational Project 3rd year/local share	2,000	2,000
Tax refunds	1,000	1,000
Vehicle/fuel & maintenance, Borough car	2,000	2,000
Gypsy moth spraying	<u>1,215</u>	<u>1,215</u>
TOTAL EXPENDITURES	\$ 447,190	\$ 453,765

GENERAL FUND

<u>POLICE</u>	<u>1998</u>	<u>1999</u>
Salaries (10 officers & non-civil service)	\$ 442,813	\$ 464,939
Social Security & retirement (non-civil service)	7,500	5,700
Civil Service testing	600	600
Other administration expense	3,000	3,000
Uniforms	5,000	5,000
Minor equipment	4,000	4,000
Vehicle maintenance	8,000	10,000
Gas & oil	7,000	7,000
Maintenance - radio	1,500	1,500
Major equipment - vehicles	20,000	20,000
Dog handling	500	500
Telephone	3,500	3,500
In-house health & welfare program	8,000	8,000
Police training	2,500	2,500
Computer software	1,000	1,000
Provide vests (bulletproof) new officers	1,000	1,000
Computer hardware	1,500	1,500
COPSMORE Program/Share	<u>9,000</u>	<u>9,000</u>
 TOTAL EXPENDITURES	 \$ 526,413	 \$ 548,739

NOTES:

Parking meter expenses to be paid from parking escrow fund at the end of each year.

GENERAL FUND

<u>STREETS</u>	<u>1998</u>	<u>1999</u>
Wages & salaries	\$ 183,784	\$ 194,296
Social Security	14,060	14,865
Materials	5,000	5,000
Street & road signs/patching	14,000	14,000
Street cleaning & painting	3,000	3,000
Construction & maintenance (drains, sidewalks)	1,000	1,000
Repair vehicles	16,000	20,000
Gas & oil	7,000	7,000
Tools & minor equipment	1,000	1,000
Tree removal	500	500
Maintenance/traffic signals	3,000	3,000
Uniforms & work boots	2,600	2,600
* Paving lanes/annual project	10,000	10,000
Repairing curbing/community wide	<u>5,000</u>	<u>5,000</u>
 TOTAL EXPENDITURES	 \$ 265,944	 \$ 281,261

* See following page

**Suggested Lanes
1999/Paving Project**

<u>Lane</u>	<u>From/To</u>	<u>Distance</u>	<u>Average Width</u>	<u>Tonnage</u>	<u>Cost</u>
1. <u>Decatur Lane</u>	Curtin/Ardell	200'	12'	23	\$ 667
2. <u>Locust Lane</u>	Lamb/Pike	800'	15'	109	3,161
3. <u>Logan Lane</u>	West of S. Spring Street/Blanchard St.	1,850'	11'	186	5,394
4. <u>Decatur Lane</u>	Lamb/Howard	600'	12'	66	<u>792</u>
					\$ 9,984

HIGHWAY AID

<u>CASH & INVESTMENTS</u>	<u>1998</u>	<u>1999</u>
Cash (Interest earning)	\$ 1,000	\$ 1,000
Investments	<u>15,000</u>	<u>19,000</u>
TOTAL CASH & INVESTMENTS	\$ 16,000	\$ 20,000
 <u>RECEIPTS</u>		
State Aid	\$ 98,296	\$ 102,245
Interest earned	<u>1,704</u>	<u>2,755</u>
TOTAL RECEIPTS	\$ 100,000	\$ 105,000
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TOTAL CASH, INVESTMENTS & RECEIPTS	\$ 116,000	\$ 125,000
 <u>EXPENDITURES</u>		
General maintenance expense	\$ 15,000	\$ 5,000
* Project work (resurfacing)	50,000	90,000
General Fund Streets Payroll	7,500	-0-
Salt & snow removal	17,500	15,000
Equipment purchase - trailer/air compressor	-0-	10,000
- ¾ ton pickup/plow	<u>20,000</u>	<u>-0-</u>
TOTAL EXPENDITURES	\$ 110,000	\$ 120,000
ENDING BALANCE	\$ 6,000	\$ 5,000
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TOTAL EXPENDITURES & ENDING BALANCE	\$ 116,000	\$ 125,000

* See suggested street paving list attached.

**Suggested
Paving Project/1999 Paving Season**

<u>Street Name</u>	<u>From to</u>	<u>Length</u>	<u>Average Width</u>	<u>Tonnage</u>	<u>\$29.00/ton Est. Cost</u>
1. <u>High Street</u> (Eastbound)	Allegheny/Ridge	830'	35'	265	\$ 7,685
2. <u>High Street</u> (Westbound)	Ridge/Allegheny	830'	36'	272	7,888
3. <u>Shope Street</u>	Bishop/Humes	1,400'	22'	281	8,439
4. <u>E. Beaver St.</u>	Allegheny/Armor	1,700'	30'	465	13,485
5. <u>Monroe & Wood Streets</u>	High/McAllister	900'	25'	205	5,945
6. <u>Adams Court</u>	Wood/Cul de sac	350'	24'	77	2,233
7. <u>W. Lamb St.</u>	Haupt/Collins	800'	24'	175	5,075
8. <u>E. Curtin St.</u>	Armor/Monroe	1,265'	36'	415	12,035
9. <u>E. Linn St.</u>	Ridge/Cowdrick	600'	42'	230	6,670
10. <u>Phoenix Ave.</u>	Willowbank/dead end	300'	22'	60	1,740
11. <u>Summit Drive</u>	Parkview/Elm	650'	20'	118	3,658
	Elm/Sylvan Circle	600'	35'	191	5,921
12. <u>W. Curtin St.</u>	Allegheny/ Shugert Lane	675'	40'	246	7,134
13. <u>Teener League Road</u>	End of paving/ to cul de sac	315' + cul de sac circle	16'	47	<u>1,363</u>
Total					\$ 89,271

FIRE COMPANIES

1999

<u>CASH & RECEIPTS</u>	<u>LOGANS</u>	<u>UNDINES</u>
Beginning of year (cash)	\$ 500	\$ 500
Beginning of year (investments)	-0-	-0-
Taxes - .086 mills/company	7,200	7,200
Contracts	25,419	25,419
Other	500	500
Prior years taxes	300	300
Annual truck allocation (Fire Equipment Fund)	<u>42,500</u>	<u>42,500</u>
TOTAL CASH & RECEIPTS	\$ 76,419	\$ 76,419
 <u>EXPENDITURES</u>		
Office supplies	\$ 200	\$ 100
Insurance	700	200
Minor Equipment	3,000	4,000
Maintenance:		
Fire equipment	10,000	10,000
Alarms	300	300
Radio	500	500
Building	2,000	3,600
Miscellaneous:		
Training	300	500
Telephone & power	1,500	300
Gas & oil	5,000	4,000
Truck replacement payment/or escrowed	42,500	25,928
Loan payment (due Sewer Fund)	<u> </u>	<u>16,572</u>
TOTAL EXPENDITURES	\$ 66,000	\$ 66,000
ENDING BALANCE	\$ 10,419	\$ 10,419
 TOTAL EXPENDITURES & ENDING BALANCE	 \$ 76,419	 \$ 76,419

	<u>1997</u>	<u>1998</u>	(Billed in 1999)
* Spring Township	\$ 30,614	\$48,676	
** Benner Township	14,857	23,623	
*** Marion Township	<u>1,125</u>	<u>1,789</u>	
	\$ 46,596	\$74,088	

* \$ 13,900	deposited into Fire Equipment Fund	-	\$ 1,100	deposited into General Fund
** 7,100	deposited into Fire Equipment Fund	-	600	deposited into General Fund
*** 500	deposited into the Fire Equipment Fund	-	50	deposited into General Fund
\$ 21,500			\$ 1,750	to help offset insurance increase for department paid by General Fund

SPECIAL ACCOUNT
FIRE EQUIPMENT FUND

<u>CASH & INVESTMENTS</u>	<u>1998</u>	<u>1999</u>
Cash	\$ 2,000	\$ 253
Investments (Logan truck money)	<u>7,559</u>	<u>18,623</u>
TOTAL CASH & INVESTMENTS	\$ 9,559	\$ 18,876
 <u>RECEIPTS</u>		
Township Fire Protection contracts	\$ 10,661	\$ 21,500
Taxes (.90 mills)	40,460	80,920
Back taxes & others	1,000	1,000
Interest earned	<u>100</u>	<u>100</u>
 TOTAL RECEIPTS	 \$ 52,221	 \$ 103,520
 TOTAL CASH, INVESTMENTS & RECEIPTS	 \$ 61,780	 \$ 122,396
 <u>EXPENDITURES</u>		
Borrowed \$28,000 from the Sewer fund to complete the Logan's 1995 turn as per note below, borrowed for two years @ \$14,000 per year, (last payment in budget year 1998)	\$ 14,000	\$ -0-
* Direct allocation to each company:		
Logans (escrowed after 1998 \$ 18,623)	18,500	42,500
** Undines (escrowed after 1998 \$ -16,572)	<u>18,500</u>	<u>42,500</u>
 TOTAL EXPENDITURES	 \$ 51,000	 \$ 85,000
 ENDING BALANCE	 <u>10,780</u>	 <u>37,396</u>
 TOTAL EXPENDITURES & ENDING BALANCE	 \$ 61,780	 \$ 122,396

NOTES:

- * Trucks must be approved by Council; otherwise, money is placed in escrow until needed.
- ** From the \$42,500 the Undines receive, \$16,572 will be repaid to the Sewer Fund leaving them \$25,928.

STREETLIGHTSPECIAL TAX FUND

<u>CASH INVESTMENTS</u>	<u>1998</u>	<u>1999</u>
Cash	\$ 1,000	\$ 1,000
Investments	<u>28,000</u>	10,000
Set aside for streetlights/High Street bridge		<u>3,000</u>
TOTAL CASH & INVESTMENTS	\$ 29,000	\$ 14,000
 <u>RECEIPTS</u>		
Taxes (.575 mills)	\$ 48,000	\$ 48,000
Interest earnings	1,100	600
Taxes - prior years	<u>2,000</u>	<u>2,000</u>
TOTAL RECEIPTS	\$ 51,100	\$ 50,600
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TOTAL CASH, INVESTMENTS & RECEIPTS	\$ 80,100	\$ 64,600
 <u>EXPENDITURES</u>		
* Streetlight installations/High Street bridge	\$ 3,000	\$ 3,000
Streetlight power	54,000	55,000
Falls lighting	<u>1,000</u>	<u>1,000</u>
TOTAL EXPENDITURES	\$ 58,000	\$ 59,000
TOTAL ENDING BALANCE	\$ 22,100	\$ 5,600
TOTAL EXPENDITURES & ENDING BALANCE	\$ 80,100	\$ 64,600

* Escrow money over the next two budget years for a total of \$6,000.00.

PARK FUND
SPECIAL TAX FUND

<u>CASH & INVESTMENTS</u>	<u>1998</u>	<u>1999</u>
Cash (earning interest)	\$ 1,000	\$ 1,000
Investments	7,000	1,000
Money set aside for soccer field & equipment	—	<u>10,000</u>
TOTAL CASH & INVESTMENTS	\$ 8,000	\$ 12,000
 <u>RECEIPTS</u>		
Taxes (.189 mills)	\$ 17,000	\$ 15,000
Transfers (General Fund)	11,400	11,400
Rentals	3,000	2,500
Taxes, prior years	600	600
Sale of fish food	<u>2,900</u>	<u>2,900</u>
TOTAL RECEIPTS	\$ 34,900	\$ 32,400
TOTAL CASH, INVESTMENTS & RECEIPTS	\$ 42,900	\$ 44,400
 <u>EXPENDITURES</u>		
Transfer to Swimming Pool - Sub Fund	\$ 2,000	\$ 5,000
Salaries	20,000	20,300
Social Security	1,530	1,553
Insurance	700	500
Materials & minor equipment	3,000	3,000
Repairs & property maintenance	<u>2,000</u>	<u>2,000</u>
TOTAL EXPENDITURES	\$ 29,230	\$ 32,353
 <u>CAPITAL EXPENDITURES</u>		
Park improvements or equipment replacement (new soccer field)	\$ 4,000	\$ 4,000
(new playground equipment)	6,000	-0-
concrete floors/two pavilions	—	<u>5,000</u>
TOTAL CAPITAL EXPENDITURES	\$ 10,000	\$ 9,000
ENDING BALANCE	\$ 3,670	\$ 3,047
TOTAL EXPENDITURES, CAPITAL EXPENDITURES & ENDING BALANCE	\$ 42,900	\$ 44,400

SWIMMING POOL FUND

<u>CASH & INVESTMENTS</u>	<u>1998</u>	<u>1999</u>
Savings & CD's and cash	\$ 6,000	\$ 7,000
 <u>RECEIPTS</u>		
Transfer from Park Fund (taken if needed)	\$ 2,000	\$ 2,000
Memberships	7,000	7,000
Daily Admissions	10,000	11,000
Concession sales & other miscellaneous income	4,000	3,000
Fund raising projects	1,000	500
Video games & other revenues	<u>3,800</u>	<u>3,500</u>
 TOTAL RECEIPTS	 \$ 27,800	 \$ 27,000
 TOTAL RECEIPTS, CASH AND INVESTMENTS	 \$ 33,800	 \$ 34,000
 <u>EXPENDITURES</u>		
Salaries	\$ 17,000	\$ 17,500
Social Security	1,300	1,400
Supplies - pool	500	500
Supplies - concessions	1,500	1,500
Maintenance, repairs	5,000	5,000
Utilities (telephone & electricity)	3,000	3,000
Debt retirement	<u>-0-</u>	<u>-0-</u>
 TOTAL EXPENDITURES	 \$ 28,300	 \$ 28,900
 ENDING BALANCE	 \$ <u>5,500</u>	 \$ <u>5,100</u>
 TOTAL EXPENDITURES & ENDING BALANCE	 \$ 33,800	 \$ 34,000

NOTE: Additional repairs will be budgeted through the General Fund (bathrooms and carpeted area)

BOROUGH SYSTEM
WATER FUND

CASH & INVESTMENTS

	<u>1998</u>	<u>1999</u>
Cash (includes monies earning interest)	\$ 35,328	\$ 16,500
Investments	40,000	90,000
Monies due from Corning Account/prior year	<u>37,416</u>	<u>17,416</u>
TOTAL CASH & INVESTMENTS	\$ 112,744	\$ 123,916

RECEIPTS

Collections	\$ 400,000	\$ 400,000
Collections prior years	3,000	3,000
Meter sales & repairs	2,000	2,000
Tap fees & assessments	4,000	8,000
Other (fire protection, etc.)	3,000	3,000
Interest earnings	3,000	3,000
Corning/equipment rental	<u>70,840</u>	<u>66,840</u>
TOTAL RECEIPTS	\$ 485,840	\$ 485,840
TOTAL CASH, INVESTMENTS & RECEIPTS	\$ 598,584	\$ 609,756

EXPENDITURES

Salaries	\$ 96,480	\$ 100,745
Social Security	7,381	7,705
Retirement	3,000	3,000
Insurance	50,000	45,000
Supplies - purification	4,800	4,800
Pumping power	157,000	157,000
Supplies & materials & telephone	17,000	17,000
Gas & oil	5,000	5,000
Maintenance & pump repairs	15,000	15,000
Meter purchases & minor equipment	5,000	5,000
Other general expense, legal fees & testing expense	8,000	8,000
Expansion of systems	5,000	5,000
Health care - in-house plus boots & uniforms	3,500	4,000
Transfers (administrative expense)	120,000	100,000
* Loan payment/General Fund (\$133,750) <i>135,000</i>	33,750	33,750
TOTAL EXPENDITURES	\$ 530,911	\$ 511,000
CAPITAL EXPENDITURES		
** Pumphouse improvements/finish project	\$ 3,000	\$ -0-
Replace main line valves all over system where broken	5,000	2,000
Purchase small portable pump & detection equipment	3,000	-0-
Purchase new vacuum pump	<u>-0-</u>	<u>8,000</u>
TOTAL CAPITAL EXPENDITURES	\$ 11,000	\$ 10,000
ENDING BALANCE & INVESTMENTS	\$ 56,673	\$ 88,756
TOTAL EXPENDITURES, CAPITAL EXPENDITURES, & ENDING BALANCE	\$ 598,584	\$ 609,756

* The Water Fund could only pay one quarterly transfer in 1997 as the fund was still in arrears for 1996 payments as well. I've converted this obligation into a loan as the Water Fund is still in trouble.

** Coleville, Halfmoon Hill pumphouse

CORNING WATER SYSTEM

<u>CASH & INVESTMENTS</u>	<u>1998</u>	<u>1999</u>
Cash	\$ 5,000	\$ 5,000
Corning Surplus Fund	4,200	4,800
Spring Creek Area Reserve Fund	<u>26,000</u>	<u>27,000</u>
TOTAL CASH & INVESTMENTS	\$ 35,200	\$ 36,800
 <u>RECEIPTS</u>		
Commercial	\$ 336,000	\$ 336,000
Residential	<u>4,000</u>	<u>4,000</u>
TOTAL REVENUE	\$ 340,000	\$ 340,000
TOTAL CASH INVESTMENTS & RECEIPTS	\$ 375,200	\$ 376,800
 <u>EXPENDITURES</u>		
Power	\$ 100,000	\$ 94,000
Salaries (includes benefits)	137,000	142,500
Maintenance/materials & supplies	14,500	8,000
Equipment rental	66,840	66,840
Telephone	1,050	1,050
Administrative costs	20,000	20,000
Office expense	1,800	1,800
Office rent	1,200	1,200
Insurance	7,073	3,900
Maintenance/grounds	<u>1,027</u>	<u>1,027</u>
TOTAL EXPENDITURES	\$ 350,490	\$ 340,317
ENDING BALANCE	\$ 24,710	\$ 36,483
	<hr/>	<hr/>
TOTAL EXPENDITURES & ENDING BALANCE	\$ 375,200	\$ 376,800

NOTE: In the budget year 2000, it will be necessary to raise \$18,250.00 for the 5% share to relocate the 16" lateral to Corning where the I99 interchange crosses Route 150.

SANITATION FUND

	<u>1998</u>	<u>1999</u>
<u>CASH & INVESTMENTS</u>		
Cash (includes monies earning interest)	\$ 52,316	\$ 50,000
Investments	261,000	263,428
D.E.P./Escrow Sludge Application Surety Fund	76,153	78,985
Loan to General Fund/Purchase Claster property	220,000	198,000
Loan to Fire Equipment Fund/Undine advance	<u>14,000</u>	<u>16,572</u>
TOTAL CASH & INVESTMENTS	\$ 623,469	\$ 606,985
<u>RECEIPTS</u>		
Collections (Borough)	\$ 850,000	\$ 850,000
Tap fees & assessments	3,000	3,000
Other (testing, etc.)	90,000	100,000
Interest earnings	10,000	10,000
Operating charges - Spring-Benner-Walker Joint Authority	350,000	360,000
Debt service - Spring-Benner-Walker Joint Authority	205,986	285,658
Annual operating grant (Act 339) 1996	<u>96,232</u>	<u>96,232</u>
TOTAL RECEIPTS	\$ 1,605,218	\$ 1,704,890
TOTAL CASH, INVESTMENTS & RECEIPTS	\$ 2,228,687	\$ 2,311,875
<u>EXPENDITURES</u>		
Salaries	\$ 344,805	\$ 361,351
Social Security	26,378	27,643
Retirement	12,000	10,000
Insurance	80,000	70,000
Materials & supplies (facility)	25,000	25,000
Equipment maintenance (facility) (includes maintenance contracts)	110,000	120,000
Materials & supplies (system)	10,000	10,000
Equipment maintenance (system)	5,000	5,000
Other general expense (including legal & engineering)	15,000	10,000
Health care - in-house	7,975	7,975
Work boot reimbursement & uniform expense	5,082	5,082
Transfers/Administration	170,000	170,000
Authority payment (debt service schedule + 10%)	490,444	680,139
Power	180,000	160,000
Telephone	6,000	6,000
Gas & oil	4,500	4,500
Sludge handling & disposal	40,000	30,000
Property maintenance/heating & cooling	20,000	20,000
Spring-Benner-Walker Joint Authority (share of Act 339 grant/42%)	40,417	40,417
Year 2000 computer compliance	<u>-0-</u>	<u>20,000</u>
TOTAL EXPENDITURES	\$ 1,592,601	\$ 1,783,107
<u>CAPITAL EXPENDITURES</u>		
Purchase lawn tractor	\$ -0-	\$ 5,500
Purchase TV camera & recorder (carry over/not purchased)	15,000	15,000
Purchase pickup truck	20,000	-0-
Drying bed/cover (pole building)	<u>-0-</u>	<u>28,000</u>
TOTAL CAPITAL EXPENDITURES	\$ 35,000	\$ 48,500
ENDING BALANCE	\$ 601,086	\$ 480,268
TOTAL EXPENDITURES, CAPITAL EXPENDITURES & ENDING BALANCE	\$ 2,228,687	\$ 2,311,875

REFUSE FUND

<u>CASH & INVESTMENTS</u>	<u>1998</u>	<u>1999</u>
Cash, beginning of year	\$ 20,000	\$ 20,000
Investments	120,000	140,000
Future truck/escrow account (\$20,000 set aside each year)	96,000	35,588
Set aside current truck purchase	-0-	83,550
		<i>J. 2/99 20,000.00</i>
TOTAL CASH & INVESTMENTS	\$ 236,000	\$ 279,138
 <u>RECEIPTS</u>		
Collections (one E.D.U. = \$53.00/quarter)	\$ 680,000	\$ 680,000
Interest	8,000	8,000
TOTAL RECEIPTS	\$ 688,000	\$ 688,000
 TOTAL CASH, INVESTMENTS & RECEIPTS		
	\$ 924,000	\$ 967,138
 <u>EXPENDITURES</u>		
Salaries	\$ 157,996	\$ 166,720
Social Security	12,087	12,754
Retirement	6,300	5,000
Insurance	40,000	40,000
Materials & supplies	3,000	3,000
Gas & oil	12,000	12,000
Maintenance collection equipment	14,000	14,000
Other general expenses	2,000	2,000
Minor equipment	500	500
Health care - in-house	4,400	4,400
Transfers: Administration	100,000	100,000
Tipping fees for Spring Cleanup Week (180 tons)	10,000	10,000
Tipping fees (budgeted at \$72/ton) (\$48/ton 1998)	225,000	225,000
Recycling/curbside (\$1.95 per E.D.U./month)	66,982	66,982
Recycling/commercial (\$38.50/ton)	10,000	10,000
Recycling/cardboard (\$24.00/ton)	2,000	2,000
Uniform maintenance & boots	2,800	2,800
TOTAL EXPENDITURES	\$ 669,065	\$ 677,156
 <u>CAPITAL EXPENDITURES</u>		
Purchase additional trash receptacles for downtown	\$ 4,000	\$ 4,000
Set aside for future truck replacement/escrow fund	20,000	20,000
Pay for truck order in late 1998	-0-	83,550
TOTAL CAPITAL EXPENDITURES	\$ 24,000	\$ 107,550
ENDING BALANCE	\$ 230,935	\$ 182,432
 TOTAL EXPENDITURES, CAPITAL EXPENDITURES & ENDING BALANCE		
	\$ 924,000	\$ 967,138

NOTE: Bellefonte generates approximately 90 tons a week of disposable material. Of this 7 tons are removed as recyclable material.

1999
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	\$ 65,000	\$ 68,000	\$ 820,000	
Transfers	_____	_____	_____	\$ <u>1,731,600</u>
TOTAL RECEIPTS	\$ 65,000	\$ 68,000	\$ 820,000	\$ 1,731,600
	=====	=====	=====	=====
TOTAL CASH & RECEIPTS	\$ 65,000	\$ 68,000	\$ 820,500	\$ 1,731,600
<u>EXPENDITURES</u>				
Transfers	\$ 65,000	\$ 68,000	\$ 820,000	
Gross pay less retirement				\$ 1,661,398
Retirement (5.0%)				57,778
Pension (3.9%)				<u>12,424</u>
TOTAL EXPENDITURES	\$ <u>65,000</u>	\$ <u>68,000</u>	\$ <u>820,000</u>	\$ 1,731,600
ENDING BALANCE	-	-	\$ 500	-
	=====	=====	=====	=====
TOTAL EXPENDITURES & ENDING BALANCE	\$ 65,000	\$ 68,000	\$ 820,500	\$ 1,731,600

DEBT SERVICE FUNDS

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

DEBT SERVICE, GENERAL OBLIGATION NOTES

	<u>1998</u>	<u>1999</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-

**BELLEFONTE BOROUGH
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM**

<u>Grant-in-Aid</u>	<u>1995</u>	<u>1996</u>	<u>1998</u>
- DCA 1995 (Remaining funds)	\$ 115,290		
- DCA 1996	-0-	\$ 157,152	
- DCA 1998	_____	_____	\$ <u>145,853</u>
Total	\$ 115,290	\$ 157,152	\$ 145,853

Planned Expenditures

- Administration		\$ 15,715	\$ 20,000
- Commercial Rehabilitation	\$ 44,064	41,131	
- Engineering Services		9,500	
- Street & sidewalk improvements/Halfmoon Hill			125,853
- Water system improvements	71,226	90,806	
- Acquisition of property	_____	_____	_____
Total	\$ 115,290	\$ 157,152	\$ 145,853

<u>Committed Grants</u>	<u>Project Description</u>
1995	New roof/Murphy building & Halfmoon Hill water line
1996	New roof/Murphy building & Halfmoon Hill water line
* 1997	
1998	Improvements to street, retaining wall & sidewalks/Halfmoon Hill

* Completed/Murphy building acquisition

1999
SHADE TREE COMMISSION

<u>Revenue</u>	<u>1999</u>
General Fund disbursements (1999)	\$ 1,500
Carry over previous year (1998)	1,500
Forestry Department grant (new)	<u>1,000</u>
TOTAL REVENUES	\$ 4,000

<u>Disbursements</u>	
Tree plantings	\$ 2,500
Tree trimming	<u>1,500</u>
TOTAL DISBURSEMENTS	\$ 4,000

Notes:

Funds Set Aside
for
Special Projects
1997-1998-1999-2000

- \$12,000 Local Share ISTEA grant for bike paths along Governors Park Road escrowed in Special Projects Fund. State monies of \$48,000 already approved, project being developed. The State will release funds for reimbursement of costs incurred.

- \$1,800 Local Share ISTEA grant for downtown signage. Money already escrowed in the Special Projects Fund. State monies of \$7,200 approved, project being developed. The State will release funds for reimbursement of costs incurred.

- \$3,000 to be set aside in budget years 1998 & 1999 for the installation of three more streetlights on the High Street bridge (total of \$6,000.00.)

- \$2,000 to be set aside in budget years 1998 & 1999 and 2000 for replacement of the Centre County Bookmobile.

GENERAL FUND
AQUAPENN WATER SALES

Anticipated Revenues 1999

AQUAPENN

- 300,000 gallons/day for 12 months	\$ 43,800
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Milesburg Borough

- 200,000 gallons/day for 9 months	<u>21,900</u>
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	\$ 65,700
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Expended

Capital improvement projects (to be determined)	\$ 65,700
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NOTE: I have reduced the administrative transfers for the water fund by \$25,000 in 1999 as a means of benefitting the water fund from the sale of water to AquaPenn.