

***BOROUGH OF BELLEFONTE***

***2002 BUDGET***

**Prepared by Ralph W. Stewart, Borough Manager**

## BUDGET MESSAGE

The total assessed value (50% of actual value) for all real estate in Bellefonte Borough increased slightly (\$91,053,340 in 2000) to \$91,146,035. One mill (1/10 of 1 %) of tax is now worth \$91,146. The borough has 1,999 taxable parcels with an average assessed value of \$45,595. The real estate tax for Bellefonte Borough is broken down as follows.

Real Estate Tax Millage Breakdown	2002
General Fund (administration, streets, police)	3.600
Fire Equipment Fund	.900
Logans	.086
Undines	.086
Streetlighting	.0575 <i>15 7/8</i>
Parks	.189
Total	5.436

Below is a summary of tax changes since 1994.

- ◆ In 1994, a two-mill increase was made to help the general fund which generated \$18,800 of new tax money.
- ◆ In 1995 we had no increase in taxes or utilities.
- ◆ In 1996 we had a small (.077 mills - \$6,421) increase in the Fire Protection Fund – a real estate tax supported fund.
- ◆ In 1997 the only change was an increase in water rates to the current \$20.22 per quarter.
- ◆ In 1998 we approved an increase in the general fund (.225 mills - \$20,000), an increase in the Fire Equipment Fund (.200 mills - \$18,000), and an increase in the Park and Rec Fund (.074 mills - \$6,000). These are all tax increases on real estate.
- ◆ In 1999 taxes were increased by one half mill (\$45,000) – going toward Fire equipment.
- ◆ In 2000 and in 2001 there were no increases in taxes or utilities.

Taxes have been held steady by increasing administrative transfers from the utility (water, sewer, refuse) funds to the general fund (administration, police, streets). Cash reserves were also used to make up shortages.

The Earned Income Tax is paid by employers on wages (1/2 of 1%) earned by residents of the borough. Only home rule communities can increase this tax.

Bellefonte Borough still has an Occupational Assessment Tax. This tax brings in approximately \$50,000 a year. The municipal OAT/EIT change will be on the November 2002 ballot.

Other taxes include the Per Capita Tax – a \$5 head tax on those 18 and older; the Real Estate Transfer Tax – a 1% tax on all land sales; and the Occupational Privilege Tax – a \$5 tax on residents earning \$1000 or more. These taxes bring in a total of approximately \$140,000 a year.

FOR 2002

I recommend that we keep real estate taxes at the same rate as 2001 – 5.436 mills. I look forward to a great year of service to our community.

## TABLE OF CONTENTS

<u>CONTENTS</u>	<u>PAGE</u>
Budget Breakdown	1
General Fund - Revenue	2
General Fund - Disbursements	3
General Government	4
Police	5
Streets/Lane Paving List	6 - 6A
Highway Aid/Paving List	7 - 7A
Fire Companies	8
Fire Equipment Fund	9
Streetlighting	10
Park Fund	11
Water Fund	12
Corning Water System	13
Sanitation Fund	14
Refuse Fund	15
Collection Agencies & Trust Funds	16
Debt Service Funds	17
Community Development Block Grant Program	18
Shade Tree Projects	19
Special Projects	20
AquaPenn Water Sales	21

**SUMMARY  
2002 BUDGET BREAKDOWN**

<u>CATEGORY:</u>	Beginning Cash and Investments	2002 Revenues	2002 Expenditures	Ending Cash & Investments
General Fund	\$ 81,000	\$ 2,224,158	\$	\$ 72,205
Police			600,000	
General Gov.			526,703	
Streets			342,700	
Notes & Misc.			<u>763,550</u>	<u>          </u>
<b><u>TOTAL GENERAL FUND:</u></b>	<b>\$ 81,000</b>	<b>\$ 2,224,158</b>	<b>\$ 2,230,953</b>	<b>\$ 72,205</b>
<b>OTHER FUNDS:</b>				
Highway Aid	\$ 66,000	\$ 101,348	\$ 145,000	\$ 22,348
Fire Protection	1,000	154,936	144,150	11,786
Fire Equipment	171,452	102,925	85,000	189,337
Streetlighting	17,000	50,500	60,200	7,300
Parks & Recreation	12,000	35,100	44,436	2,664
Water	128,000	646,000	696,181	77,819
Corning/Water	65,000	303,000	364,690	3,310
Sanitation	698,153	1,928,397	2,323,404	303,146
Refuse	300,000	686,000	938,858	47,142
CDBG	<u>2,500</u>	<u>560,165</u>	<u>560,165</u>	<u>2,500</u>
<b>TOTAL OTHER FUNDS:</b>	<b>\$ 1,461,105</b>	<b>\$ 4,568,371</b>	<b>\$ 5,362,084</b>	<b>\$ 667,352</b>
<b><u>TOTAL GENERAL AND OTHER FUNDS:</u></b>				
	<b>\$ 1,542,105</b>	<b>\$ 6,792,529</b>	<b>\$ 7,595,037</b>	<b>\$ 739,557</b>

## GENERAL FUND

CASH RECEIPTS & REVENUE

	<u>2001</u>	<u>2002</u>
Cash & investments for appropriations	\$ 130,000	\$ 81,000
Due from intergovernmental transfers	106,000	118,712
Taxes, all 1999 and prior years	34,000	34,000
Taxes, real estate (taxes @ 3.6 mills)	301,000	301,000
Per capita tax	17,000	17,000
Occupation tax (50%)	50,000	55,000
Earned income tax	510,000	450,000
Real estate transfer tax	49,000	50,000
Occupational privilege tax	17,000	17,000
Housing permits	17,400	17,500
Fines, licenses, permits	6,000	6,000
State Police fines	5,000	5,000
* Parking revenue	70,000	75,000
Lots A & D revenue	16,800	17,000
Fines, Borough	23,000	23,000
Market fees	1,000	1,000
District Magistrate fines	36,000	36,000
Liquor license & public utility tax	10,000	9,500
TCI video franchise	65,000	65,000
Miscellaneous revenue	3,000	3,000
Non-revenue receipts & crossing guards	8,000	8,050
Miscellaneous deposits & county bus support	11,000	11,000
Transfers, other funds: water	100,000	140,000
sewer	200,000	260,000
(Administration expense) refuse	100,000	150,000
Corning	20,000	25,000
Council-on-the-Arts grant	4,000	5,000
Act 205 pension distribution	159,560	156,496
Interest income	5,000	5,000
CLG/Grant	6,000	-0-
CLG/Grant-Education/Training	-0-	2,000
DEP Waterfront Master Plan	-0-	20,000
Multi-Municipal Comprehensive Plan	-0-	8,700
Cell Tower Antennae Leases	-0-	24,000
Forestry Department Grant	1,000	1,000
CDBG/staff cost reimbursement	10,000	10,000
Loan Payment/Water Fund	33,750	-0-
Radio tower rentals	7,200	7,200
DCED Swimming pool repair grant	100,000	-0-
Street repair costs-Water Fund	-0-	45,000
Street repair costs-Sanitation Fund	-0-	<u>45,000</u>
<b>TOTAL CASH RECEIPTS REVENUES</b>	<b>\$ 2,232,710</b>	<b>\$ 2,305,158</b>

\* \$6,000 to be deposited into a sinking fund for future parking needs/street meters.  
 Current volume of savings \$215,000 (December 31, 2001) for future parking needs.  
 \$32,000 was used for purchase of Schaeffer Hardware Property.

NOTE: Revenues from the Department of...

GENERAL FUND

DISBURSEMENTS

	<u>2001</u>	<u>2002</u>
General Government (see detail page)	\$ 498,593	\$ 526,703
Police (see detail page)	567,057	600,000
Fire (separate fund)		
Streets (see detail page)	320,160	342,700
Notes & Miscellaneous (insurance, General Fund only)		
False arrest & public official liability	8,000	10,000
Workmen's compensation	59,600	60,100
Group hospitalization/major medical	160,000	172,000
Group life insurance	9,000	9,500
Auto insurance	16,900	16,900
Fire & general liability insurance & inland marine	16,000	20,000
Boiler & machinery insurance	5,000	5,000
Police life & health insurance & health & welfare	8,000	8,500
Health care - non-union, in-house	15,000	15,500
Transfers:		
Park & Recreation Fund	13,400	14,000
Swimming Pool (maintenance costs)	3,000	3,000
Shade Tree Commission (see project breakdown)	1,500	1,500
Library	26,450	26,450
Payment on loan Sewer Fund (Claster property/4th in 10 years)	22,000	22,000
Bus service (14,595.50 2000-2001)	12,000	15,000
Arts (Local share \$8,500)	10,000	13,500
C-NET (Formula G)	21,377	22,300
Summer Youth Recreation Program	2,000	2,000
Retirement program (Act 205) (police & non-uniform)	203,000	235,000
** Future parking - Sinking Fund	25,000	25,000
CLG/Grant-	5,000	-0-
CLG Grant-Educational Training	-0-	2,000
Cemetery/maintenance/annual allocation	3,000	3,000
Downtown decorating (Christmas)	500	600
Centre County Youth Service Bureau	1,000	1,000
DEP Water Front Masterplan	-0-	20,000
Multi-Municipal Comprehensive Plan	-0-	8,700
New roof over Police Department (Carryover)	15,000	15,000
Purchase new electronic parking meters	10,000	10,000
Key 93 Planning Grant/local share	7,500	-0-
CRMPO/Planning	1,500	6,000
DCED Swimming pool repair grant	<u>100,000</u>	<u>-0-</u>
TOTAL DISBURSEMENTS	\$ 2,166,537	\$ 2,232,953
ENDING BALANCE	<u>66,173</u>	<u>72,205</u>
TOTAL DISBURSEMENTS & ENDING BALANCE	\$ 2,232,710	\$ 2,305,158

\*\*Money set aside for acquisition of future parking needs.

GENERAL FUNDGENERAL GOVERNMENT

	<u>2001</u>	<u>2002</u>
Salaries	\$ 341,093	\$ 368,093
Social Security	28,000	28,160
Tax Collector's expenses & bonds	4,500	4,500
Legal fees	3,000	3,300
Engineering - non-project	1,000	1,000
Official bonds	500	500
Postage, printing & advertising	14,000	14,500
Office supplies & equipment	4,000	7,000
Association dues & expenses	5,000	5,500
Other administration expense	4,000	4,500
Janitorial supplies/services	3,000	3,050
Building maintenance	10,000	12,000
Fuel & light	34,000	36,000
Telephone	3,000	3,000
Auditors	5,000	5,000
Contingency fund	15,000	15,000
Computer maintenance & expenses	5,000	5,000
Maintenance of equipment	4,000	4,000
CLG Grant - Educational Project 3rd year/local share	8,000	-0-
Tax refunds	1,000	1,000
Vehicle/fuel & maintenance, Borough car	3,000	3,100
Plantings/Talleyrand Park	<u>2,500</u>	<u>2,500</u>
 TOTAL EXPENDITURES	 \$ 498,593	 \$ 526,703

GENERAL FUNDPOLICE

	<u>2001</u>	<u>2002</u>
Salaries (10 officers & non-civil service)	\$ 496,200	\$ 522,100
Social Security & retirement (non-civil service)	7,357	8,700
Civil Service testing	200	300
Other administration expense	3,000	3,500
Uniforms	4,400	4,400
Minor equipment	4,000	4,000
Vehicle maintenance	10,000	10,000
Gas & oil	9,000	9,200
Maintenance - radio	2,000	3,000
Major equipment - vehicles	-0-	-0- *
Dog handling	500	500
Telephone	3,600	3,900
In-house health & welfare program	11,500	11,500
Police training	2,500	3,000
Computer software	1,500	1,500
Provide vests (bulletproof) new officers	1,000	1,000
Computer hardware/replacement	3,000	3,000
In-car computers	4,000	4,000
Lease portable radios	3,300	3,500
Bullet-proof glass/clerk area	<u>-0-</u>	<u>3,500</u>
 TOTAL EXPENDITURES	 \$ 567,057	 \$ 600,000

## NOTES:

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

\* Money has not been budgeted for a new vehicle for two (2) years.



GENERAL FUNDSTREETS

	<u>2001</u>	<u>2002</u>
Wages & salaries	\$ 229,500	\$ 246,000
Social Security	17,560	18,700
Materials & supplies	5,000	8,000
Street & road signs/patching	14,000	14,000
Street cleaning & painting	3,000	3,500
Construction & maintenance (drains, sidewalks)	1,000	1,000
Repair vehicles	20,000	21,000
Gas & oil	8,000	8,200
Tools & minor equipment	1,000	1,000
Tree removal	500	500
Maintenance/traffic signals	3,000	3,000
Uniforms & work boots	2,600	2,800
* Paving lanes/annual project	10,000	10,000
Repairing curbing/community wide	<u>5,000</u>	<u>5,000</u>
 TOTAL EXPENDITURES	 \$ 320,160	 \$ 342,700

\* See following page

## LANES TO CONSIDER- 2002

Streets	From/To	Length	Width	Tonnage	Cost
Cowdrick Lane	Lamb to Beaver	1,039	12.5	119	\$3,808
John Miller Lane	Hughes to S. McAllister	325	15	45	\$1,440
			<b>Total</b>	<b>164</b>	<b>\$5,248</b>

The lanes (roads not eligible for Highway Aid funding) in the borough seem to be in good condition. The borough usually budgets approximately \$10,000 annually for lane paving. I am recommending that we do the above lanes and use the balance toward other street department costs.

Bellefonte Borough  
Municipal Building  
236 W. Lamb Street  
Bellefonte PA 16823

HIGHWAY AID

<u>CASH &amp; INVESTMENTS</u>	<u>2001</u>	<u>2002</u>
Cash (Interest earning)	\$ 1,500	\$ 12,000
Investments	<u>16,000</u>	<u>54,000</u>
TOTAL CASH & INVESTMENTS	\$ 17,500	\$ 66,000
 <u>RECEIPTS</u>		
State Aid	\$ 100,412	\$ 100,648
Interest earned	<u>2,000</u>	<u>700</u>
TOTAL RECEIPTS	\$ 102,412	\$ 101,348
 TOTAL CASH, INVESTMENTS & RECEIPTS		
	\$ 119,912	\$ 167,348
 <u>EXPENDITURES</u>		
General maintenance expense	\$ 5,000	\$ 10,000
* Project work (resurfacing)	55,000	70,000
Salt & snow removal	15,000	15,000
Equipment purchase - trailer/air compressor	-0-	-0-
Equipment purchase - large dump truck	<u>30,000</u>	<u>50,000</u>
TOTAL EXPENDITURES	\$ 105,000	\$ 145,000
ENDING BALANCE	\$ 14,912	\$ 22,348
 TOTAL EXPENDITURES & ENDING BALANCE		
	\$ 119,912	\$ 167,348

\* See suggested street paving list attached.

## STREETS TO CONSIDER - 2002

Streets	From/To	Length	Width	Tonnage	Cost
Humes Road	Blanchard to Shope	365	29.5	98	\$3,136
Humes Road	Shope to Monroe	256	29.5	69	\$2,208
Humes Road	Monroe to Hughes	371	29.5	100	\$3,200
Burnside St.	Allegheny to Hepburn	1175	24	257	\$8,224
Burnside St.	Hepburn to Blanchard	463	24	101	\$3,232
Centre Street	Zion Rd. east to Maple lane	1097	21	210	\$6,720
Centre Street	Maple Lane east to Zion Rd.	993	18	163	\$5,216
S. Thomas St.	Potter to W. High	600	27	148	\$4,736
Linn	Cowdrick to Wilson	1,110	28	284	\$9,088
Linn	Allegheny to Ridge	805	38	279	\$8,928
Haupt Ave.	Halfmoon to Lamb	580	25	132	\$4,224
Ridge St.	Beaver to Curtin	420	18	69	\$2,208
Ridge St.	Curtin to Linn	450	18	74	\$2,368
			<b>Totals</b>	<b>1,984</b>	<b>\$63,488</b>

The estimated total for street paving is higher than in 2001. It allows the borough to complete a number of streets verses partial paving. Our Highway Aid funding totals approximately \$100,000 for 2002.

FIRE COMPANIES

2002

CASH & RECEIPTS

LOGANS

UNDINES

Beginning of year (cash)	\$ 500	\$ 500
Beginning of year (investments)	-0-	-0-
Taxes - .086 mills/company	7,000	7,000
Contracts	27,068	27,068
Other	500	500
Prior years taxes	400	400
Annual truck allocation (Fire Equipment Fund)	<u>42,500</u>	<u>42,500</u>

TOTAL CASH & RECEIPTS

\$ 77,968      \$ 77,968

EXPENDITURES

Office supplies	\$ 200	\$ 200
Insurance	750	400
Minor Equipment	5,000	7,000
Maintenance:		
Fire equipment	10,000	11,000
Alarms	300	300
Radio	500	500
Building	3,000	4,000
Miscellaneous:		
Training	300	500
Telephone & power	1,600	600
Gas & Oil	6,000	7,000
Truck replacement payment/or escrowed	<u>42,500</u>	<u>42,500</u>

TOTAL EXPENDITURES

\$ 70,150      \$ 74,000

ENDING BALANCE

\$ 7,818      \$ 3,968

TOTAL EXPENDITURES & ENDING BALANCE

\$ 77,968      \$ 77,968

	<u>2001</u>	<u>2002</u>
* Spring Township	\$ 51,790	\$ 53,602
** Benner Township	25,135	26,014
*** Marion Township	<u>1,911</u>	<u>1,978</u>
	\$ 78,836	\$ 81,594

* \$ 14,000	deposited into Fire Equipment Fund	- \$ 2,200	deposited into General Fund
** 7,300	deposited into Fire Equipment Fund	- 600	deposited into General Fund
*** <u>525</u>	deposited into Fire Equipment Fund	- <u>75</u>	deposited into General Fund
\$ 21,825		\$ 2,875	to help offset insurance increase for department paid by General Fund

SPECIAL ACCOUNT  
FIRE EQUIPMENT FUND

<u>CASH &amp; INVESTMENTS</u>	<u>2001</u>	<u>2002</u>
Cash		
Investments (Logan truck money in escrow)	\$ 24,400	\$ 20,000
Investments (Undine truck money in escrow)	98,123	94,500
	<u>-0-</u>	<u>56,952</u>
TOTAL CASH & INVESTMENTS	\$ 122,523	\$ 171,452
 <u>RECEIPTS</u>		
Township Fire Protection contracts		
Taxes (.90 mills)	\$ 21,500	\$ 21,825
Back taxes & others	77,000	77,000
Interest earned	2,000	4,000
	<u>100</u>	<u>100</u>
TOTAL RECEIPTS	\$ 100,600	\$ 102,925
 TOTAL CASH, INVESTMENTS & RECEIPTS		
	<u>\$ 223,123</u>	<u>\$ 274,377</u>
 <u>EXPENDITURES</u>		
* Direct allocation to each company:		
Logans (escrowed for 2002 - \$52,000)	42,500	42,500
Undines (escrowed for 2002 - \$ 14,452)	<u>42,500</u>	<u>42,500</u>
TOTAL EXPENDITURES	\$ 85,000	\$ 85,000
ENDING BALANCE	<u>138,123</u>	<u>189,377</u>
TOTAL EXPENDITURES & ENDING BALANCE	\$ 223,123	\$ 274,377

NOTES:

\* Trucks must be approved by Council; otherwise, money is placed in escrow until needed.

STREETLIGHTSPECIAL TAX FUNDCASH INVESTMENTS

	<u>2001</u>	<u>2002</u>
Cash		
Investments	\$ 2000	\$ 5,000
Set aside for streetlights/globes	10,000	8,000
	<u>3,000</u>	<u>4,000</u>
<b>TOTAL CASH &amp; INVESTMENTS</b>	<b>\$ 15,000</b>	<b>\$ 17,000</b>

RECEIPTS

Taxes (.575 mills)	\$ 48,000	\$ 48,000
Interest earnings	600	500
Taxes - prior years	<u>2,000</u>	<u>2,000</u>
<b>TOTAL RECEIPTS</b>	<b>\$ 50,600</b>	<b>\$ 50,500</b>

<b>TOTAL CASH, INVESTMENTS &amp; RECEIPTS</b>	<b>\$ 65,600</b>	<b>\$ 67,500</b>
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EXPENDITURES

Streetlight power	55,000	55,000
Falls lighting	1,000	1,200
Globe replacement	<u>2,000</u>	<u>4,000</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 58,000</b>	<b>\$ 60,200</b>
<b>TOTAL ENDING BALANCE</b>	<b>\$ 7,600</b>	<b>\$ 7,300</b>
<b>TOTAL EXPENDITURES &amp; ENDING BALANCE</b>	<b>\$ 65,600</b>	<b>\$ 67,500</b>

PARK FUND  
SPECIAL TAX FUND

<u>CASH &amp; INVESTMENTS</u>	<u>2001</u>	<u>2002</u>
Cash (earning interest)	\$ 500	\$ 2,000
Investments	1,000	5,000
Money set aside for soccer field & equipment	10,000	-0-
Money set aside for lawn tractor	<u>-0-</u>	<u>5,000</u>
<b>TOTAL CASH &amp; INVESTMENTS</b>	<b>\$ 11,500</b>	<b>\$ 12,000</b>
 <u>RECEIPTS</u>		
Taxes (.189 mills)	\$ 15,000	\$ 15,000
Transfers (General Fund)	13,400	14,000
Rentals	2,500	2,500
Taxes, prior years	600	600
Sale of fish food	<u>3,000</u>	<u>3,000</u>
<b>TOTAL RECEIPTS</b>	<b>\$ 34,500</b>	<b>\$ 35,100</b>
 <b>TOTAL CASH, INVESTMENTS &amp; RECEIPTS</b>		
	<b>\$ 46,000</b>	<b>\$ 47,100</b>
 <u>EXPENDITURES</u>		
Transfer to Pool Fund	\$ -0-	\$ -0-
Salaries	23,500	24,000
Social Security	1,800	1,836
Insurance	500	500
Materials & minor equipment	4,000	3,500
Repairs & property maintenance	<u>3,200</u>	<u>3,300</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 33,000</b>	<b>\$ 33,136</b>
 <u>CAPITAL EXPENDITURES</u>		
Park improvements or equipment replacement		
- new soccer field	\$ 4,000	\$ -0-
- new playground equipment	1,300	1,300
- concrete floor/one pavilion	2,500	2,500
- roof repairs/Governors Park pavillions	-0-	2,500
- purchase of lawn tractor	<u>-0-</u>	<u>5,000</u>
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 7,800</b>	<b>\$ 11,300</b>
<b>ENDING BALANCE</b>	<b>\$ 5,200</b>	<b>\$ 2,664</b>
 <b>TOTAL EXPENDITURES, CAPITAL EXPENDITURES &amp; ENDING BALANCE</b>		
	<b>\$ 46,000</b>	<b>\$ 47,100</b>



BOROUGH SYSTEM  
WATER FUND

CASH & INVESTMENTS

	<u>2001</u>	<u>2002</u>
Cash (includes monies earning interest)	\$ 30,000	\$ 20,000
Investments	110,000	108,000
Monies due from Corning Account/prior year	<u>-0-</u>	<u>-0-</u>
<b>TOTAL CASH &amp; INVESTMENTS</b>	<b>\$ 140,000</b>	<b>\$ 128,000</b>

RECEIPT

Collections	\$ 400,000	\$ 475,000
Collections prior years	2,000	2,000
Meter sales & repairs	2,000	2,500
Tap fees & assessments	8,000	8,500
Other (fire protection, etc.)	2,000	2,000
Interest earnings	3,000	3,000
Corning/equipment rental & benefit costs	102,000	103,000
Sewer fund/reimburse for sewer line work	<u>50,000</u>	<u>50,000</u>
<b>TOTAL RECEIPTS</b>	<b>\$ <u>569,000</u></b>	<b>\$ <u>646,000</u></b>
<b>TOTAL CASH, INVESTMENTS &amp; RECEIPTS</b>	<b>\$ 709,000</b>	<b>\$ 774,000</b>

EXPENDITURES

Salaries	\$ 74,152	\$ 77,800
Social Security	5,673	5,985
Retirement	3,000	12,496
Insurance	48,000	60,000
Supplies - purification	6,200	6,300
Pumping power/electricity	165,000	175,000
Supplies & materials & telephone	23,000	34,500
Gas & oil	5,800	6,100
Maintenance & pump repairs	15,000	25,000
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	4,500	5,000
Transfers (administrative expense)	100,000	140,000
Loan payment/General Fund (Paid in Full \$133,750)	33,750	-0-
Street repairs due to water line repairs paid to General Fund	<u>-0-</u>	<u>45,000</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 502,075</b>	<b>\$ 611,181</b>

CAPITAL EXPENDITURES

Replace main line valves all over system where broken	2,000	10,000
Match money for DEP grant application	10,000	-0-
Water leak study	-0-	25,000
Water line repairs and road repairs/from leak study	-0-	35,000
Mechanical, computer, electrical maintenance	<u>-0-</u>	<u>15,000</u>
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 12,000</b>	<b>85,000</b>
<b>ENDING BALANCE &amp; INVESTMENTS</b>	<b>\$ <u>194,925</u></b>	<b>\$ <u>77,819</u></b>
<b>TOTAL EXPENDITURES, CAPITAL EXPENDITURES, &amp; ENDING BALANCE</b>	<b>\$ 709,000</b>	<b>\$ 774,000</b>

Water rates have not been increased since 1997. Due to the large anticipated expense of replacing our old water lines in the borough, it is recommended that rates be increased. We are checking into possible Grants and low income loans, if needed. The Water Fund is not able to keep up with increased operational and equipment costs.

CORNING WATER SYSTEM

<u>CASH &amp; INVESTMENTS</u>	<u>2001</u>	<u>2002</u>
Cash	\$ 5,000	\$ 5,000
Corning Surplus Fund	4,300	4,500
Spring Creek Area Reserve Fund	28,300	30,500
I-99/Route 150 Escrow Fund	20,000	-0-
Route 150 Expansion (part of cash/int.checking)	<u>-0-</u>	<u>25,000</u>
<b>TOTAL CASH &amp; INVESTMENTS</b>	<b>\$ 57,600</b>	<b>\$ 65,000</b>
 <u>RECEIPTS</u>		
* Commercial	\$ 332,409	\$ 300,000
Residential	<u>3,270</u>	<u>3,000</u>
<b>TOTAL REVENUE</b>	<b>\$ 335,679</b>	<b>\$ 303,000</b>
<b>TOTAL CASH INVESTMENTS &amp; RECEIPTS</b>	<b>\$ 393,279</b>	<b>\$ 368,000</b>
 <u>EXPENDITURES</u>		
Power	\$ 113,378	\$ 115,000
Salaries (includes benefits)	141,800	146,000
Maintenance/materials & supplies	8,000	8,000
Equipment rental	66,840	34,840
Telephone	1,000	1,000
* Administrative costs	21,000	25,000
Office expense	2,000	2,200
Office rent	2,000	2,500
Insurance	3,900	4,000
Maintenance/grounds/purchase lawn equipment	1,100	1,150
I-99 Relocation costs/Route 150 Interchange	20,000	-0-
Route #150 Expansion Project	<u>-0-</u>	<u>25,000</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 381,018</b>	<b>\$ 364,690</b>
<b>ENDING BALANCE</b>	<b>\$ 12,261</b>	<b>\$ 3,310</b>
<b>TOTAL EXPENDITURES &amp; ENDING BALANCE</b>	<b>\$ 393,279</b>	<b>\$ 368,000</b>

\* Anticipated decrease in water consumption due to economic slowdown.

\* Corning owes the General Fund an additional \$18,744 for increased pension costs for 1999, 2000, 2001.

SANITATION FUNDCASH & INVESTMENTS

	<u>2001</u>	<u>2002</u>
Cash (includes monies earning interest)	\$ 100,000	\$ 200,000
Investments	225,442	240,000
D.E.P./Escrow Sludge Application Surety Fund	76,153	76,153
Loan to General Fund/Purchase Claster property	154,000	132,000
Loan to Fire Equipment Fund/Undine advance	-0-	-0-
Loan to General Fund/Purchase Match Factory	189,660	-0-
Loan to General Fund	<u>-0-</u>	<u>50,000</u>
<b>TOTAL CASH &amp; INVESTMENTS</b>	<b>\$ 745,255</b>	<b>\$ 698,153</b>

RECEIPTS

Collections (Borough)	\$ 850,000	\$ 850,000
Tap fees & assessments	3,000	3,000
Other (testing, etc.)	115,000	117,000
Interest earnings	25,000	22,000
Operating charges - Spring-Benner-Walker Joint Authority	404,900	500,000
Debt service - Spring-Benner-Walker Joint Authority	286,206	286,206
Annual operating grant (Act 339) 1996	96,232	96,232
CDBG reimbursement/match factory	<u>120,340</u>	<u>53,959</u>
<b>TOTAL RECEIPTS</b>	<b>\$ <u>1,900,678</u></b>	<b>\$ <u>1,928,397</u></b>
<b>TOTAL CASH, INVESTMENTS &amp; RECEIPTS</b>	<b>\$ 2,645,933</b>	<b>\$ 2,626,550</b>

EXPENDITURES

Salaries	\$ 413,690	\$ 446,690
Social Security	31,648	34,069
Retirement	20,685	68,728
Insurance	72,000	80,000
Materials & supplies (facility)	25,000	25,000
Equipment maintenance (facility) (includes maintenance contracts)	140,000	142,000
Materials & supplies (system)	12,000	12,000
Equipment maintenance (system)	10,000	10,000
Other general expense (including legal & engineering)	10,000	10,000
Health care - in-house	8,000	8,100
Work boot reimbursement & uniform expense	5,100	5,200
Transfers/Administration	200,000	260,000
Authority payment (debt service schedule + 10%)	676,301	681,500
Power	180,000	186,000
Telephone	6,000	6,200
Gas & oil	5,500	6,500
Sludge handling & disposal	35,000	36,000
Property maintenance/heating & cooling	20,000	25,000
Spring-Benner-Walker Joint Authority (share of Act 339 grant/42%)	40,417	40,417
Replace/upgrade utility billing computer software	-0-	5,000
Sewer line work/Water Department employees	50,000	60,000
Street repairs due to line repairs paid to General Fund	<u>-0-</u>	<u>45,000</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,966,341</b>	<b>\$ 2,193,404</b>

CAPITAL EXPENDITURES

Purchase lawn tractor	\$ 5,500	\$ -0-
Purchase TV camera & recorder (carry over/not purchased)	15,000	15,000
Purchase share of large dump truck (carry over/not purchased)	20,000	20,000
Purchase sewer jet	-0-	45,000
Loan to General Fund	<u>-0-</u>	<u>50,000</u>
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 40,500</b>	<b>\$ 130,000</b>
<b>ENDING BALANCE</b>	<b>\$ <u>639,092</u></b>	<b>\$ <u>303,146</u></b>

REFUSE FUNDCASH & INVESTMENTS

	<u>2001</u>	<u>2002</u>
Cash, beginning of year		\$ 20,000
Investments	\$ 20,000	\$ 20,000
Future truck/escrow account (\$20,000 set aside each year)	168,000	185,000
Set aside current truck purchase	75,000	95,000
<b>TOTAL CASH &amp; INVESTMENTS</b>	<u>20,000</u>	<u>-0-</u>
	\$ 283,000	\$ 300,000

RECEIPTS

Collections (one E.D.U. = \$53.00/quarter)	\$ 680,000	\$ 680,000
Interest	<u>8,000</u>	<u>6,000</u>
<b>TOTAL RECEIPTS</b>	\$ 688,000	\$ 686,000
<b>TOTAL CASH, INVESTMENTS &amp; RECEIPTS</b>	<u>          </u>	<u>          </u>
	\$ 971,000	\$ 986,000

EXPENDITURES

Salaries		225,000
Social Security	\$ 205,000	225,000
Retirement	15,700	17,270
Insurance	10,300	37,488
Materials & supplies	60,000	65,000
Gas & oil	3,000	3,100
Maintenance collection equipment	12,000	12,000
Other general expenses	15,000	20,000
Minor equipment	2,000	2,500
Health care - in-house	500	500
Transfers: Administration	4,400	5000
Tipping fees for Spring & Fall Cleanup Week (180 tons)	100,000	150,000
Tipping fees (\$48/ton)	10,000	10,000
Recycling/curbside (\$1.67 per E.D.U./month)	225,000	225,000
Recycling/commercial (\$32.50/ton)	67,000	67,000
Recycling/cardboard (\$24.00/ton)	10,000	10,000
Uniform maintenance & boots	2,000	2,000
<b>TOTAL EXPENDITURES</b>	<u>2,800</u>	<u>3,000</u>
<b>CAPITAL EXPENDITURES</b>	\$ 744,700	\$ 854,858
Purchase additional trash receptacles for downtown	\$ 4,000	\$ 4,000
Set aside for future truck replacement/escrow fund	20,000	-0-
Pay for truck/delivered in 2002	<u>-0-</u>	<u>80,000</u>
<b>TOTAL CAPITAL EXPENDITURES</b>	\$ 24,000	\$ 84,000
<b>ENDING BALANCE</b>	\$ 202,300	47,142
<b>TOTAL EXPENDITURES, CAPITAL EXPENDITURES &amp; ENDING BALANCE</b>	<u>          </u>	<u>          </u>
	\$ 971,000	\$ 986,000

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

2002  
COLLECTION AGENCIES & TRUST FUNDS

	<u>M &amp; T</u> <u>Bank</u>	<u>Omega</u> <u>Bank</u>	<u>Wage Tax</u> <u>Collection</u>	<u>Payroll</u> <u>Fund</u>
<u>CASH &amp; INVESTMENTS</u>				
Beginning of year	-	-	\$ 500	-
<u>RECEIPTS</u>				
Collection Transfers	\$ 53,000	\$ 30,000	\$ 440,000	
TOTAL RECEIPTS	\$ 53,000	\$ 30,000	\$ 440,000	\$ 2,115,000
TOTAL CASH & RECEIPTS	\$ 53,000	\$ 30,000	\$ 440,000	\$ 2,115,000
<u>EXPENDITURES</u>				
Transfers	\$ 53,000	\$ 30,000	\$ 440,000	
Gross pay less retirement				\$ 1,926,765
Retirement (5.0%)				105,750
Pension (3.9%)				82,485
TOTAL EXPENDITURES	\$ 53,000	\$ 30,000	\$ 440,000	\$ 2,115,000
ENDING BALANCE	-	-	\$ 500	-
TOTAL EXPENDITURES & ENDING BALANCE	\$ 53,000	\$ 30,000	\$ 440,500	\$ 2,115,000

DEBT SERVICE FUNDS

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

DEBT SERVICE, GENERAL OBLIGATION NOTES	<u>2000</u>	<u>2001</u>	<u>2002</u>
TRANSFERS FROM VARIOUS FUNDS TO DEBT SERVICE	-0-	-0-	-0-
TOTAL SHORT TERM DEBT BEGINNING OF YEAR	-0-	-0-	-0-
PRINCIPAL PAYMENTS DURING YEAR	-0-	-0-	-0-
INTEREST PAYMENTS DURING YEAR	-0-	-0-	-0-
TOTAL SHORT DEBT END OF YEAR	-0-	-0-	-0-

BELLEFONTE BOROUGH  
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM

<u>GRANT-IN-AID</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
FFY 1999	\$ 41,407	\$ 34,936			
FFY 2000	146,754				
FFY 2001 Grant	126,903	26,393			
FFY 2002 Grant		153,296			
FFY 2003 Grant			\$ 153,296		
FFY 2004 Grant				\$ 153,296	
FFY 2005 Grant					\$ 153,296
<b>TOTAL</b>	<u>\$315,064</u>	<u>\$ 214,625</u>	<u>\$ 153,296</u>	<u>\$ 153,296</u>	<u>\$ 153,296</u>
<b><u>PROGRAM INCOME</u></b>					
MUR Mortgage	\$ 28,968	\$ 15,540	\$ 15,540	\$ 15,540	\$ 15,540
MUR Lease	8,710	30,000	7,500		
MAF Sale		<u>300,000</u>			
<b>TOTAL</b>	<u>37,678</u>	<u>345,540</u>	<u>23,040</u>	<u>15,540</u>	<u>15,540</u>
<b><u>PLANNED EXPENDITURES</u></b>					
Administration	\$ 21,278	\$ 26,293	\$ 26,393	\$ 26,393	\$ 26,393
Construction/ Talleyrand Park	76,288	334,936			
Engineering		2,000			
Purchase property	125,703	53,959			
MAF Expenses	7,345	12,477			
Uncommitted	<u>122,128</u>	<u>130,440</u>	<u>126,903</u>	<u>126,903</u>	<u>126,903</u>
<b>TOTAL</b>	<u>\$ 352,742</u>	<u>\$ 560,165</u>	<u>\$ 153,296</u>	<u>\$ 153,296</u>	<u>\$ 153,296</u>

COMMITTED GRANTSPROJECT DESCRIPTION

FFY 1999

FFY 2000 (Partial)

Replace Walkway at Train Station  
Final installment purchase/Match Factory

- \* MAF - Match Factory  
MUR - G.C. Murphy Building  
TRP - Talleyrand Park

2002  
SHADE TREE COMMISSION

Revenue

	<u>2001</u>	<u>2002</u>
General Fund disbursements (2002)	\$ 1,500	\$ 1,500
Carry over previous year (2001)	640	900
Forestry Department grant (new)	<u>1,000</u>	<u>1,000</u>
<b>TOTAL REVENUES</b>	<b>\$ 3,140</b>	<b>\$ 3,300</b>

Disbursements

Tree plantings	\$ 2,140	\$ 2,300
Tree trimming	<u>1,000</u>	<u>1,000</u>
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 3,140</b>	<b>\$ 3,300</b>



Notes:

Funds Set Aside  
for  
Special Projects  
1997-1998-1999-2000-2001-2002

- \$12,700 Local Share ISTEAA 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.

GENERAL FUND  
DANONE WATER SALES

Anticipated Revenues 2002

Danone International

- 200,000 gallons/day for 12 months

\$ 28,800

Milesburg Borough

- 213,690 gallons/day for 12 months

30,000

\$ 58,800

Expenditures

Capital improvement projects (to be determined)  
Carry over from 2001

\$ 58,800

145,000

Total to be available

\$ 203,800