

Borough of Bellefonte

2003 Budget

Prepared by Ralph W. Stewart, Borough Manager

Budget Message

The Borough of Bellefonte provides to its citizens police and fire protection (staffed by volunteers), code enforcement, animal control, planning and community preservation, cemetery maintenance, street tree care, water, sewer, and refuse services, streetlighting, street maintenance, leaf collection, and parks and recreation facilities. In order to maintain the same level of services in the midst of rising costs, increases are necessary. The proposed 2003 tax increase is the first increase since 1999 when additional revenues were allocated toward fire equipment and protection. Specifically, the General Fund needs a 1.5 mil increase and the Parks Fund needs a .061 mil increase.

The total assessed value (50% of actual value) for all real estate in Bellefonte Borough increased slightly to \$92,323,415. One mil is now worth \$92,323. The Borough has 2,015 parcels with an average assessed value of \$45,818. The real estate tax for Bellefonte Borough breaks down as follows:

Real Estate Tax Millage Breakdown	2002	2003
General Fund (admin., streets, police)	3.600	5.100 Increase of 1.5 mils
Fire Equipment Fund	.900	Combine with Logans and Undines
Logans	.086	.5
Undines	.086	.5
Streetlighting	.575	.575
Parks	.189	.25 Increase of .061 mils
Total	5.436	6.925 mils

Increases in utility rates will help the borough improve each system to maintain quality and reliable services to each customer. New water rates will be recommended by council and considered by the Borough Authority – they have not been determined. Sewer rates are planned to increase by \$4.00 to \$62.00 per quarter.

This budget includes recommended increases to borough fines and fees as many have not been raised for a number of years.

M. Kuschner
with Masullo
- motor cars
- tanks
Per 9th
Finance mg.

Budget Summary
2003

Fund	Revenues	Disbursements
General Fund	\$2,263,605.00	\$2,263,605.00
Water Fund	\$800,625.00	\$800,625.00
Corning Water	\$337,500.00	\$337,500.00
Sewer Fund	\$2,115,367.00	\$2,115,367.00
Refuse Fund	\$903,125.00	\$903,125.00
Pool Fund	\$35,850.00	\$39,250.00
Special Projects	\$83,601.00	\$83,601.00
CDBG Fund	\$148,000.00	\$450,100.00
Parks Fund	\$46,100.00	\$54,125.00
Streetlighting Fund	\$66,350.00	\$66,350.00
Highway Aid Fund	\$103,608.31	\$103,608.31
Logan's	\$86,715.00	\$86,715.00
Undine's	\$86,640.00	\$86,640.00
Fire Equipment Fund	\$0.00	\$0.00
Capital Improvements	\$32,000.00	\$0.00
Art's Fund	\$0.00	\$0.00
Totals	\$7,109,086.31	\$7,390,611.31

General Fund

Acct #	Revenue	2002		Total 2002	2002 Budget	2003 Budget
		9 months	projected 3 months			
301.100	Real Estate Tax - Duplicate	\$303,802.41	\$1,500.00	\$305,302.41	\$301,000.00	\$431,000.00
301.200	Real Estate Tax - Supplement	\$13,710.46	\$2,838.96	\$16,549.42	\$0.00	\$15,000.00
301.400	Real Estate Tax - Delinquent	\$9,955.62	\$500.00	\$10,455.62	\$34,000.00	\$9,000.00
310.010	Per Capita Tax - Duplicate	\$15,383.50	\$200.00	\$15,583.50	\$17,000.00	\$0.00
310.020	Per Capita Tax - Supplement	\$1,426.34	\$150.00	\$1,576.34	\$0.00	\$200.00
310.030	Per Capita Tax - Delinquent	\$2,260.50	\$500.00	\$2,760.50	\$0.00	\$1,800.00
310.100	Deed Transfer Tax	\$48,546.95	\$5,000.00	\$53,546.95	\$50,000.00	\$45,000.00
310.200	Earned Income Tax	\$325,385.40	\$201,429.87	\$526,815.27	\$450,000.00	\$565,000.00
310.410	Occupation Tax - Duplicate	\$38,278.50	\$250.00	\$38,528.50	\$55,000.00	\$0.00
310.420	Occupation Tax - Supplement	\$4,255.00	\$480.00	\$4,735.00	\$0.00	\$500.00
310.430	Occupation Tax - Delinquent	\$9,426.00	\$2,000.00	\$11,426.00	\$0.00	\$7,000.00
310.500	Occupation Privilege Tax	\$18,952.35	\$100.00	\$19,052.35	\$17,000.00	\$18,000.00
320.000	Other Permit/License Revenue	\$100.00	\$10.00	\$110.00	\$6,000.00	\$90.00
321.800	Cable Franchise Revenue	\$54,872.54	\$16,000.00	\$70,872.54	\$65,000.00	\$70,000.00
322.800	Street Opening Permits	\$630.00	\$70.00	\$700.00	\$0.00	\$500.00
331.000	Other Fine Revenue	\$230.00	\$1,500.00	\$1,730.00	\$0.00	\$150.00
331.100	J P Fines	\$19,985.24	\$10,000.00	\$29,985.24	\$36,000.00	\$28,000.00
331.110	State Police Fines	\$2,288.72	\$2,300.00	\$4,588.72	\$5,000.00	\$4,400.00
331.111	DUI Checkpoint Fines	\$991.31	\$220.00	\$1,211.31	\$0.00	\$1,000.00
331.120	Ordinance Violations	\$30.00	\$15.00	\$45.00	\$0.00	\$30.00
331.130	Probation Office Fines	\$6,515.16	\$1,450.00	\$7,965.16	\$0.00	\$7,700.00
331.600	Parking Fines	\$19,882.00	\$5,000.00	\$24,882.00	\$23,000.00	\$25,000.00
341.000	Interest Revenue - Cking, Saving	\$2,133.01	\$500.00	\$2,633.01	\$0.00	\$2,000.00
341.001	Interest Revenue - CD	\$5,663.50	\$550.00	\$6,213.50	\$5,000.00	\$5,800.00
342.200	Clasters Property Rental	\$9,140.00	\$2,900.00	\$12,040.00	\$0.00	\$0.00
342.460	Tower Rental	\$28,300.00	\$10,000.00	\$38,300.00	\$31,200.00	\$35,000.00
351.030	Emergency Management	\$0.00	\$0.00	\$0.00	\$28,700.00	\$0.00

General Fund

Acct #	Revenue (cont'd)	2002			Total 2002	2002 Budget	2003 Budget
		9 months	projected 3 months				
354.000	Grant						
355.010	Public Utility Realty Tax	\$6,284.24	\$0.00	\$6,284.24	\$8,000.00	\$0.00	
355.040	Liquor License	\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	
355.060	Liquor License	\$2,650.00	\$0.00	\$2,650.00	\$9,500.00	\$2,500.00	
355.990	Act 205 Pension Revenue	\$0.00	\$160,252.02	\$160,252.02	\$156,496.00	\$150,000.00	
357.990	Firemen's Relief Assoc Revenue	\$0.00	\$28,357.00	\$28,357.00	\$0.00	\$28,000.00	
357.991	County CATA Contract Revenue	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	
361.310	Crossing Guards	\$6,859.52	\$1,600.00	\$8,459.52	\$8,050.00	\$8,200.00	
361.321	Zoning Land Use Permit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
361.330	Site Plan Review Fee	\$41.00	\$0.00	\$41.00	\$0.00	\$25.00	
361.331	Subdivision Permit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
361.332	Land Development Permit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
361.340	Zoning Variance Application Fee	\$280.00	\$250.00	\$530.00	\$0.00	\$0.00	
361.341	Zoning Appeal Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	
361.500	Zoning Amendment Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	
362.110	Sale of Maps & Publications	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	
362.140	Accident Reports	\$1,315.00	\$250.00	\$1,565.00	\$0.00	\$20.00	
362.200	False Alarms	\$770.00	\$160.00	\$930.00	\$0.00	\$1,800.00	
362.400	Fire Protection	\$2,600.00	\$0.00	\$2,600.00	\$0.00	\$1,200.00	
362.401	Housing Permits	\$17,488.00	\$0.00	\$17,488.00	\$0.00	\$5,100.00	
362.410	Demolition Permits	\$0.00	\$0.00	\$0.00	\$17,500.00	\$22,000.00	
362.411	Building Permits	\$4,642.71	\$0.00	\$4,642.71	\$0.00	\$25.00	
362.450	Detached Garage Permit	\$0.00	\$350.00	\$350.00	\$0.00	\$4,000.00	
362.451	Occupancy Permit	\$0.00	\$0.00	\$0.00	\$0.00	\$30.00	
362.460	Home Occupation Business	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00	
363.210	Sign Permits	\$105.00	\$0.00	\$105.00	\$0.00	\$35.00	
	Parking Meter Revenue	\$81,776.60	\$18,000.00	\$99,776.60	\$0.00	\$100.00	
					\$75,000.00	\$95,000.00	

General Fund

Acct #	Revenue (cont)	2002			Total 2002	2002 Budget	2003 Budget
		9 months	projected 3 months	Budget			
363.220	Parking Permits - Lot A & D	\$12,782.00	\$6,000.00	\$18,782.00	\$17,000.00	\$18,500.00	
363.221	Parking Permits	\$1,780.00	\$60.00	\$1,840.00	\$0.00	\$1,800.00	
375.000	Market Money	\$761.00	\$96.00	\$857.00	\$1,000.00	\$750.00	
378.700	Milesburg Water Usage	\$25,410.20	\$7,000.00	\$32,410.20	\$30,000.00	\$30,000.00	
378.900	Danone Water Usage	\$11,841.02	\$3,500.00	\$15,341.02	\$28,800.00	\$14,500.00	
380.000	Miscellaneous Revenue	\$9,158.50	\$3,500.00	\$12,658.50	\$14,000.00	\$5,000.00	
380.001	Fee for less than 10 day notice	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	
380.004	CDBG Staff Reimbursement	\$5,268.78	\$1,756.26	\$7,025.04	\$10,000.00	\$5,000.00	
392.000	Payment on Due from's	\$0.00	\$100.00	\$100.00	\$0.00	\$600.00	
-	Street Repair costs - Sewer	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	
-	Street Repair costs - Water	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	
-	Match Factory	\$51,410.00	\$0.00	\$51,410.00	\$0.00	\$0.00	
-	Sewer Certification Test	\$703.00	\$265.00	\$968.00	\$0.00	\$0.00	
	Total Revenue	<u>\$1,186,071.08</u>	<u>\$591,460.11</u>	<u>\$1,777,531.19</u>	<u>\$1,589,246.00</u>	<u>\$1,672,605.00</u>	
392.006	Transfer In - Water						
392.007	Transfer In - Refuse	\$35,000.00	\$105,000.00	\$140,000.00	\$140,000.00	\$150,000.00	
392.008	Transfer In - Sewer	\$75,000.00	\$75,000.00	\$150,000.00	\$150,000.00	\$175,000.00	
392.010	Transfer In - Corning Water	\$195,000.00	\$65,000.00	\$260,000.00	\$260,000.00	\$240,000.00	
	Total - Transfers In	<u>\$6,250.00</u>	<u>\$88,450.00</u>	<u>\$94,700.00</u>	<u>\$25,000.00</u>	<u>\$26,000.00</u>	
		<u>\$311,250.00</u>	<u>\$333,450.00</u>	<u>\$644,700.00</u>	<u>\$575,000.00</u>	<u>\$591,000.00</u>	

General Fund

Acct #	Expenses	2002			Total 2002	2002 Budget	2003 Budget
		9 months	projected 3 months	Budget			
400.140	Salary Expense - GG	\$279,094.12	\$100,000.00	\$379,094.12	\$368,093.00	\$403,500.00	
400.156	Ins - BC/BS - GG	\$133,384.53	\$33,346.13	\$166,730.66	\$180,500.00	\$35,000.00	
400.157	Health Care - In-House - GG	\$0.00	\$0.00	\$0.00	\$0.00	\$8,200.00	
400.158	Ins - Group Life- Ft Dearborn-GG	\$3,326.85	\$950.00	\$4,276.85	\$9,500.00	\$1,300.00	
400.160	Retirement Expense - GG	\$20.00	\$0.00	\$20.00	\$0.00	\$27,300.00	
400.161	Social Security Expense - GG	\$22,184.01	\$7,650.00	\$29,834.01	\$28,160.00	\$30,900.00	
400.162	Ins - Unemployment Comp-GG	\$2,123.92	\$1,000.00	\$3,123.92	\$20,000.00	\$4,000.00	
400.210	Office Supplies & Equip - GG	\$9,187.75	\$3,000.00	\$12,187.75	\$7,000.00	\$16,355.00	
400.226	Janitorial Supp & Service - GG	\$558.51	\$400.00	\$958.51	\$3,050.00	\$1,300.00	
400.231	Fuel Expense - GG	\$449.91	\$100.00	\$549.91	\$3,100.00	\$800.00	
400.251	Maintenance - Vehicles - GG	\$50.00	\$120.00	\$170.00	\$0.00	\$400.00	
400.260	Materials & Equip - GG	\$18,040.99	\$4,000.00	\$22,040.99	\$0.00	\$25,000.00	
400.316	Data Processing Expense - GG	\$2,052.49	\$700.00	\$2,752.49	\$0.00	\$3,000.00	
400.322	Telephone Expense - GG	\$2,196.23	\$1,500.00	\$3,696.23	\$3,000.00	\$4,200.00	
400.325	Postage Expense - GG	\$8,043.54	\$1,300.00	\$9,343.54	\$14,500.00	\$10,000.00	
400.341	Advertising Expense - GG	\$3,103.29	\$150.00	\$3,253.29	\$0.00	\$5,000.00	
400.342	Printing Expense - GG	\$833.97	\$180.00	\$1,013.97	\$0.00	\$1,000.00	
400.350	Ins - CobraServ - GG	\$395.25	\$90.00	\$485.25	\$0.00	\$550.00	
400.351	Ins - Boiler & Machinery - GG	\$1,691.19	\$1,000.00	\$2,691.19	\$5,000.00	\$4,000.00	
400.353	Official Bond Expense - GG	\$100.00	\$0.00	\$100.00	\$500.00	\$250.00	
400.354	Ins - Worker's Comp - GG	\$18,727.74	\$25,000.00	\$43,727.74	\$60,100.00	\$52,000.00	
400.355	Ins - Auto - GG	\$3,704.48	\$900.00	\$4,604.48	\$16,900.00	\$6,000.00	
400.356	Ins - Umbrella - GG	\$1,124.59	\$500.00	\$1,624.59	\$0.00	\$2,500.00	
400.357	Ins-False Arrest/Public Official-GG	\$3,132.00	\$2,500.00	\$5,632.00	\$10,000.00	\$10,000.00	
400.358	Ins - Municipal Emp Trust - GG	\$1,906.95	\$600.00	\$2,506.95	\$0.00	\$2,800.00	
400.361	Electricity Expense - GG	\$13,412.67	\$3,200.00	\$16,612.67	\$36,000.00	\$20,000.00	
400.362	Gas Expense - Bldg - GG	\$6,370.84	\$400.00	\$6,770.84	\$0.00	\$7,500.00	

General Fund

Acct #	Expenses (cont.)	2002		Total 2002	2002 Budget	2003 Budget
		9 months	projected 3 months			
400.373	Maint - Building/Property - GG	\$2,184.63	\$1,200.00	\$3,384.63	\$12,000.00	\$3,800.00
400.374	Maint - Office Equip - GG	\$375.33	\$1,200.00	\$1,575.33	\$4,000.00	\$3,000.00
400.420	Association Dues - GG	\$4,584.83	\$2,000.00	\$6,584.83	\$5,500.00	\$7,500.00
400.421	BIACC - GG	\$332.00	\$75.00	\$407.00	\$0.00	\$700.00
400.470	Other Expenses - GG	\$108,592.91	\$500.00	\$109,092.91	\$4,500.00	\$4,000.00
400.475	Miscellaneous Expense - GG	\$2,470.43	\$0.00	\$2,470.43	\$600.00	\$1,500.00
400.740	Computer Expenses - GG	\$10.00	\$1,600.00	\$1,610.00	\$5,000.00	\$6,000.00
400.751	Borough Bldg Improvements - GG	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
402.311	Audit Expense - GG	\$5,500.00	\$0.00	\$5,500.00	\$5,000.00	\$6,000.00
403.200	Tax Coll Expense (Appoint)-GG	\$1,352.13	\$0.00	\$1,352.13	\$0.00	\$1,700.00
403.210	Tax Coll Expense (Elected) - GG	\$1,266.16	\$0.00	\$1,266.16	\$4,500.00	\$1,500.00
404.314	Legal Expense - GG	\$4,676.50	\$1,000.00	\$5,676.50	\$3,300.00	\$6,000.00
408.313	Engineering Expense - GG	\$534.00	\$150.00	\$684.00	\$1,000.00	\$900.00
-	Harb/CLG Grant-GG	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00
-	Plantings/Talleyrand	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00
	subtotal - General Gov	<u>\$667,094.74</u>	<u>\$196,311.13</u>	<u>\$863,405.87</u>	<u>\$815,303.00</u>	<u>\$775,455.00</u>
430.140	Salary Expense - ST	\$170,733.76	\$63,000.00	\$233,733.76	\$246,000.00	\$255,000.00
430.156	Ins - BC/BS - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
430.157	Health Care - In-House - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00
430.158	Ins - Group Life- Ft Dearborn-ST	\$0.00	\$0.00	\$0.00	\$0.00	\$1,200.00
430.161	Social Security Expense - ST	\$12,407.19	\$4,820.00	\$17,227.19	\$18,700.00	\$19,550.00
430.191	Uniforms, Workboots, CDL - ST	\$1,180.00	\$0.00	\$1,180.00	\$2,800.00	\$1,300.00
430.231	Gas & Oil Expense - ST	\$5,546.36	\$3,000.00	\$8,546.36	\$8,200.00	\$10,000.00
430.245	Street & Road Signs - ST	\$0.00	\$2,185.00	\$2,185.00	\$14,000.00	\$2,700.00
430.251	Maint - Vehicles & Equip - ST	\$9,284.19	\$1,000.00	\$10,284.19	\$21,000.00	\$15,000.00
430.252	Materials & Supplies - ST	\$46,442.72	\$12,500.00	\$58,942.72	\$8,000.00	\$63,200.00

General Fund

Acct #	Expenses (cont'd)	2002			Total 2002	2002 Budget	2003 Budget
		9 months	projected 3 months				
430.260	Tools & Minor Equip Expense-ST	\$604.64	\$0.00	\$604.64	\$1,000.00	\$2,000.00	
430.372	Capital Expenditures - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00	
430.470	Misc Expenses - ST	\$40.00	\$60.00	\$100.00	\$500.00	\$300.00	
431.246	Street Cleaning & Painting - ST	\$5,187.50	\$0.00	\$5,187.50	\$3,500.00	\$6,000.00	
435.372	Maint of Sidewalk & Drain - ST	\$7,220.00	\$0.00	\$7,220.00	\$1,000.00	\$8,000.00	
438.372	Maint of Streets - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	
439.372	Paving Lanes/Annual Project-ST	\$8,873.67	\$0.00	\$8,873.67	\$10,000.00	\$0.00	
-	Salt Expense - ST	\$4,534.65	\$0.00	\$4,534.65	\$0.00	\$0.00	
-	Maintenance - Traffic Lights - ST	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00	
-	Repair Curbing - ST	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	
	Subtotal - Streets	<u>\$272,054.68</u>	<u>\$86,565.00</u>	<u>\$358,619.68</u>	<u>\$342,700.00</u>	<u>\$480,750.00</u>	
410.140	Salary - Police	\$387,595.66	\$120,000.00	\$507,595.66	\$522,100.00	\$532,000.00	
410.156	Ins - BC/BS	\$0.00	\$0.00	\$0.00	\$0.00	\$115,000.00	
410.157	Health Care - In House-Police	\$6,144.73	\$8,500.00	\$14,644.73	\$11,500.00	\$12,500.00	
430.158	Ins - Group Life- Ft Dearborn-Pol	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00	
410.161	Social Security - Police	\$5,875.20	\$9,180.00	\$15,055.20	\$8,700.00	\$18,000.00	
410.191	Uniform Expense - Police	\$838.28	\$600.00	\$1,438.28	\$4,400.00	\$2,000.00	
410.200	Other Material & Supplies-Pol	\$10,553.78	\$3,500.00	\$14,053.78	\$3,500.00	\$15,000.00	
410.210	Office Supplies & Equipment-Pol	\$3,985.75	\$1,000.00	\$4,985.75	\$0.00	\$6,000.00	
410.231	Gas & Oil Expense - Police	\$5,151.55	\$4,300.00	\$9,451.55	\$9,200.00	\$11,000.00	
410.251	Maintenance - Vehicle - Police	\$10,590.51	\$4,000.00	\$14,590.51	\$10,000.00	\$16,000.00	
410.257	Maintenance/Lease - Radio - Pol	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	
410.261	Vascar - Police	\$0.00	\$200.00	\$200.00	\$0.00	\$250.00	
410.262	Maint - Parking Meters - Police	\$10,897.15	\$2,500.00	\$13,397.15	\$0.00	\$16,000.00	
410.263	Replace Bulletproof Vests-Police	\$0.00	\$615.00	\$615.00	\$1,000.00	\$700.00	

General Fund

Acct #	Expenses (cont'd)	2002		Total 2002	2002 Budget	2003 Budget
		9 months	projected 3 months			
410.265	Minor Equipment - Police	\$0.00	\$0.00	\$0.00	\$4,000.00	\$5,000.00
410.321	Telephone Expense - Police	\$5,529.74	\$2,300.00	\$7,829.74	\$3,900.00	\$8,500.00
410.371	Renovations - Police	\$695.00	\$643.00	\$1,338.00	\$3,500.00	\$0.00
410.376	Vehicle Purchases - Police	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00
410.420	Association Dues/Publ - Police	\$72.00	\$40.00	\$112.00	\$0.00	\$300.00
410.470	Misc Expense - Police	\$834.58	\$800.00	\$1,634.58	\$0.00	\$500.00
410.471	Dog/Cat Handling/Boarding-Police	\$220.00	\$50.00	\$270.00	\$500.00	\$400.00
410.480	Police Training - Police	\$520.00	\$350.00	\$870.00	\$3,000.00	\$1,300.00
410.751	New Radios - Police	\$0.00	\$0.00	\$0.00	\$3,500.00	\$0.00
483.001	Computer Equipment - Police	\$0.00	\$0.00	\$0.00	\$4,500.00	\$3,000.00
-	Police Pension	\$0.00	\$31,708.00	\$31,708.00	\$0.00	\$0.00
-	COPS Mobile Computer-Police	\$0.00	\$0.00	\$0.00	\$4,000.00	\$0.00
-	Civil Service Commission-Police	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00
	Subtotal - Police	<u>\$449,503.93</u>	<u>\$190,286.00</u>	<u>\$639,789.93</u>	<u>\$600,600.00</u>	<u>\$834,450.00</u>
411.000	Firemen's Relief Payment	\$0.00	\$0.00	\$0.00	\$0.00	\$28,000.00
441.000	Cemetery	\$2,760.00	\$0.00	\$2,760.00	\$3,000.00	\$3,600.00
447.000	CATA	\$11,451.75	\$3,800.00	\$15,251.75	\$15,000.00	\$15,500.00
450.000	Centre Co Youth Service Bureau	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
453.000	Council on the Arts	\$0.00	\$0.00	\$0.00	\$0.00	\$13,500.00
455.000	Shade Tree Commission	\$430.00	\$0.00	\$430.00	\$1,500.00	\$700.00
456.000	Centre Co Library	\$26,450.00	\$0.00	\$26,450.00	\$26,450.00	\$26,450.00
471.000	Sewer Loan/Clastrs Property	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$22,000.00
483.002	Non-Uniform Pension	\$0.00	\$232,222.00	\$232,222.00	\$235,000.00	\$0.00
-	Ins - In House Health Care	\$9,645.87	\$8,000.00	\$17,645.87	\$15,500.00	\$0.00
-	YMCA -Youth & Rec Program	\$2,200.00	\$0.00	\$2,200.00	\$2,000.00	\$0.00
-	Bikepath (grant)	\$685.98	\$0.00	\$685.98	\$2,000.00	\$2,200.00
					\$0.00	\$0.00

General Fund

Acct #	Expenses (cont.)	2002			Total 2002	2002 Budget	2003 Budget
		2002 9 months	2002 projected 3 months				
-	C-Net						
-	Future Parking Sinking Fund	\$15,282.75	\$5,094.25	\$20,377.00	\$22,300.00	\$19,000.00	
-	Insurance Appraisal	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00	
-	Waterfront Masterplan	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
-	New Roof over Police Dept	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00	
-	CRMPO/Planning	\$0.00	\$0.00	\$0.00	\$15,000.00	\$0.00	
-	New electronic Meters	\$0.00	\$0.00	\$0.00	\$6,000.00	\$0.00	
	Subtotal - Other	<u>\$91,906.35</u>	<u>\$249,116.25</u>	<u>\$341,022.60</u>	<u>\$419,750.00</u>	<u>\$131,950.00</u>	
	Total Expenses	<u>\$1,480,559.70</u>	<u>\$722,278.38</u>	<u>\$2,202,838.08</u>	<u>\$2,178,353.00</u>	<u>\$2,222,605.00</u>	
492.009	Transfer to Pool Fund	\$4,000.00	\$0.00	\$4,000.00	\$3,000.00	\$10,000.00	
492.036	Transfer to Parks & Recreation	\$10,000.00	\$4,000.00	\$14,000.00	\$14,000.00	\$17,000.00	
492.017	Transfer to Special Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$14,000.00	
-	Transfer to Arts Fund	<u>\$8,500.00</u>	<u>\$0.00</u>	<u>\$8,500.00</u>	<u>\$13,500.00</u>	<u>\$0.00</u>	
	Total Transfers Out	<u>\$22,500.00</u>	<u>\$4,000.00</u>	<u>\$26,500.00</u>	<u>\$30,500.00</u>	<u>\$41,000.00</u>	
	net income/(loss)			\$192,893.11	-\$44,607.00	\$0.00	

Water Fund

Acct #	Revenue	2002			Total 2002	2002 Budget	2003 Budget
		9 months	projected 3 months				
341.000	Interest - savings, checking	\$614.70	\$100.00	\$714.70	\$0.00	\$400.00	
341.001	Interest - CD	\$1,790.33	\$35.00	\$1,825.33	\$3,000.00	\$1,400.00	
362.000	Fire Protection Revenue	\$1,543.75	\$400.00	\$1,943.75	\$2,000.00	\$0.00	
378.200	Collections	\$279,099.27	\$69,000.00	\$348,099.27	\$477,000.00	\$685,000.00	
378.201	Bank Collections	\$9,902.04	\$4,500.00	\$14,402.04	\$0.00	\$20,000.00	
378.900	Meter Sales	\$38,351.27	\$34,000.00	\$72,351.27	\$2,500.00	\$53,000.00	
378.901	Water Line Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	
378.902	Vacancy Charge Revenue	\$480.00	\$50.00	\$530.00	\$0.00	\$500.00	
378.903	Water On/Off	\$527.04	\$73.00	\$600.04	\$0.00	\$800.00	
378.904	Tap Fees and Assessments	\$14,475.00	\$1,000.00	\$15,475.00	\$8,500.00	\$4,000.00	
378.905	Corning Equipment Rental	\$0.00	\$75,100.00	\$75,100.00	\$103,000.00	\$35,000.00	
378.906	Corning Employee Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
378.910	Leak Detection Study	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
378.911	Sewer line work/Wtr Employees	\$0.00	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	
380.000	Miscellaneous Revenue	\$191.01	\$0.00	\$191.01	\$0.00	\$25.00	
	Total Revenue	<u>\$346,974.41</u>	<u>\$234,258.00</u>	<u>\$581,232.41</u>	<u>\$646,000.00</u>	<u>\$800,625.00</u>	
	Expenses						
448.140	Salary Expense	\$56,579.91	\$13,000.00	\$69,579.91	\$77,800.00	\$125,000.00	
448.156	Ins - Health/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$79,000.00	
448.157	Health Care - In House	\$4,274.81	\$3,000.00	\$7,274.81	\$5,000.00	\$3,300.00	
448.158	Insurance - Life	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	
448.160	Retirement	\$0.00	\$0.00	\$0.00	\$12,496.00	\$6,900.00	

Water Fund

Acct #	Expenses (cont'd)	2002		Total 2002	2002 Budget	2003 Budget
		9 months	projected 3 months			
448.161	Social Security Expense	\$4,102.44	\$1,000.00	\$5,102.44	\$5,985.00	\$9,575.00
448.191	Uniform & Workboot Expense	\$650.00	\$0.00	\$650.00	\$0.00	\$700.00
448.192	CDL License	\$96.00	\$0.00	\$96.00	\$0.00	\$100.00
448.210	Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
448.231	Gas & Oil Expense	\$2,937.05	\$2,000.00	\$4,937.05	\$6,100.00	\$5,100.00
448.246	Purification Supplies	\$2,435.00	\$1,200.00	\$3,635.00	\$6,300.00	\$4,000.00
448.250	Material & Supplies Expense	\$35,898.46	\$20,000.00	\$55,898.46	\$34,500.00	\$50,800.00
448.252	Maintenance - Pump Repairs	\$18,192.93	\$2,000.00	\$20,192.93	\$25,000.00	\$24,000.00
448.260	Meter and Minor Equipment	\$27,834.81	\$38,000.00	\$65,834.81	\$5,000.00	\$50,000.00
448.310	Legal Expense	\$7.00	\$0.00	\$7.00	\$0.00	\$2,000.00
448.311	Audit Expense	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00
448.313	Engineering Expense	\$1,000.00	\$700.00	\$1,700.00	\$0.00	\$2,000.00
448.319	Pest Control	\$1,170.00	\$234.00	\$1,404.00	\$0.00	\$1,425.00
448.321	Telephone Expense	\$5,313.04	\$2,500.00	\$7,813.04	\$0.00	\$8,000.00
448.325	Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$250.00
448.341	Advertising Expense	\$124.76	\$0.00	\$124.76	\$0.00	\$300.00
448.342	Printing	\$348.00	\$0.00	\$348.00	\$0.00	\$500.00
448.354	Insurance Expense - WC	\$5,435.82	\$2,000.00	\$7,435.82	\$0.00	\$10,500.00
448.361	Electricity Expense	\$132,245.82	\$35,000.00	\$167,245.82	\$175,000.00	\$170,000.00
448.372	Water Line Repairs	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
448.384	Equipment Rental Expense	\$1,915.20	\$1,000.00	\$2,915.20	\$0.00	\$2,500.00
448.420	Dues	\$1,300.00	\$0.00	\$1,300.00	\$0.00	\$600.00
448.460	Training	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
448.461	Drug Testing	\$0.00	\$150.00	\$150.00	\$0.00	\$200.00

Water Fund

Acct #	Expenses (cont'd)	2002			Total 2002	2002 Budget	2003 Budget
		2002 9 months	projected 3 months				
448.472	DEP Fees	\$350.00	\$0.00	\$350.00	\$0.00	\$500.00	
448.700	Capital Purchases	\$0.00	\$14,000.00	\$0.00	\$0.00	\$26,575.00	
448.701	Capital Improvements	\$0.00	\$0.00	\$0.00	\$90,000.00	\$0.00	
489.000	Miscellaneous Expenses	\$112.11	\$8,000.00	\$8,112.11	\$8,000.00	\$200.00	
-	Street repairs due to wtr line rep	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	
-	Insurance Expense	<u>\$42,288.01</u>	<u>\$20,000.00</u>	<u>\$62,288.01</u>	<u>\$60,000.00</u>	<u>\$0.00</u>	
	Total Expenses	<u>\$347,611.17</u>	<u>\$208,784.00</u>	<u>\$542,395.17</u>	<u>\$556,181.00</u>	<u>\$638,625.00</u>	
492.001	Transfer to General Fund	\$35,000.00	\$105,000.00	\$140,000.00	\$140,000.00	\$150,000.00	
492.018	Transfer to Capital Improve Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00	
	Total Transfers Out	<u>\$35,000.00</u>	<u>\$105,000.00</u>	<u>\$140,000.00</u>	<u>\$140,000.00</u>	<u>\$162,000.00</u>	
	net income/(loss)			-\$101,162.76	-\$50,181.00	\$0.00	

Corning Water Fund

Acct #		2002			Total 2002	2002 Budget	2003 Budget
		9 months	projected 3 months				
	<u>Revenues</u>						
341.000	Interest	\$1,495.14	\$400.00	\$1,895.14	\$0.00	\$1,500.00	
378.220	Deposit on Account	<u>\$248,166.54</u>	<u>\$84,000.00</u>	<u>\$332,166.54</u>	<u>\$303,000.00</u>	<u>\$336,000.00</u>	
	Total Revenue	<u>\$249,661.68</u>	<u>\$84,400.00</u>	<u>\$334,061.68</u>	<u>\$303,000.00</u>	<u>\$337,500.00</u>	
	<u>Expenses</u>						
449.140	Salary Expense	\$81,031.25	\$23,500.00	\$104,531.25	\$146,000.00	\$111,500.00	
449.157	Insurance (In House)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,700.00	
449.160	Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$8,900.00	
449.161	Social Security Expense	\$6,198.86	\$1,800.00	\$7,998.86	\$0.00	\$8,530.00	
449.252	Materials & Supplies Expense	\$8,484.00	\$1,000.00	\$9,484.00	\$8,000.00	\$4,000.00	
449.253	Maintenance - General	\$7,805.00	\$5,000.00	\$12,805.00	\$1,150.00	\$1,900.00	
449.310	Misc Office Expense	\$0.00	\$2,200.00	\$2,200.00	\$2,200.00	\$2,300.00	
449.313	Engineering Expense	\$4,502.83	\$250.00	\$4,752.83	\$0.00	\$4,000.00	
449.321	Telephone Expense	\$733.17	\$250.00	\$983.17	\$1,000.00	\$1,000.00	
449.341	Advertising Expense	\$19.24	\$0.00	\$19.24	\$0.00	\$25.00	
449.351	Insurance Expense	\$1,159.38	\$900.00	\$2,059.38	\$4,000.00	\$2,100.00	
449.361	Electricity Expense	\$83,955.04	\$19,000.00	\$102,955.04	\$115,000.00	\$110,000.00	
449.372	Repairs to System	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00 **	
449.374	Corning Pump Expansion	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00	

Corning Water Fund

Acct #	Expenses (cont'd)	2002			Total 2002	2002 Budget	2003 Budget
		2002 9 months	2002 projected 3 months				
449.383	Office Rent	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,600.00	
449.384	Rental of Equipment	\$0.00	\$86,840.00	\$86,840.00	\$34,840.00	\$35,000.00	
449.471	PUC Fees	\$2,030.00	\$0.00	\$2,030.00	\$0.00	\$1,945.00	
489.000	Miscellaneous Expense	\$0.00	\$100.00	\$100.00	\$0.00	\$0.00	
	Total Expenses	<u>\$195,918.77</u>	<u>\$143,340.00</u>	<u>\$339,258.77</u>	<u>\$339,690.00</u>	<u>\$311,500.00</u>	
492.001	Administrative Expense	<u>\$6,250.00</u>	<u>\$18,750.00</u>	<u>\$25,000.00</u>	<u>\$25,000.00</u>	<u>\$26,000.00</u>	
	Net income/(loss)						
**	cost of a new impeller			-\$30,197.09	-\$61,690.00	\$0.00	

Sewer Fund

Acct #	Revenue	2002			Total 2002	2002 Budget	2003 Budget
		9 months	projected 3 months	Budget			
341.000	Interest - savings, checking	\$8,163.47	\$1,800.00	\$9,963.47	\$22,000.00	\$8,000.00	
341.001	Interest - CD	\$4,651.90	\$1,250.00	\$5,901.90	\$0.00	\$5,000.00	
355.990	Annual Operating Grant (Act 339)	\$96,232.32	\$0.00	\$96,232.32	\$96,232.00	\$96,232.00	
364.110	Tap Fees & Assessments	\$1,075.00	\$0.00	\$1,075.00	\$3,000.00	\$1,000.00	
364.130	Operate-Spring, Benner, Walker	\$328,303.45	\$100,000.00	\$428,303.45	\$500,000.00	\$675,000.00	
364.131	Debt-Spring, Benner, Walker	\$143,414.51	\$142,815.49	\$286,230.00	\$286,206.00	\$210,000.00	
364.300	Collections	\$587,730.75	\$150,000.00	\$737,730.75	\$850,000.00	\$788,635.00	
364.301	Bank Collections	\$21,364.20	\$11,000.00	\$32,364.20	\$0.00	\$34,500.00	
364.302	Rockview Surcharge	\$3,927.31	\$500.00	\$4,427.31	\$0.00	\$4,000.00	
364.303	Pretreatment Revenue	\$3,980.54	\$0.00	\$3,980.54	\$0.00	\$1,500.00	
364.304	Waste Disposal/Bulk Hauling	\$94,551.01	\$33,000.00	\$127,551.01	\$117,000.00	\$130,000.00	
364.900	Sewer Dye Test	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	
380.000	Miscellaneous Revenue	\$12,427.07	\$50.00	\$12,477.07	\$0.00	\$500.00	
391.100	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$15,000.00	
392.001	Clasters Property (due from G/F)	\$22,000.00	\$0.00	\$22,000.00	\$0.00	\$22,000.00	
396.000	Use of reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$22,000.00	
-	Debt Service Reserve Fund	\$60,549.98	\$0.00	\$60,549.98	\$0.00	\$123,000.00	
-	CDBG Reimb (Match Factory)	\$0.00	\$53,959.00	\$53,959.00	\$0.00	\$0.00	
	Total Revenue	\$1,388,371.51	\$494,374.49	\$1,882,746.00	\$1,928,397.00	\$2,115,367.00	

Sewer Fund

Acct #	Expenses	2002			Total 2002	2002 Budget	2003 Budget
		9 months	projected 3 months				
429.14	Salary Expense	\$322,385.80	\$82,000.00	\$404,385.80	\$446,690.00	\$479,000.00	
429.156	Ins - Health/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$95,000.00	
429.157	Health Care - In House	\$7,725.51	\$8,000.00	\$15,725.51	\$8,100.00	\$12,800.00	
429.158	Ins - Life	\$0.00	\$0.00	\$0.00	\$0.00	\$2,400.00	
429.160	Retirement	\$2,451.00	\$0.00	\$2,451.00	\$68,728.00	\$35,000.00	
429.161	Social Security Expense	\$24,662.45	\$6,200.00	\$30,862.45	\$34,069.00	\$36,650.00	
429.191	Uniform & Workboot Expense	\$1,537.10	\$0.00	\$1,537.10	\$5,200.00	\$2,250.00	
429.192	CDL License	\$48.00	\$0.00	\$48.00	\$0.00	\$75.00	
429.231	Gas & Oil Expense	\$2,320.06	\$4,000.00	\$6,320.06	\$6,500.00	\$7,000.00	
429.250	Materials & Supplies-Facility	\$7,282.45	\$1,500.00	\$8,782.45	\$25,000.00	\$11,000.00	
429.252	Materials & Supplies-System	\$8,047.66	\$6,000.00	\$14,047.66	\$12,000.00	\$11,000.00	
429.253	Maintenance Equip - Facility	\$103,630.32	\$75,000.00	\$178,630.32	\$142,000.00	\$140,000.00	
429.254	Maintenance Equip - System	\$24,851.61	\$2,000.00	\$26,851.61	\$10,000.00	\$28,000.00	
429.255	Maintenance - Property	\$440.00	\$132.00	\$572.00	\$0.00	\$575.00	
429.256	Maintenance - Heating/Cooling	\$13,852.14	\$800.00	\$14,652.14	\$25,000.00	\$15,000.00	
429.260	Equipment Expense	\$628.51	\$1,400.00	\$2,028.51	\$0.00	\$1,000.00	
429.310	Legal Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	
429.311	Audit Fee	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	
429.313	Engineering Expense	\$10,787.15	\$1,000.00	\$11,787.15	\$0.00	\$4,000.00	
429.317	Permit Fees	\$675.00	\$400.00	\$1,075.00	\$0.00	\$11,000.00	
429.321	Telephone Expense	\$5,138.55	\$3,500.00	\$8,638.55	\$0.00	\$1,400.00	
429.341	Advertising Expense	\$645.21	\$0.00	\$645.21	\$6,200.00	\$8,500.00	
429.350	Insurance Expense	\$69,251.99	\$26,000.00	\$95,251.99	\$0.00	\$750.00	
429.354	Ins - Workman's Comp	\$0.00	\$0.00	\$0.00	\$80,000.00	\$0.00	
					\$0.00	\$11,000.00	

Sewer Fund

Acct #	Expenses (cont)	2002			Total 2002	2002 Budget	2003 Budget
		9 months	projected 3 months	Budget			
429.361	Electricity Expense	\$134,960.83	\$45,000.00	\$179,960.83	\$186,000.00	\$183,000.00	
429.384	Equipment Rental Expense	\$0.00	\$155.00	\$155.00	\$0.00	\$200.00	
429.420	Dues and Memberships	\$91.22	\$0.00	\$91.22	\$0.00	\$150.00	
429.460	Training	\$70.20	\$100.00	\$170.20	\$0.00	\$300.00	
429.470	Sludge Handling & Disposal	\$29,525.89	\$2,000.00	\$31,525.89	\$36,000.00	\$34,700.00	
429.471	SBW Jt Auth (Act 339 42%)	\$40,417.57	\$0.00	\$40,417.57	\$40,417.00	\$40,417.00	
429.700	Capital Improvements	\$44,300.00	\$0.00	\$44,300.00	\$135,000.00	\$0.00	
429.700	Capital Expenditures	\$31,691.08	\$0.00	\$31,691.08	\$0.00	\$200,000.00	
429.478	Drug Testing	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	
471.000	Authority Payment-Debt Service	\$341,463.13	\$340,036.87	\$681,500.00	\$681,500.00	\$500,000.00	
489.000	Miscellaneous Expenses	\$1,080.77	\$3,000.00	\$4,080.77	\$10,000.00	\$2,100.00	
-	Water Fund - Sewer Line Work	\$0.00	\$60,000.00	\$60,000.00	\$60,000.00	\$0.00	
-	St repairs due to line repairs	\$0.00	\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	
	Total Expenses	<u>\$1,233,961.20</u>	<u>\$713,223.87</u>	<u>\$1,947,185.07</u>	<u>\$2,063,404.00</u>	<u>\$1,875,367.00</u>	
492.001	Transfer to General Fund	<u>\$195,000.00</u>	<u>\$65,000.00</u>	<u>\$260,000.00</u>	<u>\$260,000.00</u>	<u>\$240,000.00</u>	
	net income/(loss)			<u>-\$324,439.07</u>	<u>-\$395,007.00</u>	<u>\$0.00</u>	

Refuse Fund

Acct #	Revenue	2002			Total 2002	2002 Budget	2003 Budget
		9 months	projected 3 months				
341.000	Interest - savings,checking	\$2,701.88	\$1,500.00	\$4,201.88	\$6,000.00	\$4,000.00	
341.001	Interest - CD	\$1,644.34	\$335.00	\$1,979.34	\$0.00	\$1,900.00	
364.300	Collections	\$509,471.30	\$108,000.00	\$617,471.30	\$680,000.00	\$860,105.00	
364.301	Bank Collections	\$19,276.13	\$9,300.00	\$28,576.13	\$0.00	\$35,000.00	
364.800	Grass Clippings	\$2,250.00	\$0.00	\$2,250.00	\$0.00	\$2,100.00	
380.000	Miscellaneous Revenue	<u>\$60.00</u>	<u>\$0.00</u>	<u>\$60.00</u>	<u>\$0.00</u>	<u>\$20.00</u>	
	Total Revenue	<u>\$535,403.65</u>	<u>\$119,135.00</u>	<u>\$654,538.65</u>	<u>\$686,000.00</u>	<u>\$903,125.00</u>	
	Expenses						
427.140	Salary Expense	\$167,195.53	\$47,000.00	\$214,195.53	\$225,000.00	\$229,000.00	
427.156	Ins Exp - Health/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$48,000.00	
427.157	Health Care - In House	\$4,006.87	\$4,800.00	\$8,806.87	\$5,000.00	\$6,000.00	
427.158	Insurance Expense - Life Ins	\$0.00	\$0.00	\$0.00	\$0.00	\$3,600.00	
427.160	Retirement	\$0.00	\$0.00	\$0.00	\$0.00	\$18,000.00	
427.161	Social Security Expense	\$12,796.26	\$3,600.00	\$16,396.26	\$37,488.00	\$17,500.00	
427.192	CDL License	\$0.00	\$0.00	\$0.00	\$17,270.00	\$17,500.00	
427.231	Gas & Oil Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	
427.238	Uniform & Workboot Exp	\$3,905.63	\$2,500.00	\$6,405.63	\$12,000.00	\$6,800.00	
427.246	Material & Supplies Exp	\$800.00	\$0.00	\$800.00	\$3,000.00	\$900.00	
427.249	Landfill Maintenance Exp	\$5,417.05	\$900.00	\$6,317.05	\$3,100.00	\$8,000.00	
427.251	Maint - Collection Equip	\$223.47	\$54.00	\$277.47	\$0.00	\$300.00	
427.260	Minor Equipment Expense	\$15,032.75	\$3,300.00	\$18,332.75	\$20,000.00	\$21,000.00	
427.261	Trash Receptacles	\$0.00	\$600.00	\$600.00	\$500.00	\$650.00	
427.310	Legal Expense	\$0.00	\$1,000.00	\$1,000.00	\$4,000.00	\$1,500.00	
		\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	

Refuse Fund

Acct #	Expenses (cont)	2002			Total 2002	2002 Budget	2003 Budget
		2002 9 months	projected 3 months	2002 Budget			
427.311	Audit Expense	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	
427.319	Pest Control Expense	\$1,000.00	\$300.00	\$1,300.00	\$1,450.00	\$1,400.00	
427.341	Advertising Expense	\$113.46	\$100.00	\$213.46	\$0.00	\$300.00	
427.350	Insurance Expense-Property	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	
427.354	Insurance Expense - WC	\$2,778.48	\$700.00	\$3,478.48	\$0.00	\$5,000.00	
427.365	Centre Co Solid Waste Auth	\$166,878.46	\$60,000.00	\$226,878.46	\$235,000.00	\$255,000.00	
427.366	CCSWA - Cardboard	\$160.80	\$52.00	\$212.80	\$2,000.00	\$400.00	
427.367	CCSWA - Curbside	\$40,707.73	\$13,545.00	\$54,252.73	\$67,000.00	\$59,000.00	
426.368	CCSWA - Recycling	\$4,050.00	\$1,350.00	\$5,400.00	\$10,000.00	\$6,400.00	
427.369	CCSWA - Residue	\$146.72	\$25.00	\$171.72	\$0.00	\$250.00	
427.460	Conference Registration	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	
427.700	Capital Purchases	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	
427.740	Major Equipment Expense	\$91,286.75	\$0.00	\$91,286.75	\$80,000.00	\$0.00	
427.743	License	\$50.00	\$0.00	\$50.00	\$0.00	\$75.00	
489.000	Miscellaneous Expenses	\$0.75	\$1,000.00	\$1,000.75	\$2,500.00	\$450.00	
-	Insurance Expense	\$37,090.20	\$14,000.00	\$51,090.20	\$65,000.00	\$0.00	
	Total Expenses	\$556,640.91	\$154,826.00	\$711,466.91	\$790,308.00	\$708,125.00	
492.001	Transfer to General Fund	\$75,000.00	\$75,000.00	\$150,000.00	\$150,000.00	\$175,000.00	
492.019	Transfer to Capital Improve	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00	
	Total Transfers Out	\$75,000.00	\$75,000.00	\$150,000.00	\$150,000.00	\$195,000.00	
	net income/(loss)			-\$206,928.26	-\$254,308.00	\$0.00	

Pool Fund

Acct #	Revenue	2002		Total 2002	NO 2002 Budget	2003 Budget
		9 months	projected 3 months			
341.000	Interest	\$2,562.48	\$0.00	\$2,562.48	\$0.00	\$2,000.00
367.200	Memberships from Other Gov'ts	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00
367.201	Memberships	\$0.00	\$0.00	\$0.00	\$0.00	\$9,000.00
367.202	Daily Admissions	\$0.00	\$0.00	\$0.00	\$0.00	\$12,000.00
367.203	Pool Rentals	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
380.001	Vending Machine Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00
	Total Revenue	\$2,562.48	\$0.00	\$2,562.48	\$0.00	\$25,850.00
362.001	Transfer from General Fund	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$10,000.00
	Expenses					
452.140	Salary Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$16,000.00
452.161	Social Security Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$1,225.00
452.247	Pool Supplies	\$3,369.07	\$75.00	\$3,444.07	\$0.00	\$4,000.00
452.252	Repairs & Maintenance	\$11,201.14	\$4,100.00	\$15,301.14	\$0.00	\$13,000.00
452.322	Telephone Expense	\$234.79	\$250.00	\$484.79	\$0.00	\$500.00
452.361	Electricity Expense	\$3,168.28	\$900.00	\$4,068.28	\$0.00	\$4,125.00
489.000	Miscellaneous Expenses	\$0.00	\$21,000.00	\$21,000.00	\$0.00	\$100.00
492.000	Payments on Due To's	\$0.00	\$300.00	\$300.00	\$0.00	\$300.00
	Total Expenses	\$17,973.28	\$26,625.00	\$44,598.28	\$0.00	\$39,250.00
	net income/(loss)			-\$38,035.80	\$0.00	-\$3,400.00

Special Projects Fund

Acct #	Revenue	2002		Total 2002	NO 2002 Budget	2003 Budget
		9 months	projected 3 months			
341.000	Interest - Checking	\$150.48	\$77.00	\$227.48	\$0.00	\$100.00
354.030	State Grants	\$43,000.00	\$0.00	\$43,000.00	\$0.00	\$57,726.00 *
358.000	Other Municipi portion of LUPTAP	<u>\$0.00</u>	<u>\$2,422.00</u>	<u>\$2,422.00</u>	<u>\$0.00</u>	<u>\$11,775.00</u>
	Total Revenue	<u>\$43,150.48</u>	<u>\$2,499.00</u>	<u>\$45,649.48</u>	<u>\$0.00</u>	<u>\$69,601.00</u>
392.001	Transfer In from General Fund	\$0.00	\$1,140.00	\$1,140.00	\$0.00	\$14,000.00
	<u>Expenses</u>					
414.313	Borough Match for Luptap Grant	\$0.00	\$1,140.00	\$1,140.00	\$0.00	\$5,540.00
435.249	Borough Match for Bike Path Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$8,560.00
489.000	Miscellaneous Expense	\$17.25	\$0.00	\$17.25	\$0.00	\$0.00
489.001	Phoenix Ave and other Grants Expense	\$0.00	\$24,404.75	\$24,404.75	\$0.00	\$0.00
489.313	Engineering and Planning Expense	<u>\$14,000.00</u>	<u>\$7,000.00</u>	<u>\$21,000.00</u>	<u>\$0.00</u>	<u>\$69,501.00</u> **
	Total Expenses	<u>\$14,017.25</u>	<u>\$32,544.75</u>	<u>\$46,562.00</u>	<u>\$0.00</u>	<u>\$83,601.00</u>
	Net income/(loss)			\$227.48	\$0.00	\$0.00

* LUPTAP (Land Use Planning Technical Assistance) grant for comprehensive plan

** comprehensive plan

CDBG Fund

Acct #	Revenue	2002		Total 2002	2003	
		9 months	projected 3 months		Budget	Budget
341.000	Interest Revenue - Savings	\$4,446.98	\$0.00	\$4,446.98	\$0.00	\$2,000.00
351.090	Federal Funds	\$48,157.70	\$92,200.00	\$140,357.70	\$214,625.00	\$146,000.00
391.000	Program Income (Match Factory)	<u>\$302,500.00</u>	<u>\$0.00</u>	<u>\$302,500.00</u>	<u>\$345,540.00</u>	<u>\$0.00</u>
	Total Revenue	<u>\$355,104.68</u>	<u>\$92,200.00</u>	<u>\$447,304.68</u>	<u>\$560,165.00</u>	<u>\$148,000.00</u>
	<u>Expenses</u>					
465.313	Engineering Expense	\$1,770.00	\$0.00	\$1,770.00	\$2,000.00	\$2,000.00
465.372	2003 Project (water system)	\$0.00	\$0.00	\$0.00	\$0.00	\$119,000.00
465.470	Administration Expense	\$15,934.70	\$4,300.00	\$20,234.70	\$26,293.00	\$27,000.00
465.471	Contingency	\$29,871.18	\$17,242.55	\$47,113.73	\$142,917.00	\$0.00
465.720	Talleyrand Park Expansion	\$0.00	\$0.00	\$0.00	\$334,936.00	\$302,000.00
465.730	Match Factory	\$0.00	\$53,959.00	\$53,959.00	\$53,959.00	\$0.00
489.000	Miscellaneous Expense	<u>\$3,391.93</u>	<u>\$0.00</u>	<u>\$3,391.93</u>	<u>\$0.00</u>	<u>\$100.00</u>
	Total Expenses	<u>\$50,967.81</u>	<u>\$75,501.55</u>	<u>\$126,469.36</u>	<u>\$560,105.00</u>	<u>\$450,100.00</u>
	net income/(loss)			\$320,835.32	\$60.00	-\$302,100.00 *

* the program income from 2002 will be used to cover this deficit

Parks & Recreation Fund

Acct #	Revenue	2002		Total 2002	2002 Budget	2003 Budget
		9 months	projected 3 months			
301.100	Current Year Real Estate Taxes	\$15,943.24	\$150.00	\$16,093.24	\$15,000.00	\$21,000.00
301.200	Prior Year Real Estate Taxes	\$387.74	\$0.00	\$387.74	\$600.00	\$300.00
301.400	Delinquent Real Estate Taxes	\$735.03	\$50.00	\$785.03	\$0.00	\$700.00
341.001	Interest Revenue - CD	\$149.34	\$90.00	\$239.34	\$0.00	\$200.00
342.451	Rentals - Governor's Park	\$2,560.00	\$100.00	\$2,660.00	\$2,500.00	\$3,200.00
342.452	Park Reservations - Talleyrand	\$930.00	\$150.00	\$1,080.00	\$0.00	\$1,000.00
367.800	Sale of Fish Food	\$2,467.00	\$300.00	\$2,767.00	\$3,000.00	\$2,700.00
380.000	Miscellaneous Revenue	<u>\$90.07</u>	<u>\$0.00</u>	<u>\$90.07</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Total Revenue	<u>\$23,262.42</u>	<u>\$840.00</u>	<u>\$24,102.42</u>	<u>\$21,100.00</u>	<u>\$29,100.00</u>
392.001	Transfer from General Fund	<u>10,000.00</u>	<u>0.00</u>	<u>\$10,000.00</u>	<u>\$10,000.00</u>	<u>\$17,000.00</u>
	Expenses					
451.140	Salary Expense	\$15,558.05	\$6,800.00	\$22,358.05	\$24,000.00	\$24,000.00
451.161	Social Security Expense	\$1,190.17	\$520.00	\$1,710.17	\$1,836.00	\$1,800.00
451.213	Property Maintenance Expense	\$1,211.27	\$150.00	\$1,361.27	\$3,300.00	\$1,500.00
451.231	Gas & Oil Expense	\$0.00	\$950.00	\$950.00	\$0.00	\$1,000.00
451.239	Fish Food	\$56.97	\$100.00	\$156.97	\$0.00	\$200.00
451.247	Improvement & Equip Replacement	\$0.00	\$0.00	\$0.00	\$11,300.00	\$10,000.00
451.252	Material & Supplies Expense	\$7,550.41	\$2,700.00	\$10,250.41	\$3,500.00	\$10,000.00
451.351	Insurance Expense	\$112.74	\$125.00	\$237.74	\$500.00	\$500.00
489.000	Miscellaneous Expense	\$33.25	\$50.00	\$83.25	\$0.00	\$125.00
492.000	Payment on Due to's	<u>\$0.00</u>	<u>\$300.00</u>	<u>\$300.00</u>	<u>\$0.00</u>	<u>\$5,000.00</u>
	Total Expenses	<u>\$25,712.86</u>	<u>\$11,695.00</u>	<u>\$37,407.86</u>	<u>\$44,436.00</u>	<u>\$54,125.00</u>
	net income/(loss)			-\$3,305.44	-\$13,336.00	-\$8,025.00

Streetlighting Fund

Acct #	Revenue	2002			Total 2002	2002 Budget	2003 Budget
		2002 9 months	2002 projected 3 months				
301.100	Current Year Real Estate Taxes	\$48,526.94	\$300.00	\$48,826.94	\$48,000.00	\$48,000.00	
301.200	Prior Year Real Estate Taxes	\$1,124.67	\$0.00	\$1,124.67	\$2,000.00	\$950.00	
301.400	Delinquent Real Estate Taxes	\$2,137.60	\$275.00	\$2,412.60	\$0.00	\$2,300.00	
341.000	Interest Revenue	\$131.12	\$10.00	\$141.12	\$500.00	\$100.00	
387.000	Donation from HBI	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$15,000.00</u>	
	Total Revenue	<u>\$51,920.33</u>	<u>\$585.00</u>	<u>\$52,505.33</u>	<u>\$50,500.00</u>	<u>\$66,350.00</u>	
	Expenses						
434.252	Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$11,125.00	
434.361	Streetlighting Power	\$40,031.93	\$13,500.00	\$53,531.93	\$55,000.00	\$54,000.00	
434.362	Falls Lighting	\$799.31	\$325.00	\$1,124.31	\$1,200.00	\$1,200.00	
489.000	Miscellaneous Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$25.00</u>	
	Total Expenses	<u>\$40,831.24</u>	<u>\$13,825.00</u>	<u>\$54,656.24</u>	<u>\$56,200.00</u>	<u>\$66,350.00</u>	
	net income/(loss)			-\$2,150.91	-\$5,700.00	\$0.00	

Logan Fire Company

Acct #	Revenue	2002 9 months	2002 projected 3 months	Total 2002	2002 Budget	2003 Budget
301.100	Current Year Real Estate Taxes	\$7,251.17	\$120.00	\$7,371.17	\$7,000.00	\$44,000.00
301.200	Prior Year Real Estate Taxes	\$176.34	\$5.00	\$181.34	\$400.00	\$185.00
301.400	Delinquent Real Estate Taxes	\$334.32	\$60.00	\$394.32	\$0.00	\$400.00
341.000	Interest Revenue - Savings	\$65.79	\$40.00	\$105.79	\$0.00	\$100.00
362.200	Spring, Benner, Marion	\$18,717.50	\$8,350.50	\$27,068.00	\$27,068.00	\$41,830.00
380.000	Miscellaneous Revenue	<u>\$250.00</u>	<u>\$0.00</u>	<u>\$250.00</u>	<u>\$500.00</u>	<u>\$200.00</u>
	Total Revenue	\$26,795.12	\$8,575.50	\$35,370.62	\$34,968.00	\$86,715.00
	Expenses					
411.210	Office Supplies	\$751.16	\$50.00	\$801.16	\$200.00	\$1,000.00
411.231	Gas & Oil Expense	\$1,037.09	\$900.00	\$1,937.09	\$7,000.00	\$2,000.00
411.251	Maintenance - Equipment	\$7,172.90	\$5,500.00	\$12,672.90	\$11,000.00	\$14,000.00
411.260	Minor Equipment	\$12,150.87	\$6,500.00	\$18,650.87	\$7,000.00	\$18,615.00
411.320	Cellular CCFCA	\$819.27	\$1,200.00	\$2,019.27	\$600.00	\$2,000.00
411.329	Maintenance - Radio	\$187.50	\$200.00	\$387.50	\$500.00	\$500.00
411.373	Maintenance - Alarm	\$0.00	\$50.00	\$50.00	\$300.00	\$100.00
411.740	Maintenance - Building	\$623.98	\$800.00	\$1,423.98	\$4,000.00	\$1,500.00
489.000	Major Equipment	\$8,152.96	\$2,200.00	\$10,352.96	\$0.00	\$45,000.00
	Miscellaneous Expenses	\$1,385.76	\$400.00	\$1,785.76	\$0.00	\$2,000.00
-	Insurance	\$0.00	\$0.00	\$0.00	\$400.00	\$0.00
-	Training	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$500.00</u>	<u>\$0.00</u>
	Total Expenses	\$32,281.49	\$17,800.00	\$50,081.49	\$31,500.00	\$86,715.00
	net income/(loss)			-\$14,710.87	\$3,468.00	\$0.00

Undine Fire Company

Acct #	Revenue	2002			Total 2002	2002 Budget	2003 Budget
		9 months	projected 3 months				
301.100	Current Year Real Estate Taxes	\$7,251.17	\$120.00	\$7,371.17	\$7,000.00	\$44,000.00	
301.200	Prior Year Real Estate Taxes	\$176.34	\$5.00	\$181.34	\$400.00	\$185.00	
301.400	Delinquent Real Estate Taxes	\$334.32	\$60.00	\$394.32	\$0.00	\$400.00	
341.001	Interest Revenue - CD	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	
362.200	Spring, Benner, Marion	\$18,717.50	\$8,350.50	\$27,068.00	\$27,068.00	\$41,830.00	
380.000	Miscellaneous Revenue	<u>\$10,250.00</u>	<u>\$0.00</u>	<u>\$10,250.00</u>	<u>\$500.00</u>	<u>\$200.00</u>	
	Total Revenue	<u>\$36,729.33</u>	<u>\$8,535.50</u>	<u>\$45,264.83</u>	<u>\$34,968.00</u>	<u>\$86,640.00</u>	
	<u>Expenses</u>						
411.210	Office Supplies	\$463.43	\$100.00	\$563.43	\$200.00	\$600.00	
411.231	Gas & Oil Expense	\$1,353.04	\$500.00	\$1,853.04	\$6,000.00	\$3,500.00	
411.251	Maintenance - Fire Equipment	\$1,350.24	\$4,100.00	\$5,450.24	\$10,000.00	\$6,000.00	
411.260	Minor Equipment	\$8,254.12	\$2,500.00	\$10,754.12	\$5,000.00	\$12,000.00	
411.320	Cellular CCFCA	\$994.87	\$850.00	\$1,844.87	\$0.00	\$1,900.00	
411.322	Telephone Expense	\$724.38	\$450.00	\$1,174.38	\$1,600.00	\$1,200.00	
411.327	Maintenance - Radio	\$1,251.00	\$200.00	\$1,451.00	\$500.00	\$2,000.00	
411.329	Maintenance - Alarms	\$0.00	\$0.00	\$0.00	\$300.00	\$100.00	
411.373	Maintenance - Building	\$3,446.90	\$500.00	\$3,946.90	\$3,000.00	\$4,200.00	
411.740	Major Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$54,000.00	
411.741	Major Apparatus	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00	
489.000	Miscellaneous Expenses	\$595.75	\$800.00	\$1,395.75	\$0.00	\$1,040.00	
-	Insurance Expense	\$0.00	\$0.00	\$0.00	\$750.00	\$0.00	
-	Training Expense	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$300.00</u>	<u>\$0.00</u>	
	Total Expenses	<u>\$18,433.73</u>	<u>\$10,000.00</u>	<u>\$28,433.73</u>	<u>\$27,650.00</u>	<u>\$86,640.00</u>	
	net income/(loss)			\$16,831.10	\$7,318.00	\$0.00	

Fire Equipment Fund

Acct #	Revenue	2002			Total 2002	2002 Budget	2003 Budget
		2002 9 months	2002 projected 3 months				
301.100	Current Year Real Estate Taxes	\$75,474.27	\$900.00	\$76,374.27	\$77,000.00	\$0.00	
301.200	Prior Year Real Estate Taxes	\$2,339.93	\$85.00	\$2,424.93	\$4,000.00	\$0.00	
301.400	Delinquent Real Estate Taxes	\$3,502.36	\$300.00	\$3,802.36	\$0.00	\$0.00	
341.000	Interest Revenue - Savings	\$16.13	\$27.00	\$43.13	\$100.00	\$0.00	
341.001	Interest Revenue - CD	\$634.23	\$300.00	\$934.23	\$0.00	\$0.00	
362.200	Spring, Benner, Marion	<u>\$17,100.00</u>	<u>\$4,725.00</u>	<u>\$21,825.00</u>	<u>\$21,825.00</u>	<u>\$0.00</u>	
	Total Revenue	<u>\$99,066.92</u>	<u>\$5,337.00</u>	<u>\$105,403.92</u>	<u>\$102,925.00</u>	<u>\$0.00</u>	
	Expenses						
-	Allotment to Logan Fire Co	\$46,006.29	\$36,874.20	\$82,880.49	\$42,500.00	\$0.00	
-	Allotment to Undine Fire Co	\$58,516.18	\$0.00	\$58,516.18	\$42,500.00	\$0.00	
-	Miscellaneous Expense	<u>-\$5,500.00</u>	<u>\$0.00</u>	<u>-\$5,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Total Expenses	<u>\$99,022.47</u>	<u>\$36,874.20</u>	<u>\$135,896.67</u>	<u>\$85,000.00</u>	<u>\$0.00</u>	
	net income/(loss)			<u>-\$30,492.75</u>	<u>\$17,925.00</u>	<u>\$0.00</u>	

Capital Improvements Fund

Acct #	Revenue	2003 Budget
392.006	Transfer from Water Fund	\$12,000.00
392.007	Transfer from Refuse Fund	<u>\$20,000.00</u>
	Total Revenue	<u>\$32,000.00</u>
	<u>Expenses</u>	
427.372	Purchase of Equipment - Refuse	\$0.00
448.372	Purchase of Equipment - Water	<u>\$0.00</u>
	Total Expenses	<u>\$0.00</u>
	net income/(loss)	\$32,000.00

Arts Fund

Acct #	Revenue	2002		Total 2002	2002 Budget	2003 Budget **
		9 months	projected 3 months			
355.990	Grant Share	\$5,000.00	\$0.00	\$5,000.00	\$5,000.00 *	\$0.00
392.001	Borough Share	<u>\$8,500.00</u>	<u>\$0.00</u>	<u>\$8,500.00</u>	<u>\$8,500.00 *</u>	<u>\$0.00</u>
	Total Revenue	\$13,500.00	\$0.00	\$13,500.00	\$13,500.00	\$0.00
	Expenses					
459.000	Grant Allocation	<u>\$13,500.00</u>	<u>\$0.00</u>	<u>\$13,500.00</u>	<u>\$13,500.00</u>	<u>\$0.00</u>
	Total Expenses	\$13,500.00	\$0.00	\$13,500.00	\$13,500.00	\$0.00
	net income/(loss)			\$0.00	\$0.00	\$0.00

* budgeted in the general fund

** We are closing this fund and running the activity through the general fund - per the State, this money is not required to be kept in a separate fund or bank account