

BOROUGH OF BELLEFONTE

2004 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), fire equipment purchase assistance, emergency management, information dissemination, code enforcement, animal control, planning and community development, grants management, cemetery maintenance, water, sewer collection and treatment, refuse services, streetlighting, street maintenance, leaf collection, parks and recreation facilities. Costs, primarily related to insurance, have continued to rise at significant levels. Communities have different philosophies on how to finance these increases. Some communities build up reserves well in advance so that shortfalls can be absorbed. This philosophy does not guarantee those paying (or overpaying) will actually receive the service (they may have moved out of the municipality). The other philosophy is that when shortfalls occur, they should be funded through tax or rate increases meaning that those receiving the service pay for the service. In essence, it is probably a good idea to have a small reserve to cover emergencies and to ask those receiving the services to pay as they go. Currently, Bellefonte Borough does not have reserve funds to absorb these increases which means those currently receiving services must cover shortfalls when they occur. In order to maintain the same level of services in the midst of rising costs, increases are necessary.

Increases in the real estate tax is necessary because the tax base (total assessed value of almost 94 million) has been stagnate for nearly thirty years. The borough is close to 100% built out meaning new development that spawns new tax dollars is minimal. Under Pennsylvania's municipal real estate tax system, older municipalities with little new growth are punished while municipalities with large boundaries and zoning that allows for sprawl are rewarded. These fast-growing municipalities in some cases have not seen real estate tax increases in nearly twenty years. Their total assessed values climb annually at significant levels. The table below illustrates some of the tax base differences in the Centre and Nittany Valley Regions.

Municipality	Total Assessed Values 10/2000	Total Assessed Values 11/2003	% Increase	1 mill = \$
Centre Region				
State College Borough	\$471,472,755	\$478,010,910	1.01	\$478,000
Ferguson Twp.	\$382,251,670	\$444,834,770	1.16	\$444,000
Patton Twp.	\$258,948,330	\$317,855,510	1.22	\$317,000
College Twp.	\$328,819,700	\$360,829,635	1.09	\$360,000
Harris Twp.	\$135,555,575	\$144,411,295	1.06	\$144,000
Halfmoon Twp.	\$51,633,645	\$60,680,460	1.17	\$60,000
Nittany Valley Region				
Bellefonte Borough	\$91,053,340	\$93,738,140	1.01	\$93,000
Spring Twp.	\$116,755,730	\$128,458,810	1.10	\$128,000

In addition to the differences in tax base growth, there is a significant difference in what a mill of tax revenue brings into each municipality (see chart above). For example, 1 mill of tax in Bellefonte Borough equates to \$93,000 of revenue while 1 mill of tax revenue in Ferguson Township brings in \$444,000. This difference makes it unfair to compare the number of mills of real estate tax for each municipality because they are not equal.

The other major tax for municipalities is the Earned Income Tax (EIT). Unless a municipality operates under a Home Rule charter (State College Borough and Ferguson Township do), it cannot raise the percentage collected. The State has it capped at 1.65 % with Bellefonte Borough receiving .6 % and the school district receiving 1.05 %. The Occupational Assessment Tax (OAT) was eliminated by voter approval allowing for an increase in the EIT equal to what was lost on the OAT (Bellefonte Borough went from .5% to .6% and the school district went from .5% to 1.05%). Municipalities with stagnate or decreasing populations do not see revenue from new income earners as would a growing municipality.

Each utility operated by the borough (water, sewer, garbage collection) operates similar to a small business. All operating expenses are 100% funded (excluding any grants) by their customer base. Costs of operating these services go up each year. Both water and sewer operations are highly regulated by the State and Federal governments. Until recently, increased costs were absorbed by reserve funds and rates were not raised. Several problems are present and are being addressed. First, the water system lost 48% of its budget when Corning Glass shut down. Rates were raised by the Bellefonte Borough Authority in 2003 to compensate for this. The wastewater treatment plant has lost a major grant amounting to approximately \$100,000. The refuse or garbage collection utility has very high dumping fees. Both sewer and refuse rates were raised in 2003. Each system should be evaluated in mid-2004 to determine if an increase is necessary. All utility services pay toward overhead (billing, phones, electric, mechanic, etc.) to help offset general government expenses. When they are not able to pay their overhead expenses, it has a significant impact on the general government revenues.

The total assessed value (50% of actual value) for all real estate in Bellefonte Borough increased slightly to \$93,738,140. One mill is now worth \$93,738. The Borough has 2,025 parcels with an average assessed value of \$46,290. The real estate tax for Bellefonte Borough breaks down as follows:

Real Estate Tax Millage Breakdown	2003	2004
General Fund (admin., streets, police)	5.100	5.575 Increase of .475 mills
Logans (Fire Dept. Operating Fd)	0.500	0.450 Reapportioned
Undines (Fire Dept. Operating Fd)	0.500	0.450 Reapportioned
Fire Equipment Fund	0.000	0.100 Reapportioned
Streetlighting	0.575	0.600 Increase of .025 mills
Parks	0.250	0.750 Increase of .50 mills
Total	6.925	7.925 Total increase = 1.0 mills (An increase of approx. \$47 annually for the average property owner)

During 2004, Council should petition the state legislature about developing a more equitable municipal tax revenue structure. Council and staff need to look at all borough operations and explore options for providing those services in a more cost effective manner. The staff has been building a team atmosphere and has been working on a vision, mission, goals and objectives statement. We want to set priorities today that will insure a beautiful community tomorrow. I want to thank each employee for the superb job that they do – we have very caring, dedicated, and talented people serving the citizens of Bellefonte each day through thick and thin. These people are our greatest asset!

Ralph W. Stewart, Manager
Borough of Bellefonte

Mission Statement

The Borough of Bellefonte is committed to working together to maintain a safe and secure family friendly community; to providing the public with premium, prompt, courteous service in a cost effective manner; and to managing community development to protect natural and cultural resources.

Budget Summary
2004

Fund	Revenues	Disbursements
General Fund	\$2,402,860.00	\$2,402,860.00
Streetlighting Fund	\$54,330.00	\$54,330.00
Bellefonte Fire Department Operating Fund	\$151,440.00	\$151,440.00
CDBG Fund	\$167,005.00	\$488,050.00
Water Fund	\$646,247.00	\$646,247.00
Refuse Fund	\$799,785.00	\$799,785.00
Sewer Fund	\$1,730,185.00	\$1,730,185.00
Pool Fund	\$13,050.00	\$13,050.00
Corning Water	\$336,400.00	\$336,400.00
Parks Fund	\$73,240.00	\$73,240.00
Fire Equipment Fund	\$32,540.00	\$32,540.00
Special Projects	\$61,910.00	\$61,910.00
Highway Aid Fund	\$105,281.45	\$105,281.45
Totals	\$6,574,273.45	\$6,895,318.45

General Fund

Acct #	Revenue	2003		Total 2003	2003 Budget	2004 Budget
		9 months	3 months			
301.100	Real Estate Tax - Current	\$435,708.75	\$8,000.00	\$443,708.75	\$431,000.00	\$498,500.00
301.200	Real Estate Tax - Supplement	\$584.22	\$1,000.00	\$1,584.22	\$15,000.00	\$2,000.00
301.400	Real Estate Tax - Delinquent	\$17,595.06	\$3,000.00	\$20,595.06	\$9,000.00	\$20,600.00
310.010	Per Capita Tax - Current	\$1,624.76	\$0.00	\$1,624.76	\$0.00	\$0.00
310.015	Per Capita Tax - Prior Yr Dup	\$38.50	\$0.00	\$38.50	\$0.00	\$0.00
310.020	Per Capita Tax - Supplement	\$1,289.31	\$44.00	\$1,333.31	\$200.00	\$0.00
310.030	Per Capita Tax - Delinquent	\$1,110.00	\$133.50	\$1,243.50	\$1,800.00	\$1,200.00
310.100	Real Estate Transfer Tax	\$55,077.12	\$7,000.00	\$62,077.12	\$45,000.00	\$62,000.00
310.200	Earned Income Tax	\$242,489.70	\$262,372.64	\$504,862.34	\$565,000.00	\$515,000.00
310.410	Occupation Tax - Duplicate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
310.415	Occupation Tax - Prior Year Dup	\$82.50	\$0.00	\$82.50	\$0.00	\$0.00
310.420	Occupation Tax - Supplement	\$4,608.80	\$154.00	\$4,762.80	\$500.00	\$0.00
310.430	Occupation Tax - Delinquent	\$4,405.50	\$300.00	\$4,705.50	\$7,000.00	\$4,500.00
310.500	Occupation Privilege Tax	\$15,127.18	\$2,000.00	\$17,127.18	\$18,000.00	\$17,100.00
320.000	Other Permit/License Revenue	\$25.00	\$0.00	\$25.00	\$90.00	\$25.00
321.800	Cable Franchise Revenue	\$57,542.36	\$18,000.00	\$75,542.36	\$70,000.00	\$75,500.00
322.800	Street Opening Permit Revenue	\$140.00	\$70.00	\$210.00	\$500.00	\$750.00
322.902	Dumpster Permit Revenue	\$50.00	\$20.00	\$70.00	\$0.00	\$130.00
331.000	Other Fine Revenue	\$0.00	\$0.00	\$0.00	\$150.00	\$25.00
331.001	Dog/Cat Fine Revenue	\$185.00	\$40.00	\$225.00	\$0.00	\$250.00
331.100	J P Fine Revenue	\$22,820.98	\$8,525.00	\$31,345.98	\$28,000.00	\$31,500.00
331.110	State Police Fine Revenue	\$1,919.29	\$1,000.00	\$2,919.29	\$4,400.00	\$2,900.00
331.111	DUI Checkpoint Fine Revenue	\$290.90	\$623.00	\$913.90	\$1,000.00	\$950.00
331.120	Ordinance Violation Revenue	\$620.00	\$60.00	\$680.00	\$30.00	\$710.00
331.130	Probation Office Fine Revenue	\$6,345.06	\$675.00	\$7,020.06	\$7,700.00	\$7,100.00
331.600	Parking Fine Revenue	\$27,893.94	\$9,000.00	\$36,893.94	\$25,000.00	\$37,000.00
331.601	Parking Fines - Lot A	\$2,233.00	\$500.00	\$2,733.00	\$0.00	\$2,800.00

General Fund

Acct #	Revenue (cont')	2003		Total 2003	2003 Budget	2004 Budget
		2003 9 months	projected 3 months			
331.602	Parking Fines - Lot D	\$2,885.00	\$500.00	\$3,385.00	\$0.00	\$3,400.00
341.000	Interest Income - Cking, Saving	\$7,312.15	\$1,900.00	\$9,212.15	\$2,000.00	\$9,225.00
341.001	Interest Income - CD	\$2,480.16	\$300.00	\$2,780.16	\$5,800.00	\$2,800.00
342.200	Clusters Property Rental	\$6,510.00	\$150.00	\$6,660.00	\$0.00	\$0.00
342.460	Tower Rental	\$9,800.00	\$4,400.00	\$14,200.00	\$35,000.00	\$14,200.00
342.461	Water Tank Rental	\$8,000.00	\$1,000.00	\$9,000.00	\$0.00	\$9,000.00
342.463	CW Tank Rental - Nextel	\$9,000.00	\$1,000.00	\$10,000.00	\$0.00	\$10,000.00
342.464	CW Tank Rental - Cingular	\$18,000.00	\$2,000.00	\$20,000.00	\$0.00	\$20,000.00
342.480	Office Rent - Comring Water	\$2,600.00	\$0.00	\$2,600.00	\$0.00	\$3,000.00
354.000	Grant Revenue	\$6,075.00	\$0.00	\$6,075.00	\$0.00	\$5,100.00
354.001	Police Grant Revenue	\$6,000.00	\$0.00	\$6,000.00	\$0.00	\$0.00
355.010	Public Utility Realty Tax	\$0.00	\$2,182.83	\$2,182.83	\$2,500.00	\$2,200.00
355.040	Liquor License Revenue	\$2,650.00	\$0.00	\$2,650.00	\$2,500.00	\$2,600.00
355.060	Act 205 Pension Revenue	\$0.00	\$159,192.25	\$159,192.25	\$150,000.00	\$158,000.00
355.990	Firemen's Relief Assoc Revenue	\$0.00	\$32,765.68	\$32,765.68	\$28,000.00	\$32,000.00
358.000	County CATA Contract Revenue	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
358.001	Crossing Guard Revenue	\$4,924.98	\$4,800.00	\$9,724.98	\$8,200.00	\$9,800.00
360.000	Sale of Public Record	\$160.00	\$20.00	\$180.00	\$0.00	\$150.00
361.310	Subdivision Permit Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
361.311	Land Development Permit Rev	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
361.320	Zoning Land Use Permit Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
361.331	Zoning Appeal Fee	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
361.332	Zoning Variance Application Fee	\$1,500.00	\$300.00	\$1,800.00	\$300.00	\$1,500.00
361.340	Zoning Amendment Fee	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
361.342	Zoning Hearing Board Revenue	\$600.00	\$0.00	\$600.00	\$0.00	\$600.00
361.400	Site Plan Review Fee	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
361.500	Sale of Maps & Publications	\$16.00	\$3.00	\$19.00	\$20.00	\$20.00

General Fund

Acct #	Revenue (cont')	2003		Total 2003	2003 Budget	2004 Budget
		2003 9 months	2003 projected 3 months			
361.630	Wage Tax Commission Rev	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$15,000.00
361.900	Fence Permit Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$60.00
362.110	Accident Report Revenue	\$1,255.00	\$320.00	\$1,575.00	\$1,800.00	\$1,500.00
362.140	False Alarm Revenue	\$580.00	\$100.00	\$680.00	\$1,200.00	\$800.00
362.150	Drug Task Force Reimbursement	\$826.92	\$200.00	\$1,026.92	\$0.00	\$1,100.00
362.200	Fire Protection Revenue	\$4,020.00	\$1,020.00	\$5,040.00	\$5,100.00	\$5,640.00
362.400	Public Housing Applications Rev	\$23,097.00	\$0.00	\$23,097.00	\$22,000.00	\$23,100.00
362.401	Demolition Permits	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
362.410	Building Permit Revenue	\$6,605.65	\$1,150.00	\$7,755.65	\$4,000.00	\$7,700.00
362.411	Detached Garage Permit Rev	\$35.00	\$0.00	\$35.00	\$30.00	\$35.00
362.450	Occupancy Permit Revenue	\$40.00	\$0.00	\$40.00	\$150.00	\$40.00
362.451	Home Occupation Business Rev	\$0.00	\$0.00	\$0.00	\$35.00	\$35.00
362.460	Sign Permit Revenue	\$150.00	\$90.00	\$240.00	\$100.00	\$300.00
362.461	Banner Permit Revenue	\$10.00	\$0.00	\$10.00	\$0.00	\$20.00
363.210	Parking Meter Revenue	\$69,019.17	\$24,000.00	\$93,019.17	\$95,000.00	\$93,100.00
363.220	Parking Permits - Lot A & D	\$13,903.50	\$2,500.00	\$16,403.50	\$18,500.00	\$16,400.00
363.221	Parking Permit Revenue	\$1,120.00	\$120.00	\$1,240.00	\$1,800.00	\$1,700.00
364.900	Sewer Dye Test Revenue	\$925.00	\$370.00	\$1,295.00	\$0.00	\$1,500.00
375.000	Farmers Market Revenue	\$538.00	\$112.00	\$650.00	\$750.00	\$650.00
378.700	Milesburg Water Usage	\$28,405.91	\$10,000.00	\$38,405.91	\$30,000.00	\$38,000.00
378.900	Danone Water Usage	\$22,398.92	\$9,000.00	\$31,398.92	\$14,500.00	\$31,000.00
380.000	Miscellaneous Revenue	\$24.28	\$0.00	\$24.28	\$5,000.00	\$25.00
380.003	NSF Fee Revenue	\$40.00	\$80.00	\$120.00	\$0.00	\$120.00
380.004	CDBG Staff Reimbursement	\$4,683.36	\$1,757.00	\$6,440.36	\$5,000.00	\$7,000.00
381.000	Pay Phone Revenue	\$199.41	\$0.00	\$199.41	\$0.00	\$0.00
381.001	Misc Office Expense Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00

General Fund

Acct #	Revenue (cont')	2003		Total 2003	2003 Budget	2004 Budget
		2003 9 months	projected 3 months			
384.000	Sale Of Weapons-Drug Forfiture	\$2,425.00	\$0.00	\$2,425.00	\$0.00	\$0.00
385.000	Less Than 10 Days Notice Fee	\$300.00	\$150.00	\$450.00	\$500.00	\$150.00
387.000	Contributions & Donations	\$50.00	\$0.00	\$50.00	\$0.00	\$50.00
387.001	Donation to Police Dept	\$4,020.00	\$0.00	\$4,020.00	\$0.00	\$250.00
388.000	Reimb for Bullet Proof Vests	\$1,050.00	\$0.00	\$1,050.00	\$0.00	\$1,000.00
389.000	Preservation Workshop Income	\$1,420.00	\$0.00	\$1,420.00	\$0.00	\$0.00
392.000	Payment on Due from's From CDBG for work for Talleyrand Expansion	\$101,360.17	\$0.00	\$101,360.17	\$600.00	\$1,000.00
399.000	Total Revenue	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>100,000.00</u>
		<u>\$1,276,822.51</u>	<u>\$588,999.90</u>	<u>\$1,865,822.41</u>	<u>\$1,672,605.00</u>	<u>\$1,917,260.00</u>
392.006	Transfer In - Water	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	105,600.00
392.007	Transfer In - Refuse	\$87,500.00	\$87,500.00	\$175,000.00	\$175,000.00	100,000.00
392.008	Transfer In - Sewer	\$180,000.00	\$70,000.00	\$240,000.00	\$240,000.00	250,000.00
392.010	Transfer In - Corning Water	<u>\$6,500.00</u>	<u>\$19,500.00</u>	<u>\$26,000.00</u>	<u>\$26,000.00</u>	<u>30,000.00</u>
	Total Transfers In	<u>\$274,000.00</u>	<u>\$327,000.00</u>	<u>\$601,000.00</u>	<u>\$591,000.00</u>	<u>485,600.00</u>
	<u>Expenses</u>					
400.140	Salary Expense - GG	\$332,229.00	\$110,750.00	\$442,979.00	\$403,500.00	\$440,700.00
400.156	Ins - BC/BS	\$27,775.96	\$6,500.00	\$34,275.96	\$35,000.00	\$39,500.00
400.157	Health Care - In House - GG	\$5,749.05	\$3,164.75	\$8,913.80	\$8,200.00	\$6,000.00
400.158	Life Insurance Expense - GG	\$652.64	\$125.86	\$778.50	\$1,300.00	\$800.00
400.161	Social Security Expense - GG	\$25,551.71	\$8,475.00	\$34,026.71	\$30,900.00	\$33,725.00
400.162	Ins - Unemployment Comp - GG	\$564.53	\$607.25	\$1,171.78	\$4,000.00	\$675.00
400.194	Other Employee Services - GG	\$1,676.97	\$150.00	\$1,826.97	\$0.00	\$1,800.00

General Fund

Acct #	Expenses	2003		Total 2003	2003 Budget	2004 Budget
		9 months	3 months			
400.196	Enrollment Fee - PMRS - GG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
400.200	Miscellaneous Supplies Exp - GG	\$22.89	\$15.00	\$37.89	\$0.00	\$50.00
400.210	Office Supplies Expense - GG	\$1,131.25	\$800.00	\$1,931.25	\$16,355.00	\$1,800.00
400.211	Office Supplies Exp-Public Works	\$1,451.37	\$400.00	\$1,851.37	\$0.00	\$1,800.00
400.212	Supplies - Public Works	\$1,646.47	\$400.00	\$2,046.47	\$0.00	\$2,000.00
400.216	Copies Expense - GG	\$10.52	\$9.00	\$19.52	\$0.00	\$20.00
400.226	Janitorial Supplies Expense - GG	\$990.93	\$450.00	\$1,440.93	\$1,300.00	\$1,400.00
400.227	Janitorial Services Expense - GG	\$820.70	\$275.00	\$1,095.70	\$0.00	\$1,100.00
400.228	Janitorial Supplies-Public Works	\$131.13	\$10.00	\$141.13	\$0.00	\$140.00
400.231	Fuel Expense - GG	\$817.72	\$300.00	\$1,117.72	\$800.00	\$1,200.00
400.232	Heating Oil Expense - GG	\$463.61	\$150.00	\$613.61	\$0.00	\$625.00
400.260	Materials & Supplies Exp - GG	\$4,081.91	\$125.00	\$4,206.91	\$25,000.00	\$4,300.00
400.251	Vehicle Maintenance Exp - GG	\$1,663.53	\$350.00	\$2,013.53	\$400.00	\$2,100.00
400.265	Minor Equipment Exp - GG	\$785.46	\$0.00	\$785.46	\$0.00	\$3,500.00
400.316	Data Processing Expense - GG	\$4,262.40	\$900.00	\$5,162.40	\$3,000.00	\$4,500.00
400.321	Telephone Expense - GG	\$2,574.40	\$650.00	\$3,224.40	\$4,200.00	\$3,300.00
400.325	Postage Expense - GG	\$5,928.25	\$1,700.00	\$7,628.25	\$10,000.00	\$7,200.00
400.338	CATA	\$11,226.75	\$3,742.25	\$14,969.00	\$15,500.00	\$15,000.00
400.341	Advertising Expense - GG	\$1,226.78	\$400.00	\$1,626.78	\$5,000.00	\$1,000.00
400.342	Printing Expense - GG	\$4,067.94	\$800.00	\$4,867.94	\$1,000.00	\$4,900.00
400.350	Ins - Cobraserv - GG	\$307.25	\$90.00	\$397.25	\$550.00	\$400.00
400.351	Ins - Boiler & Machinery - GG	\$8,142.40	\$6,000.00	\$14,142.40	\$4,000.00	\$14,500.00
400.354	Ins - Worker's Comp	\$53,016.50	\$12,000.00	\$65,016.50	\$52,000.00	\$67,000.00
400.355	Ins - Auto - GG	\$1,186.00	\$3,400.00	\$4,586.00	\$6,000.00	\$4,700.00
400.357	Ins-False Arrest/Public Official-GG	\$4,091.50	\$250.00	\$4,341.50	\$10,000.00	\$4,500.00
400.353	Ins - Bond - GG	\$100.00	\$0.00	\$100.00	\$250.00	\$150.00

General Fund

Acct #	Expenses (cont')	2003		Total 2003	2003 Budget	2004 Budget
		9 months	projected 3 months			
400.356	Ins - Umbrella	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00
400.361	Electricity Expense - GG	\$11,478.33	\$3,800.00	\$15,278.33	\$20,000.00	\$16,000.00
400.362	Gas Expense - Bldg - GG	\$8,874.65	\$1,100.00	\$9,974.65	\$7,500.00	\$10,000.00
400.373	Building/Property Maint Exp - GG	\$3,930.96	\$560.00	\$4,490.96	\$3,800.00	\$4,700.00
400.382	Parking Lot Rental Exp - GG	\$900.00	\$0.00	\$900.00	\$0.00	\$1,000.00
400.384	Office Equipment Rental Exp - GG	\$2,151.93	\$750.00	\$2,901.93	\$0.00	\$3,050.00
400.385	Equipment Rental Exp - GG	\$582.74	\$425.00	\$1,007.74	\$0.00	\$1,100.00
400.370	Equipment Maint Exp - GG	\$265.00	\$0.00	\$265.00	\$3,000.00	\$300.00
400.420	Association Dues/Expenses - GG	\$778.80	\$850.00	\$1,628.80	\$7,500.00	\$1,800.00
400.421	BIACC - GG	\$186.00	\$40.00	\$226.00	\$700.00	\$0.00
400.470	Other Expenses - GG	\$0.00	\$0.00	\$0.00	\$4,000.00	\$0.00
400.471	Tokens Of Sympathy - GG	\$186.63	\$40.00	\$226.63	\$0.00	\$250.00
400.475	Miscellaneous Expense	\$179.96	\$50.00	\$229.96	\$1,500.00	\$250.00
400.476	Conference/Meeting Expense - GG	\$1,514.05	\$500.00	\$2,014.05	\$0.00	\$2,100.00
400.479	License Expense - GG	\$50.00	\$0.00	\$50.00	\$0.00	\$75.00
400.480	Training/Seminar Expense - GG	\$2,215.97	\$375.00	\$2,590.97	\$0.00	\$2,750.00
400.490	Repairs to Personal Prop - GG	\$262.65	\$400.00	\$662.65	\$0.00	\$675.00
400.372	Borough Building Improvements	\$7,740.43	\$0.00	\$7,740.43	\$50,000.00	\$5,000.00
400.475	Sewer Loan/Clusters Property	\$22,000.00	\$0.00	\$22,000.00	\$22,000.00	\$22,000.00
400.900	Preservation Workshop Expenses	\$5,678.90	\$0.00	\$5,678.90	\$0.00	\$0.00
400.950	Payment on Due To's	\$618.78	\$0.00	\$618.78	\$0.00	\$0.00
402.311	Audit Expense - GG	\$5,500.00	\$0.00	\$5,500.00	\$6,000.00	\$5,500.00
403.200	Tax Coll Expense (Appoint) - GG	\$2,084.65	\$200.00	\$2,284.65	\$1,700.00	\$2,350.00
403.210	Tax Coll Expense (Elected) - GG	\$624.56	\$0.00	\$624.56	\$1,500.00	\$650.00
404.314	Legal Expense - GG	\$10,604.22	\$750.00	\$11,354.22	\$6,000.00	\$11,500.00
408.313	Engineering Expense - GG	\$573.00	\$0.00	\$573.00	\$900.00	\$600.00

General Fund

Acct #	Expenses (cont')	2003		Total 2003	2003 Budget	2004 Budget
		9 months	3 months			
409.250	Shop Supplies Expense	\$2,461.91	\$750.00	\$3,211.91	\$0.00	\$3,000.00
409.251	Electrical Supplies Expense	\$907.72	\$400.00	\$1,307.72	\$0.00	\$1,300.00
409.252	Public Works Supplies Expense	\$735.14	\$500.00	\$1,235.14	\$0.00	\$1,200.00
411.000	Firemen's Relief Payment	\$0.00	\$32,765.68	\$32,765.68	\$28,000.00	\$32,000.00
412.195	EMS Expenses	\$492.50	\$50.00	\$542.50	\$0.00	\$550.00
414.420	Planning/Zoning - Subscription	\$87.09	\$0.00	\$87.09	\$0.00	\$90.00
414.341	Planning/Zoning - Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$700.00
419.250	Public Housing Inspection Supplies	\$20.74	\$0.00	\$20.74	\$0.00	\$35.00
468.140	Salary - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$20,000.00
468.161	Social Security - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$1,530.00
468.316	Data Processing Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00
468.341	Advertising Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$150.00
468.325	Postage Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00
468.210	Office Supplies Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$100.00
468.480	Training/Seminar Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$400.00
483.002	Non-Uniform Pension	\$0.00	\$166,057.25	\$166,057.25	\$27,300.00	\$170,000.00
-	Computer Expenses - GG	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$6,000.00</u>	<u>\$0.00</u>
	subtotal - General Gov	<u>\$598,034.83</u>	<u>\$373,352.04</u>	<u>\$971,386.87</u>	<u>\$838,155.00</u>	<u>\$994,140.00</u>
410.140	Salary - Police	\$379,388.41	\$125,000.00	\$504,388.41	\$532,000.00	\$530,000.00
410.141	Reimb From Workers Comp-Police	-\$18,899.74	\$0.00	-\$18,899.74	\$0.00	\$0.00
410.155	Ins - Municipal Emp Trust - Police	\$1,861.65	\$650.00	\$2,511.65	\$2,800.00	\$2,600.00
410.156	Ins - BC/BS - Police	\$104,084.34	\$23,891.52	\$127,975.86	\$115,000.00	\$148,500.00
410.157	Health Care - in House-Police	\$8,373.59	\$8,600.00	\$16,973.59	\$12,500.00	\$9,000.00
410.158	Life Insurance Expense - Police	\$2,275.13	\$459.88	\$2,735.01	\$3,000.00	\$2,800.00
410.159	Supp Medicare Payments - Police	\$1,401.60	\$228.80	\$1,630.40	\$0.00	\$1,450.00

General Fund

Acct #	Expenses (cont)	2003		Total 2003	2003 Budget	2004 Budget
		9 months	3 months			
410.160	Police Pension	\$0.00	\$28,535.00	\$28,535.00	\$35,000.00	\$30,000.00
410.161	Social Security Expense - Police	\$5,952.46	\$2,900.00	\$8,852.46	\$18,000.00	\$9,000.00
410.191	Uniform Expense - Police	\$4,091.53	\$900.00	\$4,991.53	\$2,000.00	\$5,000.00
410.192	Physical, Drug Test, Etc - Police	\$826.50	\$0.00	\$826.50	\$0.00	\$800.00
410.194	Other Employee Services	\$0.00	\$90.00	\$90.00	\$0.00	\$100.00
410.196	Enrollment Fee - PMRS - Police	\$0.00	\$20.00	\$20.00	\$0.00	\$0.00
410.210	Office Supplies & Equipment-Police	\$7,399.10	\$350.00	\$7,749.10	\$6,000.00	\$12,000.00
410.250	Material & Supplies Exp - Police	\$4,059.17	\$950.00	\$5,009.17	\$15,000.00	\$5,500.00
410.231	Fuel Expense - Police	\$5,889.94	\$2,600.00	\$8,489.94	\$11,000.00	\$8,700.00
410.232	Heating/Cooling Expense - Police	\$100.00	\$0.00	\$100.00	\$0.00	\$150.00
410.251	Vehicle Maintenance Exp- Police	\$7,813.98	\$1,625.00	\$9,438.98	\$16,000.00	\$9,500.00
410.257	Maintenance/Lease - Radios - Pol	\$4,072.79	\$290.25	\$4,363.04	\$3,000.00	\$4,400.00
410.261	Vascar - Police	\$214.00	\$110.00	\$324.00	\$250.00	\$350.00
410.262	Parking Meter Maint Exp/New Meters - Police	\$6,207.88	\$5,650.00	\$11,857.88	\$16,000.00	\$9,000.00
410.263	Replace Bulletproof Vests-Police	\$1,199.50	\$0.00	\$1,199.50	\$700.00	\$700.00
410.265	Minor Equipment Expense - Police	\$5,264.00	\$0.00	\$5,264.00	\$5,000.00	\$3,000.00
410.316	Data Processing Expense - Police	\$200.00	\$22.50	\$222.50	\$0.00	\$250.00
410.321	Telephone Expense - Police	\$4,566.94	\$1,350.00	\$5,916.94	\$8,500.00	\$6,000.00
410.325	Postage Expense - Police	\$165.98	\$50.00	\$215.98	\$0.00	\$225.00
410.329	Public Relations Supplies Exp-Pol	\$1,034.41	\$100.00	\$1,134.41	\$0.00	\$1,000.00
410.341	Advertising Expense - Police	\$149.65	\$25.00	\$174.65	\$0.00	\$175.00
410.361	Electricity Expense - Police	\$500.00	\$0.00	\$500.00	\$0.00	\$550.00
410.362	Gas Expense - Bldg - Police	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00
410.371	Renovations Expense - Police	\$1,060.18	\$2,500.00	\$3,560.18	\$0.00	\$500.00
410.373	Building/Property Maint - Police	\$15,598.81	\$100.00	\$15,698.81	\$0.00	\$1,000.00
410.374	Maintenance Of Equipment-Police	\$47.50	\$0.00	\$47.50	\$0.00	\$50.00

General Fund

Acct #	Expenses (cont'd)	2003		Total 2003	2003		2004	
		9 months	projected 3 months		Budget	Budget		
410.375	Copier Maint Agreement Exp-Pol	\$156.00	\$162.00	\$318.00	\$0.00	\$162.00		
410.385	Equipment Rental Expense - Police	\$156.00	\$0.00	\$156.00	\$0.00	\$1,300.00		
410.420	Association Dues/Publ - Police	\$247.00	\$100.00	\$347.00	\$300.00	\$375.00		
410.453	Computer Support Exp - Police	\$425.00	\$500.00	\$925.00	\$0.00	\$1,000.00		
410.470	Misc Expense - Police	\$12,703.87	\$100.00	\$12,803.87	\$500.00	\$1,000.00		
410.471	Dog/Cat Handling/Boarding-Police	\$670.00	\$100.00	\$770.00	\$400.00	\$500.00		
410.472	Film Developing Exp - Police	\$175.49	\$60.00	\$235.49	\$0.00	\$275.00		
410.473	Material & Supp-Animal Control	\$147.24	\$0.00	\$147.24	\$0.00	\$150.00		
410.475	Meeting Expense - Police	\$73.56	\$0.00	\$73.56	\$0.00	\$75.00		
410.480	Training Expense - Police	\$1,500.47	\$150.00	\$1,650.47	\$1,300.00	\$1,800.00		
410.740	Vehicle Purchase - Police	\$36,207.61	\$0.00	\$36,207.61	\$30,000.00	\$24,000.00		
410.471	Computer Equipment - Police	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00		
410.800	Grant Expenses - Police	\$1,415.00	\$4,585.00	\$6,000.00	\$0.00	\$0.00		
	Subtotal - Police	<u>\$612,604.94</u>	<u>\$212,754.95</u>	<u>\$825,359.89</u>	<u>\$837,250.00</u>	<u>\$837,037.00</u>		
430.140	Salary Expense - ST	\$122,757.55	\$41,000.00	\$163,757.55	\$255,000.00	\$170,500.00		
430.156	Ins - BC/BS - ST	\$42,672.80	\$10,200.00	\$52,872.80	\$50,000.00	\$64,500.00		
430.157	Health Care - In-House - ST	\$8,012.05	\$3,700.00	\$11,712.05	\$6,000.00	\$12,000.00		
430.158	Life Ins Expense - ST	\$746.16	\$155.00	\$901.16	\$1,200.00	\$1,000.00		
430.161	Social Security Expense - ST	\$12,234.83	\$3,150.00	\$15,384.83	\$19,550.00	\$13,100.00		
430.191	Workboots, CDL Exp - ST	\$1,100.00	\$0.00	\$1,100.00	\$1,300.00	\$1,350.00		
430.194	Other Employee Services - ST	\$358.10	\$75.00	\$433.10	\$0.00	\$450.00		
430.231	Fuel Expense - ST	\$7,302.23	\$2,400.00	\$9,702.23	\$10,000.00	\$9,900.00		
430.232	Heating/Cooling Expense - ST	\$100.00	\$0.00	\$100.00	\$0.00	\$150.00		
430.245	Street & Road Signs Exp - ST	\$2,913.69	\$100.00	\$3,013.69	\$2,700.00	\$3,000.00		
430.250	Materials & Supplies - ST	\$19,841.78	\$15,000.00	\$34,841.78	\$63,200.00	\$33,000.00		

General Fund

Acct #	Expenses (cont)	2003		Total 2003	2003		2004	
		9 months	3 months		Budget	Budget		
430.251	Vehicles & Equip Maint Exp - ST	\$19,573.40	\$5,700.00	\$25,273.40	\$15,000.00	\$25,000.00		
430.260	Tools & Minor Equip Expense-ST	\$1,680.89	\$275.00	\$1,955.89	\$2,000.00	\$2,100.00		
430.316	Data Processing Exp - ST	\$300.00	\$0.00	\$300.00	\$0.00	\$300.00		
430.321	Telephone Expense - ST	\$583.50	\$225.00	\$808.50	\$0.00	\$850.00		
430.329	Emergency Notification Exp - ST	\$1,130.80	\$600.00	\$1,730.80	\$0.00	\$1,800.00		
430.331	Travel Expense - ST	\$49.59	\$0.00	\$49.59	\$0.00	\$50.00		
430.361	Electricity Expense - ST	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,100.00		
430.362	Gas Exp - Bldg - ST	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00		
430.372	Capital Expenditures - ST	\$3,900.00	\$0.00	\$3,900.00	\$40,000.00	\$16,095.00		
430.374	Maintenance of Equipment - ST	\$700.00	\$200.00	\$900.00	\$0.00	\$500.00		
430.384	Equipment Rental Expense - ST	\$45.00	\$0.00	\$45.00	\$0.00	\$50.00		
430.420	Association Dues/Pub - ST	\$50.00	\$50.00	\$100.00	\$0.00	\$125.00		
430.452	Repairs to Private Property - ST	\$68.00	\$550.00	\$618.00	\$0.00	\$500.00		
430.461	Drug Testing Expense - ST	\$335.00	\$120.00	\$455.00	\$0.00	\$500.00		
430.480	Training Expense -ST	\$35.00	\$0.00	\$35.00	\$0.00	\$50.00		
430.470	Misc Expenses - ST	\$0.00	\$0.00	\$0.00	\$300.00	\$50.00		
434.470	Traffic Signals - ST	\$113.14	\$0.00	\$113.14	\$0.00	\$125.00		
431.245	Street Cleaning & Painting - ST	\$0.00	\$0.00	\$0.00	\$6,000.00	\$0.00		
435.372	Maint of Sidewalk & Drain - ST	\$1,722.24	\$0.00	\$1,722.24	\$8,000.00	\$1,500.00		
438.372	Maint of Streets - ST	<u>\$104.19</u>	<u>\$400.00</u>	<u>\$504.19</u>	<u>\$500.00</u>	<u>\$500.00</u>		
	Subtotal - Streets	<u>\$249,529.94</u>	<u>\$83,900.00</u>	<u>\$333,429.94</u>	<u>\$480,750.00</u>	<u>\$360,245.00</u>		
441.000	Cemetary	\$2,466.38	\$150.00	\$2,616.38	\$3,600.00	\$3,900.00		
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	\$13,831.78	\$0.00	\$13,831.78	\$13,500.00	\$13,825.00		
455.000	Shade Tree Commission	\$98.99	\$0.00	\$98.99	\$700.00	\$150.00		

General Fund

Acct #	Expenses (cont')	2003		Total 2003	2003 Budget	2004 Budget
		9 months	3 months			
456.000	Centre Co Library	\$26,450.00	\$0.00	\$26,450.00	\$26,450.00	\$26,450.00
461.450	Conservation of Nat'l Res-Donation	\$1,984.00	\$0.00	\$1,984.00	\$0.00	\$1,990.00
489.000	C-Net	\$10,188.50	\$5,094.25	\$15,282.75	\$19,000.00	\$15,000.00
490.000	Growing Greener Grant Expense	\$0.00	\$1,540.84	\$1,540.84	\$0.00	\$0.00
-	YMCA -Youth & Rec Program	\$0.00	\$0.00	\$0.00	\$2,200.00	\$0.00
	Subtotal	\$56,019.65	\$6,785.09	\$62,804.74	\$66,450.00	\$62,315.00
	Total Expenses	\$1,516,189.36	\$676,792.08	\$2,192,981.44	\$2,222,605.00	\$2,253,737.00
492.009	Transfer to Pool Fund	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$13,000.00
492.017	Transfer to Parks & Recreation	\$22,000.00	\$0.00	\$22,000.00	\$17,000.00	\$15,000.00
492.018	Transfer to Special Projects	\$14,000.00	\$0.00	\$0.00	\$14,000.00	\$52,123.00
492.001	Transfer to Danone & Millesburg CD's	\$0.00	\$0.00	\$0.00	\$0.00	\$69,000.00
	Total Transfers Out	\$46,000.00	\$0.00	\$46,000.00	\$41,000.00	\$149,123.00
	net Income/(loss)	-\$11,366.85	\$239,207.82	\$227,840.97	\$0.00	\$0.00

Streetlighting Fund

Acct #	2003		2003		2003		2004	
	9 months	3 months	Total 2003	Budget	Budget	Budget		
<u>Revenue</u>								
301.100	Real Estate Tax - Current	\$49,296.41	\$300.00	\$49,596.41	\$48,000.00	\$51,880.00		
301.200	Real Estate Tax- Supplement	\$127.28	\$0.00	\$127.28	\$950.00	\$100.00		
301.400	Real Estate Tax - Delinquent	\$2,496.24	\$50.00	\$2,546.24	\$2,300.00	\$2,200.00		
341.000	Interest Income	\$211.25	\$65.00	\$276.25	\$100.00	\$150.00		
387.000	Donation from HBI	\$0.00	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00		
	Total Revenue	<u>\$52,131.18</u>	<u>\$15,415.00</u>	<u>\$67,546.18</u>	<u>\$66,350.00</u>	<u>\$54,330.00</u>		
<u>Expenses</u>								
434.250	Materials & Supplies Expense	\$765.97	\$15,200.00	\$15,965.97	\$11,125.00	\$1,000.00		
434.341	Advertising Expense	\$44.75	\$0.00	\$44.75	\$0.00	\$55.00		
434.361	Streetlighting Electricity Expense	\$35,684.66	\$14,000.00	\$49,684.66	\$54,000.00	\$52,000.00		
434.362	Falls Lighting Electricity Expense	\$743.70	\$300.00	\$1,043.70	\$1,200.00	\$1,200.00		
434.376	Repairs Expense	-\$2,482.59	\$2,500.00	\$17.41	\$0.00	\$50.00		
489.000	Miscellaneous Expenses	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00		
	Total Expenses	<u>\$34,756.49</u>	<u>\$32,000.00</u>	<u>\$66,756.49</u>	<u>\$66,350.00</u>	<u>\$54,330.00</u>		
	net income/(loss)	\$17,374.69	-\$16,585.00	\$789.69	\$0.00	\$0.00		

Bellefonte Fire Department Operating Fund

Acct #	Revenue	2003		Total 2003	2003		2004 Budget
		9 months	projected 3 months		Budget	Budget	
301.100	Real Estate Tax - Current	\$85,760.09	\$1,800.00	\$87,560.09	\$88,000.00	\$81,000.00	
301.200	Real Estate Tax - Supplement	\$150.19	\$30.00	\$180.19	\$370.00	\$180.00	
301.400	Real Estate Tax - Delinquent	\$682.34	\$160.00	\$842.34	\$800.00	\$600.00	
341.000	Interest Income - Checking	\$549.70	\$334.00	\$883.70	\$125.00	\$700.00	
341.001	Interest Income - CD's	\$42.91	\$12.00	\$54.91	\$0.00	\$50.00	
362.200	Spring, Benner, Marion	\$66,378.00	\$12,220.00	\$78,598.00	\$83,660.00	\$68,360.00	
380.000	Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$400.00	\$0.00	
392.011	Payment on Due from Parks	\$0.00	\$0.00	\$0.00	\$0.00	\$550.00	
392.017	Transfer from Fire Equipment	<u>\$53,500.00</u>	<u>\$7,500.00</u>	<u>\$61,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
	Total Revenue	<u>\$207,063.23</u>	<u>\$22,056.00</u>	<u>\$229,119.23</u>	<u>\$173,355.00</u>	<u>\$151,440.00</u>	
	<u>Expenses</u>						
411.210	Office Supplies Expense	\$205.21	\$0.00	\$205.21	\$1,600.00	\$300.00	
411.231	Fuel Expense	\$2,777.35	\$910.00	\$3,687.35	\$5,500.00	\$4,300.00	
411.250	Materials & Supplies Expense	\$3,269.16	\$325.00	\$3,594.16	\$0.00	\$3,900.00	
411.251	Equipment Maintenance Expense	\$8,951.06	\$16,000.00	\$24,951.06	\$20,000.00	\$30,000.00	
411.252	Chiefs Vehicle Maint Expense	\$440.91	\$100.00	\$540.91	\$0.00	\$600.00	
411.261	Minor Equipment Expense	\$7,140.83	\$400.00	\$7,540.83	\$30,615.00	\$8,000.00	
411.317	Professional Fees	\$101.60	\$0.00	\$101.60	\$0.00	\$125.00	
411.321	Cellular Phone (CCFCA) Expense	\$1,537.96	\$440.00	\$1,977.96	\$3,900.00	\$2,200.00	
411.322	Telephone Expense	\$0.00	\$0.00	\$0.00	\$1,200.00	\$0.00	
411.327	Radio Maintenance Expense	\$1,528.26	\$40.00	\$1,568.26	\$2,500.00	\$1,725.00	
411.329	Alarm Maintenance Expense	\$0.00	\$0.00	\$0.00	\$200.00	\$150.00	
411.341	Advertising Expense	\$826.86	\$0.00	\$826.86	\$0.00	\$900.00	
411.361	Electricity Expense	\$2,898.66	\$950.00	\$3,848.66	\$0.00	\$4,100.00	
411.367	Heating/Cooling Expense	\$6,533.00	\$2,700.00	\$9,233.00	\$4,200.00	\$9,800.00	
411.373	Building Maintenance Expense	\$420.94	\$100.00	\$520.94	\$1,500.00	\$950.00	
411.420	Dues/Memberships Expense	\$185.00	\$0.00	\$185.00	\$0.00	\$250.00	

Bellefonte Fire Department Operating Fund

Acct #	Expense (cont)	2003		Total 2003	2003 Budget	2004 Budget
		2003 9 months	2003 projected 3 months			
411.460	Training Expense	\$120.00	\$0.00	\$120.00	\$0.00	\$300.00
411.470	Payment on Fire Equipment Loan	\$69,282.29	\$3,089.00	\$72,371.29	\$2,000.00	\$79,245.00
411.700	Major Equipment Expense	\$4,758.50	\$0.00	\$4,758.50	\$100.00	\$4,545.00
411.701	Major Apparatus Expense	\$62,000.00	\$0.00	\$62,000.00	\$99,000.00	\$0.00
489.000	Miscellaneous Expenses	\$0.00	\$0.00	\$0.00	\$1,040.00	\$50.00
-	Insurance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Expenses	<u>\$172,977.59</u>	<u>\$25,054.00</u>	<u>\$198,031.59</u>	<u>\$173,355.00</u>	<u>\$151,440.00</u>
	net income/(loss)	\$34,085.64	-\$2,998.00	\$31,087.64	\$0.00	\$0.00

NOTE: Prior year was Logan and Undine Fire Company

CDBG Fund

Acct #		2003		Total 2003	2003		2004 Budget	
		2003 9 months	projected 3 months		Budget	Budget		
<u>Revenue</u>								
341.001	Interest Income	\$2,734.42	\$1,142.65	\$3,877.07	\$2,000.00	\$3,500.00		
342.200	Rental Income - Murphy Bldg	\$0.00	\$3,875.82	\$3,875.82	\$0.00	\$15,505.00		
351.090	Federal Funds	\$28,807.46	\$12,200.00	\$41,007.46	\$146,000.00	\$148,000.00		
380.000	Miscellaneous Revenue	\$27.51	\$0.00	\$27.51	\$0.00	\$0.00		
392.000	Transfer In	\$40,206.66	\$0.00	\$40,206.66	\$0.00	\$0.00		
	Total Revenue	\$71,776.05	\$17,218.47	\$88,994.52	\$148,000.00	\$167,005.00		
<u>Expenses</u>								
465.341	Advertising Expense	\$804.10	\$1,000.00	\$1,804.10	\$0.00	\$2,000.00		
465.313	Engineering Expense	\$0.00	\$0.00	\$0.00	\$2,000.00	\$1,000.00		
465.372	2003 Project (water system)	\$0.00	\$0.00	\$0.00	\$119,000.00	\$148,000.00		
465.375	Brick Sidewalk at Train Station	\$2,171.55	\$0.00	\$2,171.55	\$0.00	\$0.00		
465.470	Administration Expense	\$23,320.00	\$3,700.00	\$27,020.00	\$27,000.00	\$28,000.00		
465.471	Staff Cost Reimbursement	\$4,683.36	\$1,757.00	\$6,440.36	\$0.00	\$7,000.00		
465.480	Other Expense	\$0.00	\$0.00	\$0.00	\$100.00	\$50.00		
465.720	Talleyrand Park Expansion	\$0.00	\$0.00	\$0.00	\$302,000.00	\$302,000.00		
	Total Expenses	\$30,979.01	\$6,457.00	\$37,436.01	\$450,100.00	\$488,050.00		
	net income/(loss)	\$40,797.04	\$10,761.47	\$51,558.51	-\$448,100.00	-\$487,050.00		

Water Fund

Acct #	Revenue	2003		Total 2003	2003 Budget	2004 Budget
		9 months	projected 3 months			
341.000	Interest Income - checking, savings	\$664.35	\$100.00	\$764.35	\$400.00	\$600.00
341.001	Interest Income- CD	\$852.50	\$500.00	\$1,352.50	\$1,400.00	\$1,375.00
354.080	Safe Water Grant	\$61,570.00	\$27,407.00	\$88,977.00	\$0.00	\$213.00
378.200	Water Collections	\$293,162.91	\$135,000.00	\$428,162.91	\$685,000.00	\$590,579.00
378.201	Bank Collections	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00
378.900	Water Meter Sales	\$11,448.93	\$2,600.00	\$14,048.93	\$53,000.00	\$13,000.00
378.901	Water Line Repair Revenue	\$0.00	\$0.00	\$0.00	\$500.00	\$100.00
378.902	Vacancy Charge Revenue	\$330.00	\$120.00	\$450.00	\$500.00	\$450.00
378.903	Water On/Off Fee	\$225.00	\$50.00	\$275.00	\$800.00	\$305.00
378.904	Tap Fees and Assessments	\$31,000.00	\$500.00	\$31,500.00	\$4,000.00	\$4,000.00
378.905	Services Provided by Water Dept	\$114.94	\$0.00	\$114.94	\$0.00	\$100.00
378.906	Fire Protection Revenue	\$187.50	\$0.00	\$187.50	\$0.00	\$0.00
378.907	Coming Equipment Rental	\$30,250.00	\$4,750.00	\$35,000.00	\$35,000.00	\$35,000.00
378.908	Water Line Inspection Revenue	\$755.32	\$0.00	\$755.32	\$0.00	\$500.00
380.000	Miscellaneous Revenue	\$0.00	\$25.00	\$25.00	\$25.00	\$25.00
385.000	Reimburse for Halfmoon Hill	\$9,420.14	\$0.00	\$9,420.14	\$0.00	\$0.00
	Total Revenue	<u>\$439,981.59</u>	<u>\$171,052.00</u>	<u>\$611,033.59</u>	<u>\$800,625.00</u>	<u>\$646,247.00</u>
	<u>Expenses</u>					
448.140	Salary Expense	\$60,428.21	\$22,000.00	\$82,428.21	\$125,000.00	\$90,800.00
448.156	Ins - BC/BS	\$41,191.07	\$8,300.00	\$49,491.07	\$79,000.00	\$54,000.00
448.157	Health Care - In House	\$2,530.53	-\$600.00	\$1,930.53	\$3,300.00	\$2,000.00
448.158	Life Insurance Expense	\$564.86	\$125.00	\$689.86	\$1,000.00	\$750.00

Water Fund

Acct #	Expenses (cont)	2003		Total 2003	2003		2004	
		9 months	projected 3 months		Budget	Budget		
448.160	Retirement Expense	\$0.00	\$7,080.00	\$7,080.00	\$6,900.00	\$8,000.00		
448.161	Social Security Expense	\$4,622.80	\$1,683.00	\$6,305.80	\$9,575.00	\$6,947.00		
448.191	Workboot Expense	\$375.00	-\$125.00	\$250.00	\$700.00	\$400.00		
448.192	CDL License	\$0.00	\$0.00	\$0.00	\$100.00	\$50.00		
448.210	Office Supplies Expense	\$95.49	\$10.00	\$105.49	\$100.00	\$100.00		
448.221	Chemical Expense	\$3,154.95	\$800.00	\$3,954.95	\$4,000.00	\$4,300.00		
448.231	Gas & Oil Expense	\$3,177.31	\$1,100.00	\$4,277.31	\$5,100.00	\$4,700.00		
448.232	Heating Oil-Pump House	\$146.03	\$100.00	\$246.03	\$0.00	\$250.00		
448.246	Purification Supplies Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
448.250	Material & Supplies Expense	\$29,511.72	\$12,000.00	\$41,511.72	\$50,800.00	\$48,000.00		
448.251	Vehicle Maintenance Expense	\$492.14	\$1,200.00	\$1,692.14	\$0.00	\$2,000.00		
448.252	Pump Maint/Repairs Expense	\$1,346.21	\$250.00	\$1,596.21	\$24,000.00	\$5,000.00		
448.260	Meter Expense	\$10,309.15	\$2,000.00	\$12,309.15	\$50,000.00	\$10,000.00		
448.261	Minor Equipment Expense	\$1,218.00	\$1,000.00	\$2,218.00	\$0.00	\$1,180.00		
448.310	Legal Expense	\$2,552.25	\$1,300.00	\$3,852.25	\$2,000.00	\$3,500.00		
448.311	Audit Expense	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00		
448.313	Engineering Expense	\$1,561.25	\$1,000.00	\$2,561.25	\$2,000.00	\$3,000.00		
448.316	Water Testing Expense	\$1,921.00	\$900.00	\$2,821.00	\$0.00	\$3,100.00		
448.317	Data Processing Expense	\$191.25	\$270.00	\$461.25	\$0.00	\$550.00		
448.319	Pest Control Expense	\$936.00	\$475.00	\$1,411.00	\$1,425.00	\$1,500.00		
448.321	Telephone Expense	\$3,792.38	\$1,150.00	\$4,942.38	\$8,000.00	\$5,300.00		
448.325	Postage Expense	\$634.36	\$200.00	\$834.36	\$250.00	\$1,000.00		
448.331	Travel Expenses	\$7.06	\$0.00	\$7.06	\$0.00	\$10.00		
448.341	Advertising Expense	\$215.05	\$150.00	\$365.05	\$300.00	\$500.00		

Water Fund

Acct #	Expenses (cont)	2003		Total 2003	2003		2004 Budget
		9 months	3 months		Budget	Budget	
448.342	Printing Expense	\$552.05	\$225.00	\$777.05	\$500.00	\$1,000.00	
448.354	Workers Comp Ins Expense	\$22,049.06	\$10,000.00	\$32,049.06	\$10,500.00	\$37,000.00	
448.361	Electricity Expense	\$166,990.88	\$50,000.00	\$216,990.88	\$170,000.00	\$225,000.00	
448.372	Water Line Repairs Expense	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00	
448.374	Equipment Maintenance Expense	\$12,894.85	\$1,000.00	\$13,894.85	\$0.00	\$15,000.00	
448.384	Equipment Rental Expense	\$3,702.72	\$500.00	\$4,202.72	\$2,500.00	\$4,500.00	
448.386	Rental of Services	\$288.00	\$0.00	\$288.00	\$0.00	\$300.00	
448.420	Dues/Membership Expense	\$129.00	\$100.00	\$229.00	\$600.00	\$300.00	
448.454	Contracted Services	\$237.75	\$200.00	\$437.75	\$0.00	\$500.00	
448.460	Training Expense	\$870.00	\$200.00	\$1,070.00	\$500.00	\$1,200.00	
448.461	Drug Testing Expense	\$180.00	\$0.00	\$180.00	\$200.00	\$250.00	
448.471	Operators License Fee	\$60.00	\$0.00	\$60.00	\$0.00	\$60.00	
448.472	DEP Fees	\$0.00	\$0.00	\$0.00	\$500.00	\$100.00	
448.475	Grant Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
448.476	Penn Eagle Water Grant Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
448.477	Safe Water Grant Expenses	\$52,757.79	\$10,213.67	\$62,971.46	\$0.00	\$0.00	
448.485	Halfmoon Hill Project Expense	\$2,238.58	\$0.00	\$2,238.58	\$0.00	\$0.00	
448.700	Capital Expenditures	\$0.00	\$0.00	\$0.00	\$26,575.00	\$0.00	
448.800	Depreciation Expense	\$42,091.02	\$14,100.00	\$56,191.02	\$0.00	\$0.00	
448.900	Permit Fees	\$750.00	\$0.00	\$750.00	\$0.00	\$1,000.00	
489.000	Miscellaneous Expenses	\$0.00	\$25.00	\$25.00	\$200.00	\$100.00	
	Total Expenses	\$479,765.77	\$148,931.67	\$628,697.44	\$638,625.00	\$546,247.00	

Water Fund

	2003		Total 2003	2003 Budget	2004 Budget
	2003 9 months	projected 3 months			
<u>Expenses (cont')</u>					
492.001 Transfer to General Fund	\$0.00	\$150,000.00	\$150,000.00	\$150,000.00	\$100,000.00
492.018 Transfer to Capital Improve Fund	\$0.00	\$0.00	\$0.00	\$12,000.00	\$0.00
Total Transfers Out	<u>\$0.00</u>	<u>\$150,000.00</u>	<u>\$150,000.00</u>	<u>\$162,000.00</u>	<u>\$100,000.00</u>
net income/(loss)	-\$39,784.18	-\$127,879.67	-\$167,663.85	\$0.00	\$0.00

NOTE: Bellefonte Borough Council has committed the 2003 and 2004 CDBG funds for improvements to the Water system.

Sewer Fund

Acct #	Revenue	2003		Total 2003	2003 Budget	2004 Budget
		9 months	projected 3 months			
341.000	Interest Income - checking,savings	\$9,281.30	\$2,604.00	\$11,885.30	\$8,000.00	\$10,000.00
341.001	Interest Income- CD's	\$748.40	\$190.00	\$938.40	\$5,000.00	\$1,000.00
341.002	Debt Service -Semi-Annual Distr	\$386.14	\$200.00	\$586.14	\$0.00	\$500.00
341.005	Accum Income in Excess of Debt	\$174.40	\$100.00	\$274.40	\$0.00	\$250.00
355.990	Annual Operating Grant (Act339)	\$0.00	\$0.00	\$0.00	\$96,232.00	\$0.00
364.110	Tap Fees & Assessments	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
364.130	Operate-Spring,Benner,Walker	\$257,505.04	\$200,000.00	\$457,505.04	\$675,000.00	\$513,000.00
364.131	Debt-Spring, Benner, Walker	\$162,517.17	\$51,200.00	\$213,717.17	\$210,000.00	\$210,000.00
364.300	Sewer Collections	\$580,810.51	\$200,000.00	\$780,810.51	\$788,635.00	\$793,000.00
364.301	Bank Collections	\$0.00	\$0.00	\$0.00	\$34,500.00	\$0.00
364.302	Rockview Surcharge	\$1,940.02	\$450.00	\$2,390.02	\$4,000.00	\$2,450.00
364.303	Pretreatment Revenue	\$902.85	\$500.00	\$1,402.85	\$1,500.00	\$1,500.00
364.304	Waste Disposal Revenue	\$102,470.66	\$34,000.00	\$136,470.66	\$130,000.00	\$138,000.00
364.305	Bulk Hauling Permit Revenue	\$385.00	\$0.00	\$385.00	\$0.00	\$385.00
364.900	Sewer Dye Test	\$74.00	\$0.00	\$74.00	\$1,000.00	\$0.00
380.000	Miscellaneous Revenue	\$20.00	\$0.00	\$20.00	\$500.00	\$100.00
391.100	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$15,000.00	\$10,000.00
392.001	Clasters Property (due from G/F)	\$0.00	\$0.00	\$0.00	\$22,000.00	\$22,000.00
396.000	Use of reserves	\$0.00	\$0.00	\$0.00	\$123,000.00	\$28,000.00
	Total Revenue	<u>\$1,117,215.49</u>	<u>\$489,244.00</u>	<u>\$1,606,459.49</u>	<u>\$2,115,367.00</u>	<u>\$1,730,185.00</u>

Sewer Fund

Acct #		2003		Total	2003	2004
		9 months	3 months			
	<u>Expenses</u>					
429.140	Salary Expense	\$311,237.30	\$103,750.00	\$414,987.30	\$479,000.00	\$435,000.00
429.156	Ins - BC/BS	\$70,258.40	\$16,007.00	\$86,265.40	\$95,000.00	\$100,845.00
429.157	Health Care - In House	\$7,289.03	\$8,900.00	\$16,189.03	\$12,800.00	\$15,000.00
429.158	Life Insurance Expense	\$1,206.10	\$242.00	\$1,448.10	\$2,400.00	\$1,550.00
429.160	Retirement Expense	\$0.00	\$38,950.00	\$38,950.00	\$35,000.00	\$40,000.00
429.161	Social Security Expense	\$23,809.62	\$7,850.00	\$31,659.62	\$36,650.00	\$33,280.00
429.191	Workboot Expense	\$1,425.00	\$0.00	\$1,425.00	\$2,250.00	\$1,800.00
429.192	CDL License	\$0.00	\$0.00	\$0.00	\$75.00	\$45.00
429.193	Operators License	\$80.00	\$0.00	\$80.00	\$0.00	\$50.00
429.194	Other Employee Services	\$100.00	\$100.00	\$200.00	\$0.00	\$250.00
429.196	Enrollment Fee-PMRS	\$20.00	\$0.00	\$20.00	\$0.00	\$20.00
429.210	Office Supplies-Facility	\$326.42	\$100.00	\$426.42	\$0.00	\$500.00
429.211	Office Supplies-System	\$14.66	\$10.00	\$24.66	\$0.00	\$25.00
429.215	Copy Expense	\$34.45	\$5.00	\$39.45	\$0.00	\$40.00
429.221	Chemical Expense	\$10,718.40	\$3,000.00	\$13,718.40	\$0.00	\$15,000.00
429.225	Laboratory Supplies Expense	\$2,418.93	\$500.00	\$2,918.93	\$0.00	\$3,200.00
429.231	Gas & Oil Expense	\$2,633.30	\$850.00	\$3,483.30	\$7,000.00	\$4,000.00
429.250	Materials & Supplies-Facility	\$2,401.41	\$800.00	\$3,201.41	\$11,000.00	\$3,500.00
429.251	Vehicle Maintenance Expense	\$731.80	\$200.00	\$931.80	\$0.00	\$1,000.00
429.252	Materials & Supplies Exp-System	\$11,123.03	\$3,500.00	\$14,623.03	\$11,000.00	\$15,500.00
429.253	Equipment Maintenance - Facility	\$36,658.66	\$12,250.00	\$48,908.66	\$140,000.00	\$50,000.00
429.254	Equipment Maintenance - System	\$133.91	\$40.00	\$173.91	\$28,000.00	\$200.00
429.255	Maintenance - Property	\$0.00	\$0.00	\$0.00	\$575.00	\$0.00
429.260	Equipment Expense	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00

Sewer Fund

Acct #		2003		Total 2003	2003 Budget	2004 Budget
		9 months	3 months			
	<u>Expenses (cont'd)</u>					
429.261	Minor Equipment Expense	\$1,334.46	\$1,200.00	\$2,534.46	\$0.00	\$2,500.00
429.266	Cleaning Supplies Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
429.267	Facility Maintenance Expense	\$18,876.51	\$6,300.00	\$25,176.51	\$0.00	\$27,000.00
429.268	System Maintenance Expense	\$11,655.00	\$0.00	\$11,655.00	\$0.00	\$12,000.00
429.310	Legal Expense	\$534.00	\$300.00	\$834.00	\$1,000.00	\$1,000.00
429.311	Audit Expense	\$4,000.00	\$0.00	\$4,000.00	\$4,000.00	\$4,000.00
429.313	Engineering Expense	\$7,636.75	\$0.00	\$7,636.75	\$11,000.00	\$8,000.00
429.316	Other Fees	\$135.82	\$0.00	\$135.82	\$0.00	\$150.00
429.317	Permit Fees	\$220.00	\$100.00	\$320.00	\$1,400.00	\$400.00
429.318	Repairs to Property due to Sewer	\$3,625.76	\$0.00	\$3,625.76	\$0.00	\$3,500.00
429.319	Pest Control Expense	\$352.00	\$176.00	\$528.00	\$0.00	\$575.00
429.321	Telephone Expense	\$4,993.19	\$1,675.00	\$6,668.19	\$8,500.00	\$7,000.00
429.325	Postage Expense	\$19.85	\$0.00	\$19.85	\$0.00	\$25.00
429.331	Travel Expense	\$15.40	\$0.00	\$15.40	\$0.00	\$20.00
429.341	Advertising Expense	\$269.73	\$0.00	\$269.73	\$750.00	\$350.00
429.342	Printing Expense	\$496.30	\$450.00	\$946.30	\$0.00	\$1,000.00
429.350	Insurance Expense	\$54.00	\$0.00	\$54.00	\$0.00	\$75.00
429.351	Commercial Insurance Expense	\$7,595.84	\$5,000.00	\$12,595.84	\$0.00	\$15,000.00
429.354	Worker's Comp Ins Expense	\$22,359.40	\$8,000.00	\$30,359.40	\$11,000.00	\$35,000.00
429.357	Public Officials Liab Ins Exp	\$3,107.50	\$0.00	\$3,107.50	\$0.00	\$3,300.00
429.361	Electricity Expense	\$134,427.97	\$45,500.00	\$179,927.97	\$183,000.00	\$182,000.00
429.367	Heat/Cool Expense	\$24,772.95	\$8,300.00	\$33,072.95	\$15,000.00	\$35,500.00
429.374	Maintenance Contract-Facility	\$675.00	\$225.00	\$900.00	\$0.00	\$1,000.00
429.375	Copier Maint Agreement Exp	\$153.00	\$153.00	\$306.00	\$0.00	\$350.00
429.384	Equipment Rental Expense	\$90.00	\$100.00	\$190.00	\$200.00	\$200.00

Sewer Fund

Acct #		2003		Total 2003	2003 Budget	2004 Budget
		9 months	projected 3 months			
	<u>Expenses (cont)</u>					
429.385	Equipment Rental Exp-Facility	\$1,657.34	\$0.00	\$1,657.34	\$0.00	\$1,970.00
429.420	Dues/Memberships Expense	\$72.00	\$0.00	\$72.00	\$150.00	\$90.00
429.453	Service Contract-Sewer Plant	\$8,269.98	\$4,134.99	\$12,404.97	\$0.00	\$12,500.00
429.454	Contracted Services-System	\$1,393.25	\$0.00	\$1,393.25	\$0.00	\$1,000.00
429.460	Training Expense	\$694.00	\$500.00	\$1,194.00	\$300.00	\$1,300.00
429.461	Drug Testing	\$155.00	\$60.00	\$215.00	\$100.00	\$275.00
429.469	Biosolids Recycling	\$24,162.99	\$8,100.00	\$32,262.99	\$34,700.00	\$34,000.00
429.470	Analytical Testing Expense	\$3,537.00	\$1,200.00	\$4,737.00	\$0.00	\$5,000.00
429.471	SBW Jt Auth (Act339 42%)	\$0.00	\$0.00	\$0.00	\$40,417.00	\$0.00
429.700	Capital Expenditures	\$0.00	\$0.00	\$0.00	\$200,000.00	\$112,000.00
429.800	Depreciation Expense	\$73,185.45	\$24,395.00	\$97,580.45	\$0.00	\$0.00
471.000	Authority Payment-Debt Service	\$121,615.00	\$122,100.00	\$243,715.00	\$500,000.00	\$249,200.00
472.000	Trustee Fee	\$450.00	\$450.00	\$900.00	\$0.00	\$1,000.00
489.000	Miscellaneous Expenses-Facility	<u>\$1,014.66</u>	<u>\$50.00</u>	<u>\$1,064.66</u>	<u>\$2,100.00</u>	<u>\$1,100.00</u>
	Total Expenses	<u>\$966,227.52</u>	<u>\$435,522.99</u>	<u>\$1,401,750.51</u>	<u>\$1,875,367.00</u>	<u>\$1,480,185.00</u>
492.001	Transfer to General Fund	\$180,000.00	\$65,000.00	\$245,000.00	\$240,000.00	\$250,000.00
	net income/(loss)	-\$29,012.03	-\$11,278.99	-\$40,291.02	\$0.00	\$0.00

Refuse Fund

	2003	2003	Total	2003	2004
Acct #	9 months	projected 3 months	2003	Budget	Budget

Revenue

341.000	Interest Income-checking,savings	\$1,711.06	\$600.00	\$2,311.06	\$4,000.00
341.001	Interest Income - CD	\$384.38	\$90.00	\$474.38	\$1,900.00
364.300	Refuse Collections	\$567,949.80	\$185,000.00	\$752,949.80	\$860,105.00
364.301	Bank Collections	\$0.00	\$0.00	\$0.00	\$35,000.00
364.800	Grass Clippings	\$3,500.00	\$0.00	\$3,500.00	\$2,100.00
380.000	Miscellaneous Revenue	<u>\$10.00</u>	<u>\$0.00</u>	<u>\$10.00</u>	<u>\$20.00</u>
	Total Revenue	<u>\$573,555.24</u>	<u>\$185,690.00</u>	<u>\$759,245.24</u>	<u>\$903,125.00</u>

Expenses

427.140	Salary Expense	\$167,582.50	\$55,000.00	\$222,582.50	\$229,000.00
427.156	Ins - BC/BS	\$33,671.44	\$8,717.00	\$42,388.44	\$48,000.00
427.157	Health Care - In House	\$3,021.98	\$6,500.00	\$9,521.98	\$6,000.00
427.158	Life Insurance Expense	\$582.10	\$117.00	\$699.10	\$3,600.00
427.160	Retirement Expense	\$0.00	\$21,240.00	\$21,240.00	\$18,000.00
427.161	Social Security Expense	\$13,036.23	\$4,210.00	\$17,246.23	\$17,500.00
427.191	Workboot Expense	\$825.00	\$0.00	\$825.00	\$900.00
427.192	CDL License	\$41.00	\$0.00	\$41.00	\$50.00
427.210	Office Supplies Expense	\$145.16	\$40.00	\$185.16	\$0.00
427.231	Gas & Oil Expense	\$4,348.23	\$1,800.00	\$6,148.23	\$6,800.00
427.249	Landfill Maintenance Exp	\$43.50	\$40.00	\$83.50	\$300.00
427.250	Material & Supplies Exp	\$3,562.41	\$1,500.00	\$5,062.41	\$8,000.00
427.251	Collection Equip Maint Exp	\$6,179.50	\$2,500.00	\$8,679.50	\$21,000.00
427.261	Minor Equipment Expense	\$1,218.00	\$1,000.00	\$2,218.00	\$650.00
427.262	Trash Receipts	\$0.00	\$0.00	\$0.00	\$1,500.00
427.310	Legal Expense	\$0.00	\$0.00	\$0.00	\$500.00
427.311	Audit Expense	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00
427.319	Pest Control Expense	\$944.00	\$354.00	\$1,298.00	\$1,400.00
	Total Expenses	<u>\$799,785.00</u>	<u>\$229,000.00</u>	<u>\$1,028,785.00</u>	<u>\$1,350,000.00</u>

Refuse Fund

Acct #		2003		Total 2003	2003 Budget	2004 Budget
		2003 9 months	projected 3 months			
427.341	Advertising Expense	\$44.75	\$0.00	\$44.75	\$300.00	\$75.00
427.342	Printing Expense	\$240.05	\$450.00	\$690.05	\$0.00	\$810.00
427.350	Insurance Expense-Property	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00
427.354	Workers Comp Ins Exp	\$14,028.44	\$4,000.00	\$18,028.44	\$5,000.00	\$20,000.00
427.365	Centre Co Solid Waste Auth	\$172,350.90	\$66,000.00	\$238,350.90	\$255,000.00	\$248,000.00
427.366	CCSWA - Cardboard	\$246.12	\$75.00	\$321.12	\$400.00	\$375.00
427.367	CCSWA - Curbside	\$36,086.77	\$13,700.00	\$49,786.77	\$59,000.00	\$54,000.00
427.368	CCSWA - Commercial	\$5,934.41	\$2,300.00	\$8,234.41	\$6,400.00	\$9,000.00
427.369	CCSWA - Residue	\$0.00	\$25.00	\$25.00	\$250.00	\$50.00
427.454	Contracted Services	\$101.25	\$0.00	\$101.25	\$0.00	\$100.00
427.460	Training Expense	\$0.00	\$0.00	\$0.00	\$50.00	\$25.00
427.461	Drug Testing Expense	\$60.00	\$60.00	\$120.00	\$0.00	\$140.00
427.700	Capital Purchases	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00
427.743	License Expense	\$0.00	\$0.00	\$0.00	\$75.00	\$0.00
427.800	Depreciation Expense	\$24,356.88	\$8,500.00	\$32,856.88	\$0.00	\$0.00
489.000	Miscellaneous Expenses	\$40.00	\$40.00	\$80.00	\$450.00	\$100.00
	Total Expenses	\$491,690.62	\$198,168.00	\$689,858.62	\$708,125.00	\$699,785.00
492.001	Transfer to General Fund	\$87,500.00	\$87,500.00	\$175,000.00	\$175,000.00	\$100,000.00
492.019	Transfer to Capital Improve	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00
	Total Transfers Out	\$87,500.00	\$87,500.00	\$175,000.00	\$195,000.00	\$100,000.00
	net income/(loss)	-\$5,635.38	-\$99,978.00	-\$105,613.38	\$0.00	\$0.00

Corning Water Fund

Acct #	2003		Total 2003	2003		2004 Budget
	9 months	3 months		Budget	Budget	
<u>Revenues</u>						
341.000	Interest Income	\$417.89	\$67.00	\$484.89	\$1,500.00	\$400.00
378.220	Payment from Corning	\$224,000.00	\$112,000.00	\$336,000.00	\$336,000.00	\$336,000.00
380.000	Miscellaneous Revenue	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Total Revenue	<u>\$224,417.89</u>	<u>\$112,067.00</u>	<u>\$336,484.89</u>	<u>\$337,500.00</u>	<u>\$336,400.00</u>
<u>Expenses</u>						
449.140	Salary Expense	\$79,238.93	\$27,000.00	\$106,238.93	\$111,500.00	\$110,500.00
449.156	Ins - BC/BS	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
449.157	Health Care - In House	\$654.00	\$518.00	\$1,172.00	\$2,700.00	\$3,000.00
449.158	Life Insurance Expense	\$59.44	\$20.00	\$79.44	\$0.00	\$360.00
449.160	Retirement Expense	\$0.00	\$10,620.00	\$10,620.00	\$8,900.00	\$11,000.00
449.161	Social Security Expense	\$6,184.88	\$2,070.00	\$8,254.88	\$8,530.00	\$8,450.00
449.191	Workboot Expense	\$275.00	\$0.00	\$275.00	\$0.00	\$450.00
449.250	Materials & Supplies Exp	\$115.01	\$50.00	\$165.01	\$4,000.00	\$2,000.00
449.310	Misc Office Expense	\$2,300.00	\$0.00	\$2,300.00	\$2,300.00	\$3,000.00
449.313	Engineering Expense	\$1,643.17	\$500.00	\$2,143.17	\$4,000.00	\$3,000.00
449.321	Telephone Expense	\$254.98	\$85.00	\$339.98	\$1,000.00	\$500.00
449.341	Advertising Expense	\$44.75	\$0.00	\$44.75	\$25.00	\$100.00
449.354	Workers Comp Ins Expense	\$2,712.80	\$950.00	\$3,662.80	\$2,100.00	\$4,000.00
449.361	Electricity Expense	\$30,862.31	\$10,500.00	\$41,362.31	\$110,000.00	\$50,000.00
449.383	Office Rent	\$2,600.00	\$0.00	\$2,600.00	\$2,600.00	\$3,000.00
449.384	Rental of Equipment	\$30,250.00	\$4,750.00	\$35,000.00	\$35,000.00	\$37,000.00

Corning Water Fund

Acct #	2003		Total 2003	2003		2004 Budget
	2003 9 months	projected 3 months		Budget	Budget	
	<u>Expenses (cont)</u>					
449.461	Drug Testing Expense	\$60.00	\$60.00	\$120.00	\$0.00	\$240.00
449.472	PUC Fees	\$0.00	\$0.00	\$0.00	\$1,945.00	\$500.00
449.700	Repairs to System	\$0.00	\$0.00	\$0.00	\$15,000.00	\$40,000.00
449.800	Depreciation Expense	\$3,083.40	\$1,027.80	\$4,111.20	\$0.00	\$4,125.00
489.000	Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$175.00
-	Maintenance - General	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,900.00</u>	<u>\$0.00</u>
	Total Expenses	<u>\$160,338.67</u>	<u>\$58,150.80</u>	<u>\$218,489.47</u>	<u>\$311,500.00</u>	<u>\$306,400.00</u>
492.001	Administrative Expense	<u>\$6,500.00</u>	<u>\$19,500.00</u>	<u>\$26,000.00</u>	<u>\$26,000.00</u>	<u>\$30,000.00</u>
	Net income/(loss)	\$57,579.22	\$34,416.20	\$91,995.42	\$0.00	\$0.00

Pool Fund

Acct #	Revenue	2002		Total 2002	NO	
		9 months	projected 3 months		2002	Budget
341.000	Interest Income	<u>\$37.22</u>	<u>\$12.00</u>	<u>\$49.22</u>	<u>\$1,900.00</u>	<u>\$50.00</u>
	Total Revenue	<u>\$37.22</u>	<u>\$12.00</u>	<u>\$49.22</u>	<u>\$1,900.00</u>	<u>\$50.00</u>
392.010	Transfer from General Fund	\$10,000.00	\$0.00	\$10,000.00	\$5,500.00	\$13,000.00
	<u>Expenses</u>					
452.210	Office Supplies Expense	\$12.60	\$0.00	\$0.00	\$0.00	\$10.00
452.247	Pool Supplies Expense	\$5,188.35	\$0.00	\$5,188.35	\$4,000.00	\$6,000.00
452.250	Repairs & Maintenance Exp	\$1,695.50	\$0.00	\$1,695.50	\$15,000.00	\$2,215.00
452.321	Telephone Expense	\$553.93	\$170.00	\$723.93	\$500.00	\$850.00
452.325	Postage Expense	\$32.44	-\$32.44	\$0.00	\$0.00	\$0.00
452.341	Advertising Expense	\$44.75	\$0.00	\$44.75	\$0.00	\$50.00
452.361	Electricity Expense	\$2,907.52	\$500.00	\$3,407.52	\$4,200.00	\$3,600.00
452.800	Depreciation Expense	\$5,739.82	\$1,915.00	\$7,654.82	\$0.00	\$0.00
489.000	Miscellaneous Expenses	\$0.00	\$0.00	\$0.00	\$250.00	\$25.00
	Payments on Due To's	<u>\$300.00</u>	<u>\$0.00</u>	<u>\$300.00</u>	<u>\$300.00</u>	<u>\$300.00</u>
	Total Expenses	<u>\$16,474.91</u>	<u>\$2,552.56</u>	<u>\$19,014.87</u>	<u>\$24,250.00</u>	<u>\$13,050.00</u>
	net income/(loss)	-\$6,437.69	-\$2,540.56	-\$8,965.65	-\$16,850.00	\$0.00

Parks & Recreation Fund

Acct #	Revenue	2003		2003		Total 2003	2003 Budget	2004 Budget
		9 months	3 months	projected 3 months				
301.100	Real Estate Tax - Current	\$21,440.03		\$250.00		\$21,690.03	\$21,000.00	\$44,915.00
301.200	Real Estate Tax - Supplement	\$50.12		\$50.00		\$100.12	\$300.00	\$100.00
301.400	Real Estate Tax - Delinquent	\$815.34		\$175.00		\$990.34	\$700.00	\$800.00
341.000	Interest Income - Checking	\$95.90		\$145.00		\$240.90	\$0.00	\$250.00
341.001	Interest Income - CD	\$41.49		\$0.00		\$41.49	\$200.00	\$25.00
342.451	Rentals - Governor's Park	\$3,285.00		\$0.00		\$3,285.00	\$3,200.00	\$3,300.00
342.452	Park Reservations - Talleyrand	\$1,105.00		\$75.00		\$1,180.00	\$1,000.00	\$1,200.00
367.800	Sale of Fish Food	\$2,059.50		\$575.00		\$2,634.50	\$2,700.00	\$2,650.00
387.000	Donations	\$28,750.00		\$0.00		\$28,750.00	\$0.00	\$5,000.00
	Total Revenue	<u>\$57,642.38</u>		<u>\$1,270.00</u>		<u>\$58,912.38</u>	<u>\$29,100.00</u>	<u>\$58,240.00</u>
392.001	Transfer from General Fund	22,000.00		0.00		\$22,000.00	\$17,000.00	\$15,000.00
	Expenses							
451.140	Salary Expense	\$24,314.90		\$6,000.00		\$30,314.90	\$24,000.00	\$33,500.00
451.161	Social Security Expense	\$1,929.84		\$450.00		\$2,379.84	\$1,800.00	\$2,565.00
451.194	Other Employee Benefits	\$72.09		\$0.00		\$72.09	\$0.00	\$75.00
451.213	Property Maintenance Expense	\$1,064.35		\$100.00		\$1,164.35	\$1,500.00	\$1,300.00
451.231	Gas & Oil Expense	\$134.56		\$0.00		\$134.56	\$1,000.00	\$300.00
451.239	Fish Food Expense	\$151.92		\$50.00		\$201.92	\$200.00	\$225.00
451.247	Park Improvements & Equipment	\$14,985.00		\$0.00		\$14,985.00	\$10,000.00	\$7,000.00
451.250	Material & Supplies Expense	\$13,453.57		\$850.00		\$14,303.57	\$10,000.00	\$15,000.00
451.251	Maintenance of Equipment	\$1,290.12		\$500.00		\$1,790.12	\$0.00	\$2,000.00
451.261	Minor Equipment Expense	\$7,475.00		\$0.00		\$7,475.00	\$0.00	\$5,000.00
451.341	Advertising Expense	\$44.75		\$0.00		\$44.75	\$0.00	\$75.00
451.351	Insurance Expense	\$0.00		\$0.00		\$0.00	\$500.00	\$0.00
451.354	Workers Comp Insurance Expense	\$542.56		\$500.00		\$1,042.56	\$0.00	\$1,100.00

Parks & Recreation Fund

Acct #	Expenses (cont)	2003			
		2003 9 months	projected 3 months	Total 2003	2003 Budget
451.470	Miscellaneous Expense	\$60.00	\$0.00	\$60.00	\$125.00
492.000	Payment on Due to's	<u>\$4,863.67</u>	<u>\$0.00</u>	<u>\$4,863.67</u>	<u>\$5,000.00</u>
	Total Expenses	<u>\$70,382.33</u>	<u>\$8,450.00</u>	<u>\$78,832.33</u>	<u>\$54,125.00</u>
	net income/(loss)	\$9,260.05	-\$7,180.00	\$2,080.05	-\$8,025.00
					2004 Budget
					\$100.00
					<u>\$5,000.00</u>
					<u>\$73,240.00</u>
					\$0.00

Fire Equipment Fund

Acct #	2003		NO		
	2003 9 months	2003 projected 3 months	2003 Total 2003	2003 2004 Budget	
<u>Revenue</u>					
301.100	Real Estate Tax - Current	\$0.00	\$0.00	\$0.00	\$8,300.00
301.200	Real Estate Tax - Supplement	\$217.76	\$150.00	\$367.76	\$300.00
301.400	Real Estate Tax - Delinquent	\$3,835.72	\$425.00	\$4,260.72	\$3,500.00
341.000	Interest Revenue - Savings	\$4.93	\$40.00	\$44.93	\$40.00
341.001	Interest Revenue - CD	\$401.88	\$0.00	\$401.88	\$0.00
362.200	Spring, Benner, Marion	\$1,000.00	\$0.00	\$1,000.00	\$20,000.00
	Total Revenue	<u>\$5,460.29</u>	<u>\$615.00</u>	<u>\$6,075.29</u>	<u>\$32,540.00</u>
<u>Expenses</u>					
411.470	Bank Fees	\$4.47	\$0.00	\$4.47	\$0.00
489.000	Miscellaneous Expense	\$87.34	\$0.00	\$87.34	\$50.00
492.003	Transfer to Logan's	\$38,500.00	\$0.00	\$38,500.00	\$0.00
492.004	Transfer to Undine's For Future Fire Equipment Purchases	\$15,000.00	\$7,500.00	\$22,500.00	\$0.00
900.000		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$32,540.00</u>
	Total Expenses	<u>\$53,500.00</u>	<u>\$7,500.00</u>	<u>\$61,000.00</u>	<u>\$0.00</u>
	net income/(loss)			-\$54,924.71	\$0.00

Special Projects Fund

Acct #		2003			
		2003 9 months	2003 projected 3 months	Total 2003	2003 Budget
	<u>Revenue</u>				2004 Budget
341.000	Interest - Checking, Savings	\$1,497.19	\$175.00	\$1,672.19	\$100.00
354.030	State Grants	\$45,619.00	\$47,100.00	\$92,719.00	\$57,726.00
	Other Municipalities portion of LUPTAP Grant	\$11,082.50	\$692.50	\$2,422.00	\$11,775.00
358.000	Grant				\$4,510.00
380.000	Miscellaneous Revenue	<u>\$13.65</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Total Revenue	<u>\$58,212.34</u>	<u>\$47,967.50</u>	<u>\$96,813.19</u>	<u>\$69,601.00</u>
392.001	Transfer In from General Fund	\$14,000.00	\$0.00	\$14,000.00	\$14,000.00
	<u>Expenses</u>				2004 Budget
433.240	Downtown Signage	\$0.00	\$0.00	\$0.00	\$0.00
435.249	Bike Path Expenses	\$11,526.72	\$100.00	\$11,626.72	\$0.00
489.000	Miscellaneous Expense	\$15.25	\$0.00	\$15.25	\$0.00
489.313	Engineering and Planning Expense	\$0.00	\$0.00	\$0.00	\$69,501.00
414.313	Borough Match for Luptap Grant	\$0.00	\$0.00	\$0.00	\$5,540.00
435.249	Borough Match for Bike Path Grant	\$0.00	\$0.00	\$0.00	\$2,123.00
489.000	Phoenix Ave and other Grants Exp	\$0.00	\$0.00	\$0.00	\$8,560.00
490.000	Nittany Valley Jt Comp Plan	\$42,385.00	\$195.00	\$42,580.00	\$0.00
491.000	Phoenix Ave Grant Expense	\$17,118.58	\$2,900.83	\$20,019.41	\$0.00
492.000	Union Cemetary Grant Expenses	\$4,924.31	\$75.69	\$5,000.00	\$0.00
493.000	Penn Eagle Water Grant Expenses	<u>\$27,513.52</u>	<u>\$22,450.00</u>	<u>\$49,963.52</u>	<u>\$0.00</u>
	Total Expenses	<u>\$103,483.38</u>	<u>\$25,721.52</u>	<u>\$129,204.90</u>	<u>\$83,601.00</u>
	Net income/(loss)	-\$31,271.04	\$22,245.98	-\$18,391.71	\$0.00
					<u>\$114,033.00</u>

Revised

CORNING WATER FUND

One of the Corning pumps will need to have a new impeller. We budgeted a cost of \$15,000.00 in 2003. Other than that, nothing major is expected at this time. We have just budgeted normal increases for other expenses.

Corning is still paying for the maintenance of the Corning line. This is \$28,000.00 per month.

Revised

Real Estate Tax Millage Breakdown

	2003	2004	
General Fund	5.1000	5.675	Increase of .575 mills
Logan's	0.5000	0.450	Decrease of .05 mills
Undine's	0.5000	0.450	Decrease of .05 mills
Streetlighting	0.5750	0.600	Increase of .025 mills
Parks	<u>0.2500</u>	<u>0.750</u>	Increase of .25 mills
Total	<u>6.925</u>	<u>7.925</u>	Total increase = 1 mill

2004 BUDGET

Increase in revenue due to increase in rate

GENERAL FUND

street opening permit	\$540.00
parking permits	\$460.00
sign permits	\$60.00
dumpster permits	\$60.00
fence permits	\$60.00
sewer dye test	\$205.00

lost revenue due to decrease in transfers from water, refuse

water	-\$44,400.00
refuse	-\$75,000.00
sewer	\$10,000.00
corning water	<u>\$4,000.00</u>
NET	<u>-\$105,400.00</u>

REFUSE FUND

8.6% increase	\$40,300.00
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SEWER FUND

approx. 3000 customers @ \$12.00 per year	\$36,000.00
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