

BOROUGH OF BELLEFONTE

2005 BUDGET

Prepared by Ralph W. Stewart, Borough Manager

BELLEFONTE BOROUGH

2005 Budget Message

The Borough of Bellefonte is one of the most beautiful communities in the country. Sometimes we get wrapped up in problems, concerns, issues, etc. and forget to take a look around and see the blessings we have. We have individuals, churches, and service clubs who help the needy especially during tragedies like the fire at the Bellefonte Academy. We have some of the finest displays of building craftsmanship and architecture found anywhere. We have an economy that is improving with downtown revitalization, development of the waterfront and Match Factory, the addition of great restaurants and bed and breakfast establishments. We need to continue efforts that strengthen our tax base and make Bellefonte the place to live, work, shop, visit, and play.

Bellefonte's local government provides police and fire protection (staffed by volunteers), emergency management, code enforcement, animal control, planning, economic and community development, grants management, cemetery maintenance, water, sewer collection and treatment, refuse services, street lighting, street maintenance, leaf collection, parks and recreation facilities. Costs 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. In order to maintain the same level of services in the midst of rising costs, increases are necessary.

The tax base (total assessed value of almost 94 million) does not grow enough to keep up with cost increases. The borough is nearly 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.

The total assessed value (50% of actual value) for all real estate in Bellefonte Borough increased slightly to \$94,573,115. One mill is now worth \$94,573. The real estate tax for Bellefonte Borough breaks down as follows:

| Real Estate Tax Millage Breakdown | 2004 | 2005 |
|--|--------------|--------------|
| General Fund (admin., streets, police) | 5.575 | 5.575 |
| Logans | 0.450 | 0.450 |
| Undines | 0.450 | 0.450 |
| Fire Equipment Fund | 0.100 | 0.100 |
| Streetlighting | 0.600 | 0.600 |
| Parks | 0.750 | 0.750 |
| Total | 7.925 | 7.925 |

The State is recognizing that older boroughs and cities need financial help beyond what their own tax base can produce. New legislation was signed by the Governor on December 1st allowing municipalities to raise the Occupational Privilege Tax from \$10 to

\$52 and to change its name to "Emergency and Municipal Services Tax." This tax money is collected by employers from employees who work in the municipality for services provided while they are there, such as snow removal, police and fire protection. The \$10 maximum amount had not been raised since 1965, and the new amount equates to \$1 per week to help pay for the provided services. Bellefonte Borough Council has approved the increase and adoption of this new tax revenue. By doing so, Council prevented a real estate tax increase. Additionally, the tax is not levied on retirees or individuals earning less than \$5,000 annually.

Water customers will see a \$6 per month increase due to the meter project undertaken by the Bellefonte Borough Authority. Sewer customers will see a .34 cent per month increase to due a cutback in state funding. Refuse customers will see a .66 cent per month increase due to higher fuel expenses. These increases total \$7 per month or .24 cents per day.

Table 1.2 is a summary of the total budgets for each department or fund. Each year Council works hard to keep costs down while maintaining a high level of service.

| Table 1.2 BELLEFONTE BOROUGH 2005 BUDGET | | |
|---|-----------------------|-----------------------|
| FUND | REVENUES | DISBURSEMENTS |
| General Fund (adm., police, streets) | \$2,539,185.00 | \$2,539,185.00 |
| Streetlight Fund | \$142,520.00 | \$142,520.00 |
| CDBG Fund | \$671,675.00 | \$671,675.00 |
| Water Fund | \$1,258,215.00 | \$1,258,215.00 |
| Refuse Fund | \$852,665.00 | \$852,665.00 |
| Sewer Fund | \$1,816,473.00 | \$1,816,473.00 |
| Pool Fund | \$20,200.00 | \$20,200.00 |
| Parks Fund | \$104,600.00 | \$104,600.00 |
| Bellefonte Fire Dept. Operating Fund | \$150,200.00 | \$150,200.00 |
| Fire Equipment Fund | \$29,500.00 | \$29,500.00 |
| Special Projects | \$21,208.94 | \$21,208.94 |
| Highway Aid Fund | \$139,025.00 | \$139,025.00 |
| | | |
| Totals | \$7,745,466.94 | \$7,745,466.94 |

Throughout 2005 and beyond, Bellefonte Borough Council will continue to look at ways to provide the same level of services at lower costs. As we work together to keep this community strong, great things will continue to happen.

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
2005

| Fund | Revenues | Disbursements |
|---|----------------|----------------|
| General Fund | \$2,539,185.00 | \$2,539,185.00 |
| Streetlighting Fund | \$142,520.00 | \$142,520.00 |
| CDBG Fund | \$671,675.00 | \$671,675.00 |
| Water Fund | \$1,258,215.00 | \$1,258,215.00 |
| Refuse Fund | \$852,665.00 | \$852,665.00 |
| Sewer Fund | \$1,816,473.00 | \$1,816,473.00 |
| Pool Fund | \$20,200.00 | \$20,200.00 |
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| Bellefonte Fire Department Operating Fund | \$150,200.00 | \$150,200.00 |
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| Totals | \$7,745,466.94 | \$7,745,466.94 |
| | | |
| | | |
| | | |

General Fund

| Acct # | Revenue | 2004 | | | | |
|---------|---------------------------------|--------------|--------------|--------------|--------------|--------------|
| | | 2004 | projected | Total | 2004 | 2005 |
| | | 9 months | 3 months | 2004 | Budget | Budget |
| 301.100 | Real Estate Tax - Current | \$483,789.55 | \$27,000.00 | \$510,789.55 | \$498,500.00 | \$509,000.00 |
| 301.200 | Real Estate Tax - Supplement | \$3,394.33 | \$1,300.00 | \$4,694.33 | \$2,000.00 | \$3,000.00 |
| 301.400 | Real Estate Tax - Delinquent | \$13,832.85 | \$2,550.00 | \$16,382.85 | \$20,600.00 | \$15,000.00 |
| 310.030 | Per Capita Tax - Delinquent | \$968.00 | \$154.00 | \$1,122.00 | \$1,200.00 | \$700.00 |
| 310.100 | Real Estate Transfer Tax | \$46,978.30 | \$15,000.00 | \$61,978.30 | \$62,000.00 | \$60,000.00 |
| 310.200 | Earned Income Tax | \$274,817.21 | \$227,671.61 | \$502,488.82 | \$515,000.00 | \$500,000.00 |
| 310.430 | Occupation Tax - Delinquent | \$2,813.50 | \$500.00 | \$3,313.50 | \$4,500.00 | \$2,000.00 |
| 310.500 | Occupation Privilege Tax | \$12,784.83 | \$1,200.00 | \$13,984.83 | \$17,100.00 | \$140,000.00 |
| 320.000 | Other Permit/License Revenue | \$115.00 | \$0.00 | \$115.00 | \$25.00 | \$50.00 |
| 321.800 | Cable TV Franchise Revenue | \$58,317.08 | \$18,000.00 | \$76,317.08 | \$75,500.00 | \$74,500.00 |
| 322.804 | Street Opening Permits | \$600.00 | \$140.00 | \$740.00 | \$750.00 | \$700.00 |
| 322.902 | Dumpster Permit Revenue | \$140.00 | \$30.00 | \$170.00 | \$130.00 | \$130.00 |
| 331.000 | Other Fine Revenue | \$0.00 | \$0.00 | \$0.00 | \$25.00 | \$0.00 |
| 331.001 | Dog/Cat Fines | \$182.00 | \$30.00 | \$212.00 | \$250.00 | \$200.00 |
| 331.002 | Fine for Missing Public Housing | \$120.00 | \$0.00 | \$120.00 | \$0.00 | \$0.00 |
| 331.100 | J P Fines | \$33,413.71 | \$9,800.00 | \$43,213.71 | \$31,500.00 | \$35,000.00 |
| 331.110 | State Police Fines | \$2,614.08 | \$1,800.00 | \$4,414.08 | \$2,900.00 | \$4,000.00 |
| 331.111 | Probation Office Fines | \$4,443.30 | \$1,000.00 | \$5,443.30 | \$7,100.00 | \$5,100.00 |
| 331.113 | DUI Checkpoint Fines | \$979.60 | \$123.32 | \$1,102.92 | \$950.00 | \$950.00 |
| 331.120 | Ordinance Violations | \$1,310.00 | \$60.00 | \$1,370.00 | \$710.00 | \$1,000.00 |
| 331.600 | Parking Fines | \$22,021.57 | \$6,500.00 | \$28,521.57 | \$37,000.00 | \$25,000.00 |
| 331.601 | Parking Fines - Lot A | \$2,527.00 | \$600.00 | \$3,127.00 | \$2,800.00 | \$3,000.00 |
| 331.602 | Parking Fines - Lot D | \$2,461.00 | \$700.00 | \$3,161.00 | \$3,400.00 | \$2,900.00 |
| 341.000 | Interest Income - Cking, Saving | \$8,686.55 | \$1,900.00 | \$10,586.55 | \$9,225.00 | \$9,500.00 |
| 341.001 | Interest Income - CD's | \$342.73 | \$100.00 | \$442.73 | \$2,800.00 | \$350.00 |
| 342.460 | Tower Rental | \$11,000.00 | \$6,600.00 | \$17,600.00 | \$14,200.00 | \$14,500.00 |
| 342.461 | Water Tank Rental | \$8,000.00 | \$4,000.00 | \$12,000.00 | \$9,000.00 | \$11,000.00 |
| 342.463 | CW Tank Rental - Nextel | \$10,000.00 | \$2,000.00 | \$12,000.00 | \$10,000.00 | \$11,000.00 |

General Fund

| Acct # | Revenue (cont) | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|--------------------------------------|------------------|-----------------------|---------------|----------------|----------------|
| | | 2004 9 months | projected 3 months | | | |
| 342.464 | CW Tank Rental - Cingular | \$18,000.00 | \$6,000.00 | \$24,000.00 | \$20,000.00 | \$22,000.00 |
| 342.480 | Office Rent - Corning Water | \$3,000.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$0.00 |
| 353.000 | Unused Arts Grant Funds | \$485.00 | \$0.00 | \$485.00 | \$0.00 | \$0.00 |
| 354.000 | Grant Revenue | \$2,000.00 | \$1,000.00 | \$3,000.00 | \$5,100.00 | \$16,250.00 |
| 354.001 | Arts Grant | \$6,180.00 | \$0.00 | \$6,180.00 | \$0.00 | \$6,000.00 |
| 354.020 | Police Grant Revenue | \$1,200.00 | \$0.00 | \$1,200.00 | \$0.00 | \$0.00 |
| 355.010 | Public Utility Realty Tax | \$0.00 | \$1,613.23 | \$1,613.23 | \$2,200.00 | \$1,600.00 |
| 355.040 | Liquor License Revenue | \$2,650.00 | \$0.00 | \$2,650.00 | \$2,600.00 | \$2,600.00 |
| 355.060 | Act 205 Pension Revenue | \$0.00 | \$174,681.31 | \$174,681.31 | \$158,000.00 | \$175,000.00 |
| 355.990 | Firemen's Relief Assoc Revenue | \$0.00 | \$32,085.83 | \$32,085.83 | \$32,000.00 | \$32,000.00 |
| 357.030 | County Liquid Fuels Tax Grant | \$25,000.00 | \$0.00 | \$25,000.00 | \$0.00 | \$0.00 |
| 357.990 | County CATA Contract Revenue | \$4,271.00 | \$0.00 | \$4,271.00 | \$2,000.00 | \$2,000.00 |
| 357.991 | Crossing Guard Revenue | \$5,183.93 | \$900.00 | \$6,083.93 | \$9,800.00 | \$6,000.00 |
| 360.000 | Charge for Grass Cutting | \$200.00 | \$0.00 | \$200.00 | \$150.00 | \$100.00 |
| 361.330 | Subdivision Permits | \$130.00 | \$0.00 | \$130.00 | \$0.00 | \$900.00 |
| 361.331 | Zoning Appeal Fee | \$0.00 | \$100.00 | \$100.00 | \$300.00 | \$0.00 |
| 361.332 | Zoning Variance Application Fee | \$1,200.00 | \$0.00 | \$1,200.00 | \$2,100.00 | \$900.00 |
| 361.340 | Zoning Amendment Fee | \$0.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 |
| 361.400 | Site Plan Review Fee | \$0.00 | \$0.00 | \$0.00 | \$25.00 | \$0.00 |
| 361.500 | Sale of Maps/Publications/Public Rec | \$207.25 | \$0.00 | \$207.25 | \$20.00 | \$100.00 |
| 361.630 | Wage Tax Commission Revenue | \$6,969.40 | \$6,000.00 | \$12,969.40 | \$15,000.00 | \$12,000.00 |
| 361.900 | Fence Permit Revenue | \$0.00 | \$0.00 | \$0.00 | \$60.00 | \$0.00 |
| 362.100 | Special Police Services | \$660.00 | \$0.00 | \$660.00 | \$0.00 | \$0.00 |
| 362.110 | Accident Report Revenue | \$1,020.00 | \$270.00 | \$1,290.00 | \$1,500.00 | \$1,150.00 |
| 362.140 | False Alarm Revenue | \$750.00 | \$0.00 | \$750.00 | \$800.00 | \$700.00 |
| 362.150 | Drug Task Force Reimbursement | \$422.79 | \$100.00 | \$522.79 | \$1,100.00 | \$450.00 |
| 362.200 | Fire Protection Revenue | \$3,720.00 | \$780.00 | \$4,500.00 | \$5,640.00 | \$5,400.00 |
| 362.400 | Public Housing Applications Rev | \$23,673.00 | \$48.00 | \$23,721.00 | \$23,100.00 | \$23,100.00 |

General Fund

| Acct # | Revenue (cont'd) | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|----------------------------------|-------------|-------------|---------------|----------------|----------------|
| | | 9 months | 3 months | | | |
| 362.401 | Demolition Permits | \$167.00 | \$0.00 | \$167.00 | \$25.00 | \$0.00 |
| 362.409 | Zoning Permit Fee | \$132.00 | \$15.00 | \$147.00 | \$0.00 | \$90.00 |
| 362.410 | Building Permits | \$5,321.45 | \$100.00 | \$5,421.45 | \$7,700.00 | \$0.00 |
| 362.411 | Detached Garage Permits | \$0.00 | \$0.00 | \$0.00 | \$35.00 | \$0.00 |
| 362.412 | Building Permits - Residential | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,500.00 |
| 362.413 | Building Permits - Commercial | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$150.00 |
| 362.450 | Occupancy Permits | \$40.00 | \$0.00 | \$40.00 | \$40.00 | \$0.00 |
| 362.451 | Home Occupation Business Rev | \$0.00 | \$0.00 | \$0.00 | \$35.00 | \$0.00 |
| 362.460 | Sign Permit Revenue | \$120.00 | \$0.00 | \$120.00 | \$300.00 | \$100.00 |
| 362.461 | Banner Application Revenue | \$0.00 | \$0.00 | \$0.00 | \$20.00 | \$0.00 |
| 363.210 | Parking Meter Revenue | \$78,422.09 | \$19,000.00 | \$97,422.09 | \$93,100.00 | \$96,000.00 |
| 363.220 | Parking Permits - Lots A & D | \$11,746.63 | \$1,500.00 | \$13,246.63 | \$16,400.00 | \$13,000.00 |
| 363.221 | Parking Permits | \$981.00 | \$50.00 | \$1,031.00 | \$1,700.00 | \$1,000.00 |
| 364.900 | Sewer Dye Test Revenue | \$1,011.00 | \$250.00 | \$1,261.00 | \$1,500.00 | \$1,100.00 |
| 375.000 | Farmers Market Revenue | \$641.00 | \$100.00 | \$741.00 | \$650.00 | \$650.00 |
| 378.700 | Milesburg Water Usage | \$27,377.50 | \$9,000.00 | \$36,377.50 | \$38,000.00 | \$35,000.00 |
| 378.900 | Danone Water Usage | \$34,655.00 | \$11,500.00 | \$46,155.00 | \$31,000.00 | \$39,000.00 |
| 380.000 | Miscellaneous Revenue | \$236.36 | \$0.00 | \$236.36 | \$25.00 | \$50.00 |
| 380.001 | Miscellaneous Rev - Police | \$10.00 | \$0.00 | \$10.00 | \$0.00 | \$0.00 |
| 380.003 | NSF Fee | \$45.00 | \$0.00 | \$45.00 | \$120.00 | \$40.00 |
| 380.004 | CDBG Staff Reimbursement | \$5,268.78 | \$1,756.26 | \$7,025.04 | \$7,000.00 | \$15,000.00 |
| 380.005 | Meter Bag Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$250.00 |
| 381.001 | Misc Office Expense Revenue - CW | \$3,000.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$0.00 |
| 385.000 | Less Than 10 Days Notice Fee | \$300.00 | \$0.00 | \$300.00 | \$150.00 | \$150.00 |
| 387.000 | Contributions & Donations | \$0.00 | \$0.00 | \$0.00 | \$50.00 | \$0.00 |
| 387.001 | Donation to Police Dept | \$2,095.00 | \$0.00 | \$2,095.00 | \$250.00 | \$0.00 |
| 387.002 | Masullo Donations | \$400.00 | \$0.00 | \$400.00 | \$0.00 | \$0.00 |
| 388.000 | Reimb for Bullet Proof Vests | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | \$2,125.00 |
| 392.000 | Payment on Due from's | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | \$4,150.00 |

General Fund

| Acct # | Revenue (cont') | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|-----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | 2004 9 months | projected 3 months | | | |
| | From CDBG for work for Talleyrand | | | | | |
| 399.000 | Expansion | <u>\$55,004.51</u> | <u>\$29,370.83</u> | <u>\$84,375.34</u> | <u>\$100,000.00</u> | <u>\$60,000.00</u> |
| | Total Revenue | <u>\$1,340,548.88</u> | <u>\$624,979.39</u> | <u>\$1,965,528.27</u> | <u>\$1,917,260.00</u> | <u>\$2,009,185.00</u> |
| 392.006 | Transfer In - Water | \$79,200.00 | \$26,400.00 | \$105,600.00 | \$105,600.00 | \$150,000.00 |
| 392.007 | Transfer In - Refuse | \$70,000.00 | \$25,000.00 | \$95,000.00 | \$100,000.00 | \$130,000.00 |
| 392.008 | Transfer In - Sewer | \$187,500.00 | \$62,500.00 | \$240,000.00 | \$250,000.00 | \$250,000.00 |
| 392.010 | Transfer In - Corning Water | <u>\$22,500.00</u> | <u>\$7,500.00</u> | <u>\$30,000.00</u> | <u>\$30,000.00</u> | <u>\$0.00</u> |
| | Total Transfers In | <u>\$359,200.00</u> | <u>\$121,400.00</u> | <u>\$470,600.00</u> | <u>\$485,600.00</u> | <u>\$530,000.00</u> |
| | <u>Expenses</u> | | | | | |
| 400.140 | Salary Expense - GG | \$263,170.72 | \$87,900.00 | \$351,070.72 | \$440,700.00 | \$370,000.00 |
| 400.142 | Jury Duty Pay | -\$13.80 | \$0.00 | -\$13.80 | \$0.00 | \$0.00 |
| 400.156 | Ins Expense - BC/BS - GG | \$34,624.15 | \$12,087.72 | \$46,711.87 | \$39,500.00 | \$53,725.00 |
| 400.157 | Health Care Exp - In House - GG | \$4,434.27 | \$5,449.81 | \$9,884.08 | \$6,000.00 | \$9,400.00 |
| 400.158 | Life Insurance Expense - GG | \$873.59 | \$231.90 | \$1,105.49 | \$800.00 | \$1,225.00 |
| 400.160 | Retirement Expense - GG | \$0.00 | \$173,055.71 | \$173,055.71 | \$0.00 | \$185,000.00 |
| 400.161 | Social Security Expense - GG | \$19,512.87 | \$6,725.00 | \$26,237.87 | \$33,725.00 | \$28,325.00 |
| 400.162 | Ins - Unemployment Comp - GG | \$0.00 | \$633.00 | \$633.00 | \$675.00 | \$700.00 |
| 400.194 | Other Employee Services - GG | \$1,558.47 | \$25.00 | \$1,583.47 | \$1,800.00 | \$1,800.00 |
| 400.196 | Enrollment Fee - PMRS - GG | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$20.00 |
| 400.200 | Miscellaneous Supplies Exp - GG | \$161.80 | \$50.00 | \$211.80 | \$50.00 | \$275.00 |
| 400.210 | Office Supplies Expense - GG | \$2,712.89 | \$500.00 | \$3,212.89 | \$1,800.00 | \$3,400.00 |
| 400.211 | Office Supplies Exp-Public Works | \$96.72 | \$23.00 | \$119.72 | \$1,800.00 | \$200.00 |
| 400.212 | Supplies Exp - Public Works | \$736.62 | \$250.00 | \$986.62 | \$2,000.00 | \$1,050.00 |
| 400.215 | Copy Expense - GG | \$0.00 | \$0.00 | \$0.00 | \$20.00 | \$20.00 |
| 400.226 | Janitorial Supplies Expense - GG | \$686.90 | \$250.00 | \$936.90 | \$1,400.00 | \$1,100.00 |
| 400.228 | Janitorial Supplies-Public Works | \$488.36 | \$150.00 | \$638.36 | \$140.00 | \$700.00 |

General Fund

| Acct # | Expenses (cont'd) | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|-------------------------------------|-------------|-------------|---------------|----------------|----------------|
| | | 9 months | 3 months | | | |
| 400.230 | Heating/Cooling Expense - GG | \$9,900.62 | \$3,300.00 | \$13,200.62 | \$625.00 | \$14,000.00 |
| 400.231 | Fuel Expense - GG | \$882.15 | \$250.00 | \$1,132.15 | \$1,200.00 | \$1,300.00 |
| 400.248 | Flowers/Supplies For ST/Diamond | \$441.42 | \$0.00 | \$441.42 | \$0.00 | \$475.00 |
| 400.250 | Materials & Supplies Exp - GG | \$496.73 | \$150.00 | \$646.73 | \$4,300.00 | \$800.00 |
| 400.251 | Vehicle Maintenance Exp - GG | \$149.72 | \$150.00 | \$299.72 | \$2,100.00 | \$450.00 |
| 400.260 | Minor Equipment Exp - GG | \$931.42 | \$300.00 | \$1,231.42 | \$3,500.00 | \$1,500.00 |
| 400.265 | Office Equipment Exp - GG | \$2,885.67 | \$0.00 | \$2,885.67 | \$0.00 | \$3,000.00 |
| 400.317 | Data Processing Expense - GG, | \$4,351.40 | \$1,400.00 | \$5,751.40 | \$4,500.00 | \$5,900.00 |
| 400.318 | Janitorial Services Exp - GG | \$1,148.11 | \$385.00 | \$1,533.11 | \$1,100.00 | \$1,650.00 |
| 400.321 | Telephone Expense - GG | \$1,981.96 | \$800.00 | \$2,781.96 | \$3,300.00 | \$3,000.00 |
| 400.322 | Communications - Internet | \$442.40 | \$0.00 | \$442.40 | \$0.00 | \$500.00 |
| 400.325 | Postage Expense - GG | \$7,494.37 | \$1,600.00 | \$9,094.37 | \$7,200.00 | \$9,600.00 |
| 400.341 | Advertising Expense - GG | \$1,266.05 | \$450.00 | \$1,716.05 | \$1,000.00 | \$2,000.00 |
| 400.342 | Printing Expense - GG | \$3,814.65 | \$500.00 | \$4,314.65 | \$4,900.00 | \$4,500.00 |
| 400.350 | Ins Exp - CobraServ - GG | \$306.39 | \$90.00 | \$396.39 | \$400.00 | \$400.00 |
| 400.351 | Ins Exp - Commercial - GG | \$21,333.20 | \$8,800.00 | \$30,133.20 | \$14,500.00 | \$35,000.00 |
| 400.354 | Ins Exp - Worker's Comp - GG | \$30,574.00 | \$30,650.00 | \$61,224.00 | \$67,000.00 | \$70,600.00 |
| 400.355 | Ins Exp - Auto - GG | \$0.00 | \$0.00 | \$0.00 | \$4,700.00 | \$0.00 |
| 400.357 | Ins-False Arrest/Public Official-GG | \$3,476.00 | \$0.00 | \$3,476.00 | \$4,500.00 | \$4,000.00 |
| 400.359 | Insurance Exp - Bond - GG | \$175.00 | \$150.00 | \$325.00 | \$150.00 | \$375.00 |
| 400.361 | Electricity Expense - GG | \$11,873.19 | \$4,000.00 | \$15,873.19 | \$16,000.00 | \$17,000.00 |
| 400.362 | Gas Expense - Bidg - GG | \$0.00 | \$0.00 | \$0.00 | \$10,000.00 | \$0.00 |
| 400.373 | Building/Property Maint Exp - GG | \$2,918.17 | \$500.00 | \$3,418.17 | \$4,700.00 | \$3,600.00 |
| 400.382 | Parking Lot Rental Exp - GG | \$1,100.00 | \$0.00 | \$1,100.00 | \$1,000.00 | \$1,200.00 |
| 400.384 | Office Equipment Rental Exp - GG | \$3,556.30 | \$750.00 | \$4,306.30 | \$3,050.00 | \$4,500.00 |
| 400.385 | Equipment Rental Exp - GG | \$0.00 | \$0.00 | \$0.00 | \$1,100.00 | \$0.00 |
| 400.370 | Equipment Maint Exp - GG | \$0.00 | \$0.00 | \$0.00 | \$300.00 | \$150.00 |
| 400.420 | Dues/Sub/Memberships - GG | \$436.94 | \$1,200.00 | \$1,636.94 | \$1,800.00 | \$1,800.00 |
| 400.462 | Training/Seminar Expense - GG | \$941.56 | \$175.00 | \$1,116.56 | \$2,750.00 | \$1,300.00 |

General Fund

| Acct # | Expenses (cont'l) | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|------------------------------------|------------|-------------|---------------|----------------|----------------|
| | | 9 months | 3 months | | | |
| 400.471 | Tokens Of Sympathy Exp - GG | \$287.35 | \$0.00 | \$287.35 | \$250.00 | \$250.00 |
| 400.475 | Miscellaneous Expense | \$193.15 | \$50.00 | \$243.15 | \$250.00 | \$250.00 |
| 400.476 | Conference/Meeting Expense - GG | \$2,143.76 | \$300.00 | \$2,443.76 | \$2,100.00 | \$2,550.00 |
| 400.472 | License Expense - GG | \$0.00 | \$0.00 | \$0.00 | \$75.00 | \$75.00 |
| 400.474 | Repairs to Personal Prop - GG | \$500.00 | \$100.00 | \$600.00 | \$675.00 | \$700.00 |
| 400.730 | Borough Building Improvements | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 | \$3,000.00 |
| 400.475 | Sewer Loan/Clusters Property | \$0.00 | \$0.00 | \$0.00 | \$22,000.00 | \$22,000.00 |
| 402.311 | Audit Expense | \$0.00 | \$1,750.00 | \$1,750.00 | \$5,500.00 | \$2,000.00 |
| 403.200 | Tax Coll Expense (Appoint) | \$1,554.32 | \$1,500.00 | \$3,054.32 | \$2,350.00 | \$3,200.00 |
| 403.210 | Tax Coll Expense (Elected) | \$732.46 | \$1,000.00 | \$1,732.46 | \$650.00 | \$1,800.00 |
| 404.310 | Legal Expense | \$826.00 | \$1,600.00 | \$2,426.00 | \$11,500.00 | \$4,000.00 |
| 408.313 | Engineering Expense | \$89.41 | \$0.00 | \$89.41 | \$600.00 | \$350.00 |
| 409.250 | Shop Supplies Expense | \$7,071.70 | \$1,500.00 | \$8,571.70 | \$3,000.00 | \$3,500.00 |
| 409.251 | Electrical Supplies Expense | \$896.28 | \$250.00 | \$1,146.28 | \$1,300.00 | \$1,200.00 |
| 409.252 | Public Works Supplies Expense | \$1,653.44 | \$250.00 | \$1,903.44 | \$1,200.00 | \$1,600.00 |
| 411.500 | Firemen's Relief Grant Passthru | \$0.00 | \$32,085.83 | \$32,085.83 | \$32,000.00 | \$32,000.00 |
| 412.195 | EMS Expenses | \$217.13 | \$0.00 | \$217.13 | \$550.00 | \$300.00 |
| 414.420 | Planning/Zoning - Subscription | \$50.00 | \$0.00 | \$50.00 | \$90.00 | \$60.00 |
| 414.341 | Planning/Zoning - Advertising | \$573.12 | \$150.00 | \$723.12 | \$700.00 | \$1,000.00 |
| 414.462 | Planning/Zoning Training | \$150.00 | \$175.00 | \$325.00 | \$0.00 | \$500.00 |
| 414.650 | Revise Zoning Ordinance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 |
| 419.250 | Public Housing Inspection Supplies | \$54.75 | \$50.00 | \$104.75 | \$35.00 | \$150.00 |
| 468.140 | Salary - HARB | \$0.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 | \$20,000.00 |
| 468.161 | Social Security - HARB | \$0.00 | \$1,530.00 | \$1,530.00 | \$1,530.00 | \$1,530.00 |
| 468.187 | HARB Consultant Fee & CLG Exp | \$0.00 | \$1,800.00 | \$1,800.00 | \$0.00 | \$8,610.00 |
| 468.210 | Office Supplies Expense - HARB | \$11.65 | \$88.35 | \$100.00 | \$100.00 | \$100.00 |
| 468.316 | Data Processing Expense - HARB | \$420.00 | \$150.00 | \$570.00 | \$750.00 | \$650.00 |
| 468.325 | Postage Expense - HARB | \$0.00 | \$300.00 | \$300.00 | \$300.00 | \$300.00 |
| 468.341 | Advertising Expense - HARB | \$0.00 | \$150.00 | \$150.00 | \$150.00 | \$150.00 |

General Fund

| Acct # | Expenses (con't) | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|--------------------------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|
| | | 2004 9 months | projected 3 months | | | |
| 468.480 | Training/Seminar Expense - HARB | \$375.00 | \$0.00 | \$375.00 | \$400.00 | \$400.00 |
| 469.000 | Historical Markers | \$761.21 | \$0.00 | \$761.21 | \$0.00 | \$775.00 |
| 469.341 | HARB/CLG Grant Expense - Adv | \$365.50 | \$0.00 | \$365.50 | \$0.00 | \$0.00 |
| 483.002 | Non-Uniform Pension | \$0.00 | \$0.00 | \$0.00 | \$170,000.00 | \$0.00 |
| 489.000 | PCC Grant Match | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$13,000.00 |
| | subtotal - General Gov | <u>\$460,847.21</u> | <u>\$407,710.32</u> | <u>\$868,557.53</u> | <u>\$979,140.00</u> | <u>\$976,540.00</u> |
| 410.140 | Salary Expense - Police | \$377,928.41 | \$126,000.00 | \$503,928.41 | \$530,000.00 | \$530,000.00 |
| 410.155 | Insurance Expense - Police | \$2,068.50 | \$620.55 | \$2,689.05 | \$2,600.00 | \$2,800.00 |
| 410.156 | Ins Exp - BC/BS - Police | \$111,804.25 | \$38,250.00 | \$150,054.25 | \$148,500.00 | \$172,775.00 |
| 410.157 | Health Care Exp - In House-Police | \$10,821.04 | \$13,284.40 | \$24,105.44 | \$9,000.00 | \$14,750.00 |
| 410.158 | Life Insurance Expense - Police | \$2,270.50 | \$712.74 | \$2,983.24 | \$2,800.00 | \$3,300.00 |
| 410.159 | Supp Medicare Payments - Police | \$1,029.60 | \$343.20 | \$1,372.80 | \$1,450.00 | \$1,400.00 |
| 410.160 | Retirement Expense - Police | \$2,278.80 | \$32,438.53 | \$34,717.33 | \$30,000.00 | \$39,000.00 |
| 410.161 | Social Security Expense - Police | \$7,949.15 | \$3,000.00 | \$10,949.15 | \$9,000.00 | \$11,600.00 |
| 410.194 | Other Employee Services - Police | \$0.00 | \$0.00 | \$0.00 | \$100.00 | \$100.00 |
| 410.196 | Enrollment Fee - Retirement - Police | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 410.197 | Physical, Drug Test Etc - Police | \$0.00 | \$0.00 | \$0.00 | \$800.00 | \$300.00 |
| 410.210 | Office Supplies & Equip Exp - Police | \$1,067.43 | \$150.00 | \$1,217.43 | \$12,000.00 | \$1,750.00 |
| 410.226 | Janitorial Supplies - Police | \$118.20 | \$250.00 | \$368.20 | \$0.00 | \$1,100.00 |
| 410.230 | Heating/Cooling Expense - Police | \$0.00 | \$150.00 | \$150.00 | \$150.00 | \$350.00 |
| 410.231 | Fuel Expense - Police | \$7,329.22 | \$2,500.00 | \$9,829.22 | \$8,700.00 | \$10,300.00 |
| 410.238 | Uniform Expense - Police | \$2,607.90 | \$1,800.00 | \$4,407.90 | \$5,000.00 | \$5,000.00 |
| 410.250 | Material & Supplies Exp - Police | \$3,631.79 | \$1,000.00 | \$4,631.79 | \$5,500.00 | \$4,800.00 |
| 410.251 | Vehicle Maintenance Exp - Police | \$7,720.82 | \$2,000.00 | \$9,720.82 | \$9,500.00 | \$10,700.00 |
| 410.253 | Parking Meter Maint Exp/New Meters | \$6,492.32 | \$0.00 | \$6,492.32 | \$9,000.00 | \$3,000.00 |
| 410.259 | Vascar - Police | \$526.00 | \$105.00 | \$631.00 | \$350.00 | \$700.00 |
| 410.260 | Minor Equipment Expense - Police | \$1,007.45 | \$250.00 | \$1,257.45 | \$3,000.00 | \$6,770.00 |

General Fund

| Acct # | Expenses (cont) | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|------------------------------------|------------------|-----------------------|---------------|----------------|----------------|
| | | 2004 9 months | projected 3 months | | | |
| 410.263 | Replace Bulletproof Vests-Police | \$0.00 | \$0.00 | \$0.00 | \$700.00 | \$4,250.00 |
| 410.267 | Equipment Maint Exp - Police | \$830.00 | \$0.00 | \$830.00 | \$0.00 | \$1,000.00 |
| 410.317 | Data Processing Expense - Police | \$0.00 | \$250.00 | \$250.00 | \$250.00 | \$300.00 |
| 410.320 | Communications Expense - Police | \$637.55 | \$210.00 | \$847.55 | \$0.00 | \$950.00 |
| 410.321 | Telephone Expense - Police | \$3,923.26 | \$1,000.00 | \$4,923.26 | \$6,000.00 | \$5,200.00 |
| 410.322 | Communications - Internet - Police | \$66.00 | \$0.00 | \$66.00 | \$0.00 | \$0.00 |
| 410.325 | Postage Expense - Police | \$24.40 | \$200.60 | \$225.00 | \$225.00 | \$500.00 |
| 410.327 | Maintenance/Lease Exp-Radios-Pol | \$4,462.79 | \$300.00 | \$4,762.79 | \$4,400.00 | \$4,900.00 |
| 410.329 | Public Relations Supplies Exp-Pol | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 410.339 | Airtime/Software-MDC's-Police | \$3,890.74 | \$0.00 | \$3,890.74 | \$4,000.00 | \$4,000.00 |
| 410.341 | Advertising Expense - Police | \$0.00 | \$0.00 | \$0.00 | \$175.00 | \$100.00 |
| 410.342 | Printing Expense - Police | \$140.00 | \$0.00 | \$140.00 | \$0.00 | \$150.00 |
| 410.361 | Electricity Expense - Police | \$0.00 | \$550.00 | \$550.00 | \$550.00 | \$750.00 |
| 410.362 | Gas Expense - Bldg - Police | \$0.00 | \$0.00 | \$0.00 | \$100.00 | \$0.00 |
| 410.372 | Renovations Expense - Police | \$2,657.03 | \$0.00 | \$2,657.03 | \$500.00 | \$500.00 |
| 410.373 | Building/Property Maint - Police | \$307.01 | \$75.00 | \$382.01 | \$1,000.00 | \$500.00 |
| 410.374 | Maintenance Of Equipment-Police | \$0.00 | \$0.00 | \$0.00 | \$50.00 | \$0.00 |
| 410.375 | Copier Rental/Maint Exp-Police | \$704.55 | \$0.00 | \$704.55 | \$162.00 | \$0.00 |
| 410.385 | Equipment Rental Expense - Police | \$0.00 | \$380.55 | \$380.55 | \$1,300.00 | \$1,550.00 |
| 410.420 | Dues/Sub/Memberships - Police | \$775.80 | \$250.00 | \$1,025.80 | \$375.00 | \$1,100.00 |
| 410.453 | Computer Support Exp - Police | \$205.00 | \$5,000.00 | \$5,205.00 | \$1,000.00 | \$3,000.00 |
| 410.462 | Training Expense - Police | \$647.75 | \$500.00 | \$1,147.75 | \$1,800.00 | \$1,200.00 |
| 410.471 | Dog/Cat Handling/Boarding-Police | \$4.80 | \$500.00 | \$504.80 | \$500.00 | \$500.00 |
| 410.472 | Film Developing Exp - Police | \$18.12 | \$6.38 | \$24.50 | \$275.00 | \$50.00 |
| 410.473 | Material & Supp-Animal Control | \$0.00 | \$0.00 | \$0.00 | \$150.00 | \$75.00 |
| 410.475 | Misc Expense - Police | \$570.00 | \$25.00 | \$595.00 | \$1,000.00 | \$600.00 |
| 410.476 | Meeting Expense - Police | \$47.00 | \$0.00 | \$47.00 | \$75.00 | \$75.00 |

General Fund

| Acct # | | 2004 | | Total 2004 | 2004 | | 2005 Budget |
|---------|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| | | 9 months | 3 months | | Budget | Budget | |
| | <u>Expenses (cont'd)</u> | | | | | | |
| 410.740 | Vehicle Purchase Exp - Police | \$26,436.00 | \$0.00 | \$26,436.00 | \$24,000.00 | \$0.00 | |
| 410.800 | Grant Expenses - Police | <u>\$2,325.67</u> | <u>\$102.00</u> | <u>\$2,427.67</u> | <u>\$0.00</u> | <u>\$1,900.00</u> | |
| | Subtotal - Police | <u>\$595,324.85</u> | <u>\$232,203.95</u> | <u>\$827,528.80</u> | <u>\$837,037.00</u> | <u>\$854,645.00</u> | |
| 430.140 | Salary Expense - ST | \$200,401.77 | \$67,000.00 | \$267,401.77 | \$170,500.00 | \$281,000.00 | |
| 430.141 | Reimb from Workers Comp | -\$2,081.64 | \$0.00 | -\$2,081.64 | \$0.00 | \$0.00 | |
| 430.156 | Ins Exp - BC/BS - ST | \$50,545.37 | \$16,297.00 | \$66,842.37 | \$64,500.00 | \$77,000.00 | |
| 430.157 | Health Care Exp - In-House - ST | \$5,512.78 | \$4,047.44 | \$9,560.22 | \$12,000.00 | \$9,850.00 | |
| 430.158 | Life Ins Expense - ST | \$755.66 | \$225.66 | \$981.32 | \$1,000.00 | \$1,100.00 | |
| 430.160 | Retirement Expense - ST | \$0.00 | \$22,409.40 | \$22,409.40 | \$0.00 | \$26,000.00 | |
| 430.161 | Social Security Expense - ST | \$15,330.59 | \$5,125.50 | \$20,456.09 | \$13,100.00 | \$21,500.00 | |
| 430.162 | Reimb from IRS | -\$337.87 | \$0.00 | -\$337.87 | \$0.00 | \$0.00 | |
| 430.192 | Workbooks Exp - ST | \$908.33 | \$0.00 | \$908.33 | \$1,350.00 | \$1,050.00 | |
| 430.193 | CDL License Expense - ST | \$432.00 | \$0.00 | \$432.00 | \$0.00 | \$300.00 | |
| 430.194 | Other Employee Services - ST | \$1,960.00 | \$175.00 | \$2,135.00 | \$450.00 | \$500.00 | |
| 430.231 | Fuel Expense - ST | \$9,930.36 | \$3,325.00 | \$13,255.36 | \$9,900.00 | \$14,500.00 | |
| 430.230 | Heating/Cooling Expense - ST | \$0.00 | \$150.00 | \$150.00 | \$150.00 | \$1,000.00 | |
| 430.245 | Street & Road Signs Exp - ST | \$674.35 | \$100.00 | \$774.35 | \$3,000.00 | \$0.00 | |
| 430.250 | Materials & Supplies Exp - ST | \$28,615.64 | \$7,000.00 | \$35,615.64 | \$33,000.00 | \$36,000.00 | |
| 430.251 | Vehicle & Equip Maint Exp - ST | \$18,148.02 | \$5,500.00 | \$23,648.02 | \$25,000.00 | \$25,000.00 | |
| 430.260 | Tools & Minor Equip Expense - ST | \$0.00 | \$0.00 | \$0.00 | \$2,100.00 | \$150.00 | |
| 430.317 | Data Processing Exp - ST | \$0.00 | \$300.00 | \$300.00 | \$300.00 | \$150.00 | |
| 430.321 | Telephone Expense - ST | \$1,077.39 | \$400.00 | \$1,477.39 | \$850.00 | \$1,500.00 | |
| 430.329 | Emergency Notification Exp - ST | \$643.45 | \$600.00 | \$1,243.45 | \$1,800.00 | \$1,350.00 | |
| 430.331 | Travel Expense - ST | \$0.00 | \$0.00 | \$0.00 | \$50.00 | \$25.00 | |
| 430.342 | Printing Expense - ST | \$13.50 | \$77.00 | \$90.50 | \$0.00 | \$75.00 | |
| 430.361 | Electricity Expense - ST | \$0.00 | \$1,100.00 | \$1,100.00 | \$1,100.00 | \$1,100.00 | |
| 430.362 | Gas Exp - Bldg - ST | \$0.00 | \$0.00 | \$0.00 | \$100.00 | \$0.00 | |
| 430.370 | Capital Expenditures - ST | \$0.00 | \$8,000.00 | \$8,000.00 | \$16,095.00 | \$30,600.00 | |

General Fund

| Acct # | Expenses (cont'd) | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | 9 months | 3 months | | | |
| 430.374 | Maintenance of Equipment - ST | \$0.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 |
| 430.385 | Equipment Rental Expense - ST | \$374.89 | \$375.10 | \$749.99 | \$50.00 | \$500.00 |
| 430.420 | Dues/Sub/Memberships Exp - ST | \$60.00 | \$50.00 | \$110.00 | \$125.00 | \$125.00 |
| 430.461 | Drug Testing Expense - ST | \$120.00 | \$140.00 | \$260.00 | \$500.00 | \$300.00 |
| 430.462 | Training Expense -ST | \$0.00 | \$0.00 | \$0.00 | \$50.00 | \$50.00 |
| 430.470 | Misc Expenses - ST | \$490.00 | \$0.00 | \$490.00 | \$50.00 | \$100.00 |
| 430.474 | Repairs to Private Property - ST | \$471.00 | \$0.00 | \$471.00 | \$500.00 | \$500.00 |
| 431.000 | Safety Committee Expense | \$122.26 | \$50.00 | \$172.26 | \$0.00 | \$250.00 |
| 431.245 | Street Cleaning & Painting - ST | \$3,093.75 | \$0.00 | \$3,093.75 | \$0.00 | \$3,300.00 |
| 433.470 | Traffic Signals Exp - ST | \$21.99 | \$25.00 | \$46.99 | \$125.00 | \$75.00 |
| 435.372 | Maint of Sidewalk & Drain - ST | \$938.63 | \$200.00 | \$1,138.63 | \$1,500.00 | \$1,200.00 |
| 438.372 | Maint of Streets - ST | \$416.00 | \$500.00 | \$916.00 | \$500.00 | \$1,000.00 |
| 439.372 | Paving Lanes/Annual Project-ST | \$0.00 | \$25,000.00 | \$25,000.00 | \$0.00 | \$5,000.00 |
| | Subtotal - Streets | <u>\$338,638.22</u> | <u>\$168,172.10</u> | <u>\$506,810.32</u> | <u>\$360,245.00</u> | <u>\$542,150.00</u> |
| 441.000 | Cemetery | \$3,827.12 | \$43.16 | \$3,870.28 | \$3,900.00 | \$3,000.00 |
| 447.000 | CATA | \$11,760.00 | \$4,275.50 | \$16,035.50 | \$15,000.00 | \$16,100.00 |
| 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 | \$15,165.00 | \$0.00 | \$15,165.00 | \$13,825.00 | \$15,000.00 |
| 455.000 | Shade Tree Commission | \$955.00 | \$0.00 | \$955.00 | \$150.00 | \$300.00 |
| 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 | \$1,990.00 | \$0.00 |
| 489.000 | C-Net | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$15,000.00</u> | <u>\$0.00</u> |
| | Subtotal | <u>\$61,141.12</u> | <u>\$4,318.66</u> | <u>\$65,459.78</u> | <u>\$77,315.00</u> | <u>\$61,850.00</u> |
| | Total Expenses | <u>1,455,951.40</u> | <u>812,405.03</u> | <u>2,268,356.43</u> | <u>2,253,737.00</u> | <u>2,435,185.00</u> |

General Fund

| Acct # | | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|--------------------------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|
| | | 2004 9 months | projected 3 months | | | |
| | <u>Expenses (cont')</u> | | | | | |
| 492.009 | Transfer to Pool Fund | \$13,000.00 | \$0.00 | \$13,000.00 | \$13,000.00 | \$18,000.00 |
| 492.036 | Transfer to Parks & Recreation | \$15,000.00 | \$0.00 | \$15,000.00 | \$15,000.00 | \$30,000.00 |
| 492.001 | Transfer to Danone & Millesburg CD's | \$0.00 | \$0.00 | \$0.00 | \$69,000.00 | \$56,000.00 |
| 492.017 | Transfer to Special Projects | <u>\$2,123.00</u> | <u>\$0.00</u> | <u>\$2,123.00</u> | <u>\$52,123.00</u> | <u>\$0.00</u> |
| | Total Transfers Out | <u>\$30,123.00</u> | <u>\$0.00</u> | <u>\$30,123.00</u> | <u>\$149,123.00</u> | <u>\$104,000.00</u> |
| | net income/(loss) | <u>\$213,674.48</u> | <u>-\$66,025.64</u> | <u>\$147,648.84</u> | <u>\$0.00</u> | <u>\$0.00</u> |

Streetlighting Fund

| Acct # | 2004 | | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|-----------------|------------------------------------|-----------------------|---------------------|--------------------|--------------------|---------------------|----------------|
| | 2004 9 months | projected 3 months | 2004 | 2004 | | | |
| <u>Revenue</u> | | | | | | | |
| 301.100 | Real Estate Tax - Current | \$53,021.69 | \$850.00 | \$53,871.69 | \$51,880.00 | \$51,870.00 | |
| 301.200 | Real Estate Tax - Supplement | \$440.22 | \$150.00 | \$590.22 | \$100.00 | \$300.00 | |
| 301.400 | Real Estate Tax - Delinquent | \$1,762.23 | \$300.00 | \$2,062.23 | \$2,200.00 | \$2,000.00 | |
| 341.000 | Interest Income - Ckg, Svgs | \$309.71 | \$95.00 | \$404.71 | \$150.00 | \$350.00 | |
| 392.005 | Transfer from CDBG | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$88,000.00</u> | |
| | Total Revenue | <u>\$55,533.85</u> | <u>\$1,395.00</u> | <u>\$56,928.85</u> | <u>\$54,330.00</u> | <u>\$142,520.00</u> | |
| <u>Expenses</u> | | | | | | | |
| 434.250 | Materials & Supplies Expense | \$588.47 | \$400.00 | \$988.47 | \$1,000.00 | \$84,000.00 | |
| 434.341 | Advertising Expense | \$0.00 | \$0.00 | \$0.00 | \$55.00 | \$55.00 | |
| 434.361 | Streetlighting Electricity Expense | \$36,360.36 | \$18,000.00 | \$54,360.36 | \$52,000.00 | \$56,590.00 | |
| 434.362 | Falls Lighting Electricity Expense | \$632.55 | \$400.00 | \$1,032.55 | \$1,200.00 | \$1,100.00 | |
| 434.376 | Repairs to Streetlights | \$326.19 | \$150.00 | \$476.19 | \$50.00 | \$750.00 | |
| 434.470 | Miscellaneous Expenses | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$25.00</u> | <u>\$25.00</u> | |
| | Total Expenses | <u>\$37,907.57</u> | <u>\$18,950.00</u> | <u>\$56,857.57</u> | <u>\$54,330.00</u> | <u>\$142,520.00</u> | |
| | net income/(loss) | <u>\$17,626.28</u> | <u>-\$17,555.00</u> | <u>\$71.28</u> | <u>\$0.00</u> | <u>\$0.00</u> | |

CDBG Fund

| Acct # | Revenue | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|----------------------------------|----------------------|-----------------------|----------------------|------------------------|----------------|
| | | 2004 9 months | projected 3 months | | | |
| 341.001 | Interest Income | \$3,018.58 | \$900.00 | \$3,918.58 | \$3,500.00 | \$3,500.00 |
| 342.200 | Rental Income - Murphy Bldg | \$10,335.52 | \$3,875.82 | \$14,211.34 | \$15,505.00 | \$14,200.00 |
| 351.090 | Federal Funds | \$21,306.92 | \$6,000.00 | \$27,306.92 | \$148,000.00 | \$145,000.00 |
| 379.000 | Match Factory Program Income | \$2,844.20 | \$0.00 | \$2,844.20 | \$0.00 | \$0.00 |
| 399.000 | Use of Prior Years Revenue | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$508,975.00 |
| | Total Revenue | \$37,505.22 | \$10,775.82 | \$48,281.04 | \$167,005.00 | \$671,675.00 |
| | <u>Expenses</u> | | | | | |
| 462.310 | Legal Expenses | \$117.00 | \$0.00 | \$117.00 | \$0.00 | \$125.00 |
| 462.316 | Murphy Income Acct Expenses | \$0.00 | \$4,500.00 | \$4,500.00 | \$0.00 | \$5,000.00 |
| 462.317 | Silk Mill Revitalization Project | \$4,071.10 | \$0.00 | \$4,071.10 | \$0.00 | \$5,000.00 |
| 465.341 | Advertising Expense | \$938.14 | \$500.00 | \$1,438.14 | \$2,000.00 | \$1,500.00 |
| 465.313 | Engineering Expense | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 465.372 | 2003 Project (water system) | \$0.00 | \$0.00 | \$0.00 | \$148,000.00 | \$148,000.00 |
| 465.470 | Administration Expense | \$15,100.00 | \$4,400.00 | \$19,500.00 | \$28,000.00 | \$29,000.00 |
| 465.471 | Staff Cost Reimbursement | \$8,761.60 | \$1,756.26 | \$10,517.86 | \$7,000.00 | \$15,000.00 |
| 465.480 | Other Expense | \$0.00 | \$0.00 | \$0.00 | \$50.00 | \$50.00 |
| 465.720 | Talleyrand Park Expansion | \$123,765.46 | \$0.00 | \$123,765.46 | \$302,000.00 | \$167,000.00 |
| 465.900 | CDBG Economic Development | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$212,000.00 |
| 492.002 | Transfer to Streetlighting Fund | \$0.00 | \$0.00 | 0 | \$0.00 | \$88,000.00 |
| | Total Expenses | \$152,753.30 | \$11,156.26 | \$163,909.56 | \$488,050.00 | \$671,675.00 |
| | net income/(loss) | <u>-\$115,248.08</u> | <u>-\$380.44</u> | <u>-\$115,628.52</u> | <u>-\$321,045.00</u> * | <u>\$0.00</u> |

* Program income from 2003 will be used to cover this deficit.

Water Fund

| Acct # | Revenue | 2004 | | Total 2004 | 2004 | | 2005 | |
|---------|-------------------------------------|---------------------|-----------------------|-----------------------|---------------------|-----------------------|------|--|
| | | 9 months | projected 3 months | | Budget | Budget | | |
| 341.000 | Interest Income - checking, savings | \$2,463.81 | \$1,250.00 | \$3,713.81 | \$1,000.00 | \$1,600.00 | | |
| 341.001 | Interest Income - CD | \$607.49 | \$542.00 | \$1,149.49 | \$1,375.00 | \$560.00 | | |
| 354.080 | Safe Water Grant | \$15,890.00 | \$0.00 | \$15,890.00 | \$213.00 | \$0.00 | | |
| 378.200 | Water Collections | \$676,634.95 | \$225,000.00 | \$901,634.95 | \$590,579.00 | \$1,032,050.00 | | |
| 378.202 | Water Surcharge | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$210,000.00 | | |
| 378.220 | Payment from Corning | \$154,000.00 | \$0.00 | \$154,000.00 | \$336,000.00 | \$0.00 | | |
| 378.900 | Water Meter Sales | \$5,690.00 | \$0.00 | \$5,690.00 | \$13,000.00 | \$4,000.00 | | |
| 378.901 | Water Line Repair Revenue | \$0.00 | \$0.00 | \$0.00 | \$100.00 | \$50.00 | | |
| 378.902 | Vacancy Charge Revenue | \$340.67 | \$60.00 | \$400.67 | \$450.00 | \$360.00 | | |
| 378.903 | Water On/Off Fee | \$615.50 | \$100.00 | \$715.50 | \$305.00 | \$500.00 | | |
| 378.905 | Services Provided by Water Dept | \$0.00 | \$0.00 | \$0.00 | \$100.00 | \$50.00 | | |
| 378.907 | Corning Equipment Rental | \$9,000.00 | \$0.00 | \$9,000.00 | \$37,000.00 | \$0.00 | | |
| 378.908 | Water Line Inspection Revenue | \$0.00 | \$50.00 | \$50.00 | \$500.00 | \$100.00 | | |
| 380.000 | Miscellaneous Revenue | \$0.00 | \$0.00 | \$0.00 | \$25.00 | \$25.00 | | |
| 380.003 | NSF Fee Revenue | \$20.00 | \$0.00 | \$20.00 | \$0.00 | \$20.00 | | |
| 383.400 | Tap Fees and Assessments | \$78,579.04 | \$1,000.00 | \$79,579.04 | \$4,000.00 | \$3,000.00 | | |
| 392.011 | Repayment of Due from | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,800.00 | | |
| | Total Revenue | <u>\$943,841.46</u> | <u>\$228,002.00</u> | <u>\$1,171,843.46</u> | <u>\$984,647.00</u> | <u>\$1,258,115.00</u> | | |
| | Expenses | | | | | | | |
| 448.140 | Salary Expense | \$194,059.21 | \$65,000.00 | \$259,059.21 | \$201,300.00 | \$274,000.00 | | |
| 448.156 | Ins - BC/BS | \$41,874.11 | \$16,150.00 | \$58,024.11 | \$79,000.00 | \$66,750.00 | | |
| 448.157 | Health Care - In House | \$6,374.73 | \$4,005.00 | \$10,379.73 | \$5,000.00 | \$7,800.00 | | |

Water Fund

| Acct # | Expenses (cont') | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|-----------------------------------|-------------|-----------------------|---------------|----------------|----------------|
| | | 9 months | projected 3 months | | | |
| 448.158 | Life Insurance Expense | \$638.14 | \$192.48 | \$830.62 | \$1,110.00 | \$1,000.00 |
| 448.160 | Retirement Expense | \$0.00 | \$19,607.87 | \$19,607.87 | \$19,000.00 | \$22,800.00 |
| 448.161 | Social Security Expense | \$14,845.27 | \$4,973.00 | \$19,818.27 | \$15,397.00 | \$21,000.00 |
| 448.191 | Workboot Expense | \$800.00 | \$0.00 | \$800.00 | \$850.00 | \$900.00 |
| 448.192 | CDL License | \$474.00 | \$0.00 | \$474.00 | \$50.00 | \$475.00 |
| 448.194 | Other Employee Benefits | \$1,164.00 | \$25.00 | \$1,189.00 | \$0.00 | \$800.00 |
| 448.196 | Enrollment Fee Exp-Retirement | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 448.210 | Office Supplies Expense | \$150.93 | \$20.00 | \$170.93 | \$100.00 | \$200.00 |
| 449.211 | Misc Office Expense | \$3,000.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$0.00 |
| 448.221 | Chemical Expense | \$6,394.16 | \$1,500.00 | \$7,894.16 | \$4,300.00 | \$8,400.00 |
| 448.230 | Heating Oil-Pump House | \$638.18 | \$500.00 | \$1,138.18 | \$250.00 | \$1,300.00 |
| 448.231 | Fuel Expense | \$4,107.19 | \$1,200.00 | \$5,307.19 | \$4,700.00 | \$5,800.00 |
| 448.250 | Material & Supplies Expense | \$26,276.81 | \$7,600.00 | \$33,876.81 | \$47,000.00 | \$34,900.00 |
| 448.251 | Vehicle/Equip Maintenance Expense | \$5,278.61 | \$1,500.00 | \$6,778.61 | \$2,000.00 | \$7,100.00 |
| 448.252 | Pump Maint/Repairs Expense | \$55.92 | \$100.00 | \$155.92 | \$5,000.00 | \$300.00 |
| 448.261 | Meter Expense | \$3,203.65 | \$300.00 | \$3,503.65 | \$10,000.00 | \$3,800.00 |
| 448.260 | Minor Equipment Expense | \$249.65 | \$500.00 | \$749.65 | \$1,180.00 | \$9,800.00 |
| 448.310 | Legal Expense | \$3,317.78 | \$750.00 | \$4,067.78 | \$3,500.00 | \$5,000.00 |
| 448.311 | Audit Expense | \$0.00 | \$1,750.00 | \$1,750.00 | \$3,000.00 | \$1,900.00 |
| 448.313 | Engineering Expense | \$3,869.85 | \$760.00 | \$4,629.85 | \$6,000.00 | \$4,900.00 |
| 448.316 | Water Testing Expense | \$900.00 | \$2,100.00 | \$3,000.00 | \$3,100.00 | \$3,200.00 |
| 448.317 | Data Processing Expense | \$288.75 | \$150.00 | \$438.75 | \$550.00 | \$500.00 |
| 448.318 | Service Agreement Expense | \$333.33 | \$0.00 | \$333.33 | \$0.00 | \$450.00 |
| 448.319 | Pest Control Expense | \$1,059.00 | \$354.00 | \$1,413.00 | \$1,500.00 | \$1,475.00 |
| 448.321 | Telephone Expense | \$3,297.36 | \$1,015.00 | \$4,312.36 | \$5,800.00 | \$4,700.00 |

Water Fund

| Acct # | Expenses (cont'l) | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|-------------------------------|--------------|-----------------------|---------------|----------------|----------------|
| | | 9 months | projected 3 months | | | |
| 448.325 | Postage Expense | \$852.93 | \$0.00 | \$852.93 | \$400.00 | \$950.00 |
| 448.331 | Travel Expenses | \$0.00 | \$0.00 | \$0.00 | \$10.00 | \$10.00 |
| 448.341 | Advertising Expense | \$833.69 | \$500.00 | \$1,333.69 | \$600.00 | \$1,450.00 |
| 448.342 | Printing Expense | \$550.02 | \$0.00 | \$550.02 | \$1,000.00 | \$650.00 |
| 448.351 | Commercial Ins Expense | \$19,563.70 | \$8,800.00 | \$28,363.70 | \$4,000.00 | \$32,750.00 |
| 448.354 | Workers Comp Ins Expense | \$11,582.50 | \$11,016.54 | \$22,599.04 | \$37,000.00 | \$26,250.00 |
| 448.361 | Electricity Expense | \$120,948.18 | \$46,250.00 | \$167,198.18 | \$275,000.00 | \$176,000.00 |
| 448.372 | Water Line Repairs Expense | \$0.00 | \$500.00 | \$500.00 | \$40,000.00 | \$10,000.00 |
| 448.374 | Equipment Maintenance Expense | \$1,911.20 | \$300.00 | \$2,211.20 | \$15,000.00 | \$2,400.00 |
| 449.383 | Office Rent | \$3,000.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$0.00 |
| 448.384 | Equipment Rental Expense | \$12,680.24 | \$0.00 | \$12,680.24 | \$41,500.00 | \$5,000.00 |
| 448.386 | Rental of Services | \$0.00 | \$0.00 | \$0.00 | \$300.00 | \$150.00 |
| 448.420 | Dues/Membership Expense | \$325.00 | \$0.00 | \$325.00 | \$300.00 | \$350.00 |
| 448.450 | Contracted Services | \$935.00 | \$100.00 | \$1,035.00 | \$500.00 | \$1,100.00 |
| 448.460 | Training Expense | \$373.50 | \$50.00 | \$423.50 | \$1,200.00 | \$800.00 |
| 448.461 | Drug Testing Expense | \$430.00 | \$180.00 | \$610.00 | \$490.00 | \$725.00 |
| 448.471 | Operators License Fee | \$0.00 | \$0.00 | \$0.00 | \$60.00 | \$50.00 |
| 448.472 | DEP Fees | \$0.00 | \$0.00 | \$0.00 | \$600.00 | \$100.00 |
| 448.474 | Repairs to Personal Property | \$103.32 | \$100.00 | \$203.32 | \$0.00 | \$300.00 |
| 448.475 | Sales Tax Expense | \$42.59 | \$300.00 | \$342.59 | \$0.00 | \$230.00 |
| 448.476 | Grant Expenses | \$603.20 | \$0.00 | \$603.20 | \$0.00 | \$0.00 |
| 448.700 | Capital Expenditures | \$0.00 | \$35,000.00 | \$35,000.00 | \$0.00 | \$94,900.00 |
| 448.800 | Depreciation Expense | \$43,959.60 | \$14,654.21 | \$58,613.81 | \$4,125.00 | \$0.00 |
| 448.900 | Permit Fees | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | \$500.00 |
| 471.700 | Debt Principal | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$66,000.00 |

Water Fund

| Acct # | | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|--------------------------|---------------------|-----------------------|---------------------|---------------------|-----------------------|
| | | 2004 9 months | projected 3 months | | | |
| | <u>Expenses (cont'd)</u> | | | | | |
| 472.700 | Debt Interest | \$0.00 | \$20,000.00 | \$20,000.00 | \$0.00 | \$198,000.00 |
| 489.000 | Miscellaneous Expenses | <u>\$20.00</u> | <u>\$0.00</u> | <u>\$20.00</u> | <u>\$275.00</u> | <u>\$200.00</u> |
| | Total Expenses | <u>\$541,365.30</u> | <u>\$267,803.10</u> | <u>\$809,168.40</u> | <u>\$849,047.00</u> | <u>\$1,108,115.00</u> |
| 492.010 | Transfer to General Fund | <u>\$101,700.00</u> | <u>\$33,900.00</u> | <u>\$135,600.00</u> | <u>\$135,600.00</u> | <u>\$150,000.00</u> |
| | net income/(loss) | <u>\$300,776.16</u> | <u>-\$73,701.10</u> | <u>\$227,075.06</u> | <u>\$0.00</u> | <u>\$0.00</u> |

NOTE: Water Fund and Corning Water Fund were combined for 2005.

Refuse Fund

| Acct # | Revenue | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|------------------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|
| | | 2004 9 months | projected 3 months | | | |
| 341.000 | Interest Income - cking,svgs | \$1,251.47 | \$410.00 | \$1,661.47 | \$2,200.00 | \$1,505.00 |
| 341.001 | Interest Income- CD'S | \$326.59 | \$120.00 | \$446.59 | \$475.00 | \$450.00 |
| 364.300 | Refuse Collections | \$640,390.69 | \$180,000.00 | \$820,390.69 | \$793,600.00 | \$840,000.00 |
| 364.800 | Grass Clippings Revenue | \$3,360.00 | \$0.00 | \$3,360.00 | \$3,500.00 | \$3,200.00 |
| 364.850 | Sale of Recyclables | \$5,106.40 | \$0.00 | \$5,106.40 | \$0.00 | \$5,000.00 |
| 380.000 | Miscellaneous Revenue | \$10.00 | \$0.00 | \$10.00 | \$10.00 | \$10.00 |
| 392.011 | Repayment of Due From | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$2,400.00</u> |
| | Total Revenue | <u>\$650,445.15</u> | <u>\$180,530.00</u> | <u>\$830,975.15</u> | <u>\$799,785.00</u> | <u>\$852,565.00</u> |
| | <u>Expenses</u> | | | | | |
| 427.140 | Salary Expense | \$160,207.03 | \$44,850.00 | \$205,057.03 | \$231,500.00 | \$217,000.00 |
| 427.156 | Insurance Expense-BC/BS | \$37,791.55 | \$12,150.00 | \$49,941.55 | \$53,900.00 | \$57,450.00 |
| 427.157 | Health Care - In House | \$11,199.04 | \$5,000.00 | \$16,199.04 | \$7,500.00 | \$7,500.00 |
| 427.158 | Life Insurance Expense | \$542.62 | \$145.00 | \$687.62 | \$750.00 | \$800.00 |
| 427.160 | Retirement Expense | \$0.00 | \$16,807.00 | \$16,807.00 | \$22,000.00 | \$19,500.00 |
| 427.161 | Social Security Expense | \$12,255.93 | \$3,431.00 | \$15,686.93 | \$17,710.00 | \$16,700.00 |
| 427.192 | Workboot Expense | \$825.00 | \$0.00 | \$825.00 | \$900.00 | \$900.00 |
| 427.193 | CDL License Expense | \$0.00 | \$0.00 | \$0.00 | \$50.00 | \$50.00 |

Refuse Fund

| Acct # | Expenses (cont') | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|----------------------------|------------------|-------------------------------|---------------|----------------|----------------|
| | | 2004 9 months | 2004 projected 3 months | | | |
| 427.194 | Other Employee Services | \$1,090.00 | \$0.00 | \$1,090.00 | \$0.00 | \$900.00 |
| 427.210 | Office Supplies Expense | \$0.00 | \$25.00 | \$25.00 | \$100.00 | \$25.00 |
| 427.231 | Fuel Expense | \$4,974.11 | \$2,000.00 | \$6,974.11 | \$6,500.00 | \$7,400.00 |
| 427.249 | Landfill Maintenance Exp | \$1,192.05 | \$50.00 | \$1,242.05 | \$100.00 | \$750.00 |
| 427.250 | Material & Supplies Exp | \$3,850.41 | \$900.00 | \$4,750.41 | \$6,000.00 | \$5,000.00 |
| 427.251 | Collection Equip Maint Exp | \$8,312.38 | \$3,100.00 | \$11,412.38 | \$15,000.00 | \$13,000.00 |
| 427.260 | Minor Equipment Expense | \$249.65 | \$250.00 | \$499.65 | \$500.00 | \$700.00 |
| 427.262 | Trash Receptacles | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,000.00 |
| 427.310 | Legal Expense | \$0.00 | \$100.00 | \$100.00 | \$250.00 | \$250.00 |
| 427.311 | Audit Expense | \$0.00 | \$1,750.00 | \$1,750.00 | \$3,000.00 | \$2,000.00 |
| 427.318 | Service Agreement Expense | \$333.33 | \$100.00 | \$433.33 | \$0.00 | \$500.00 |
| 427.319 | Pest Control Expense | \$1,066.00 | \$357.00 | \$1,423.00 | \$1,350.00 | \$1,475.00 |
| 427.321 | Telephone Expense | \$1,199.90 | \$400.00 | \$1,599.90 | \$0.00 | \$2,000.00 |
| 427.325 | Postage Expense | \$14.05 | \$0.00 | \$14.05 | \$0.00 | \$25.00 |
| 427.341 | Advertising Expense | \$238.91 | \$0.00 | \$238.91 | \$75.00 | \$275.00 |
| 427.342 | Printing Expense | \$203.02 | \$210.00 | \$413.02 | \$810.00 | \$500.00 |
| 427.351 | Insurance Expense-Property | \$6,519.90 | \$3,000.00 | \$9,519.90 | \$0.00 | \$10,950.00 |
| 427.354 | Workers Comp Ins Expense | \$7,719.00 | \$9,000.00 | \$16,719.00 | \$20,000.00 | \$19,250.00 |
| 427.365 | Tippling Fees - CCSWA | \$181,640.28 | \$75,000.00 | \$256,640.28 | \$248,000.00 | \$262,000.00 |

Refuse Fund

| Acct # | Expenses (cont') | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|--------------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|
| | | 2004 9 months | projected 3 months | | | |
| 427.366 | CCSWA - Cardboard | \$98.85 | \$60.00 | \$158.85 | \$375.00 | \$350.00 |
| 427.367 | CCSWA - Curbside | \$36,112.29 | \$14,000.00 | \$50,112.29 | \$54,000.00 | \$51,500.00 |
| 427.368 | CCSWA - Commercial | \$6,928.16 | \$3,100.00 | \$10,028.16 | \$9,000.00 | \$11,000.00 |
| 427.369 | CCSWA - Residue | \$51.52 | \$20.00 | \$71.52 | \$50.00 | \$100.00 |
| 427.385 | Equipment Rental Expense | \$520.00 | \$0.00 | \$520.00 | \$0.00 | \$300.00 |
| 427.454 | Contracted Services | \$470.00 | \$0.00 | \$470.00 | \$100.00 | \$500.00 |
| 427.460 | Training Expense | \$0.00 | \$0.00 | \$0.00 | \$25.00 | \$25.00 |
| 427.461 | Drug Testing Expense | \$0.00 | \$70.00 | \$70.00 | \$140.00 | \$140.00 |
| 427.700 | Capital Purchases | \$0.00 | \$42,800.00 | \$42,800.00 | \$0.00 | \$6,675.00 |
| 427.743 | License Expense | \$5.00 | \$5.00 | \$10.00 | \$0.00 | \$25.00 |
| 427.800 | Depreciation Expense | \$18,344.52 | \$6,115.00 | \$24,459.52 | \$0.00 | \$0.00 |
| 489.000 | Miscellaneous Expenses | \$0.00 | \$25.00 | \$25.00 | \$100.00 | \$50.00 |
| | Total Expenses | <u>\$503,954.50</u> | <u>\$244,820.00</u> | <u>\$748,774.50</u> | <u>\$699,785.00</u> | <u>\$722,565.00</u> |
| 492.001 | Transfer to General Fund | <u>\$75,000.00</u> | <u>\$25,000.00</u> | <u>\$100,000.00</u> | <u>\$100,000.00</u> | <u>\$130,000.00</u> |
| | net income/(loss) | <u>\$71,490.65</u> | <u>-\$89,290.00</u> | <u>-\$17,799.35</u> | <u>\$0.00</u> | <u>\$0.00</u> |

Sewer Fund

| Acct # | Revenue | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|---|-----------------------|---------------------|-----------------------|-----------------------|-----------------------|
| | | 9 months | 3 months | | | |
| 341.000 | Interest Income-Checking,savings | \$7,089.53 | \$2,450.00 | \$9,539.53 | \$10,000.00 | \$9,300.00 |
| 341.001 | Interest Income - CD's | \$428.30 | \$145.00 | \$573.30 | \$1,000.00 | \$550.00 |
| 341.002 | Debt Service -Semi-Annual Distr | \$0.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 |
| 341.005 | Accum Income in Excess of Debt | \$0.00 | \$0.00 | \$0.00 | \$250.00 | \$0.00 |
| 364.110 | Sewer Collections | \$684,819.61 | \$225,000.00 | \$909,819.61 | \$793,000.00 | \$919,010.00 |
| 364.130 | Operate-Spring,Benner,Walker | \$212,725.59 | \$200,000.00 | \$412,725.59 | \$513,000.00 | \$500,000.00 |
| 364.131 | Debt-Spring, Benner, Walker | \$52,506.30 | \$50,000.00 | \$102,506.30 | \$210,000.00 | \$104,593.00 |
| 364.171 | Rockview Surcharge | \$219.71 | \$4,888.00 | \$5,107.71 | \$2,450.00 | \$2,500.00 |
| 364.172 | Pretreatment Revenue | \$2,247.41 | \$0.00 | \$2,247.41 | \$1,500.00 | \$2,000.00 |
| 364.173 | Waste Disposal Revenue | \$128,834.21 | \$43,000.00 | \$171,834.21 | \$138,000.00 | \$150,000.00 |
| 364.174 | Bulk Hauling Permit Revenue | \$460.00 | \$0.00 | \$460.00 | \$385.00 | \$400.00 |
| 364.175 | Biosolids Spreading Revenue | \$1,960.00 | \$0.00 | \$1,960.00 | \$0.00 | \$1,000.00 |
| 380.000 | Miscellaneous Revenue | \$1,003.85 | \$150.00 | \$1,153.85 | \$100.00 | \$100.00 |
| 380.003 | NSF Fee | \$45.00 | \$0.00 | \$45.00 | \$0.00 | \$20.00 |
| 383.400 | Tap Fees & Assessments | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$0.00 |
| 391.100 | Sale of Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$10,000.00 | \$5,000.00 |
| 392.001 | Clasters Property (due from G/F) | \$0.00 | \$0.00 | \$0.00 | \$22,000.00 | \$22,000.00 |
| 392.011 | Repayment of Due From | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$200.00 |
| 396.000 | Use of reserves | \$0.00 | \$0.00 | \$0.00 | \$28,000.00 | \$0.00 |
| 399.000 | Reimbursement from FEMA for Flood Damage | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100,000.00 |
| | Total Revenue | <u>\$1,092,839.51</u> | <u>\$525,633.00</u> | <u>\$1,618,472.51</u> | <u>\$1,730,185.00</u> | <u>\$1,816,673.00</u> |

Sewer Fund

| Acct # | Revenue | 2004 | | | | |
|---------|---|-----------------------|-------------------------------|-----------------------|-----------------------|-----------------------|
| | | 2004 9 months | 2004 projected 3 months | Total 2004 | 2004 Budget | 2005 Budget |
| 341.000 | Interest Income-Checking,savings | \$7,089.53 | \$2,450.00 | \$9,539.53 | \$10,000.00 | \$9,300.00 |
| 341.001 | Interest Income - CD's | \$428.30 | \$145.00 | \$573.30 | \$1,000.00 | \$550.00 |
| 341.002 | Debt Service -Semi-Annual Distr | \$0.00 | \$0.00 | \$0.00 | \$500.00 | \$0.00 |
| 341.005 | Accum Income in Excess of Debt | \$0.00 | \$0.00 | \$0.00 | \$250.00 | \$0.00 |
| 364.110 | Sewer Collections | \$684,819.61 | \$225,000.00 | \$909,819.61 | \$793,000.00 | \$919,010.00 |
| 364.130 | Operate-Spring,Benner,Walker | \$212,725.59 | \$200,000.00 | \$412,725.59 | \$513,000.00 | \$500,000.00 |
| 364.131 | Debt-Spring, Benner, Walker | \$52,506.30 | \$50,000.00 | \$102,506.30 | \$210,000.00 | \$104,593.00 |
| 364.171 | Rockview Surcharge | \$219.71 | \$4,888.00 | \$5,107.71 | \$2,450.00 | \$2,500.00 |
| 364.172 | Pretreatment Revenue | \$2,247.41 | \$0.00 | \$2,247.41 | \$1,500.00 | \$2,000.00 |
| 364.173 | Waste Disposal Revenue | \$128,834.21 | \$43,000.00 | \$171,834.21 | \$138,000.00 | \$150,000.00 |
| 364.174 | Bulk Hauling Permit Revenue | \$460.00 | \$0.00 | \$460.00 | \$385.00 | \$400.00 |
| 364.175 | Biosolids Spreading Revenue | \$1,960.00 | \$0.00 | \$1,960.00 | \$0.00 | \$1,000.00 |
| 380.000 | Miscellaneous Revenue | \$1,003.85 | \$150.00 | \$1,153.85 | \$100.00 | \$100.00 |
| 380.003 | NSF Fee | \$45.00 | \$0.00 | \$45.00 | \$0.00 | \$20.00 |
| 383.400 | Tap Fees & Assessments | \$500.00 | \$0.00 | \$500.00 | \$0.00 | \$0.00 |
| 391.100 | Sale of Fixed Assets | \$0.00 | \$0.00 | \$0.00 | \$10,000.00 | \$5,000.00 |
| 392.001 | Clasters Property (due from G/F) | \$0.00 | \$0.00 | \$0.00 | \$22,000.00 | \$22,000.00 |
| 392.011 | Repayment of Due From | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$200.00 |
| 396.000 | Use of reserves | \$0.00 | \$0.00 | \$0.00 | \$28,000.00 | \$0.00 |
| 399.000 | Reimbursement from FEMA for Flood Damage | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$100,000.00 |
| | Total Revenue | <u>\$1,092,839.51</u> | <u>\$525,633.00</u> | <u>\$1,618,472.51</u> | <u>\$1,730,185.00</u> | <u>\$1,816,673.00</u> |

Sewer Fund

| Acct # | Expenses | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|-----------------------------------|--------------|--------------|---------------|----------------|----------------|
| | | 9 months | 3 months | | | |
| 429.140 | Salary Expense | \$320,656.64 | \$105,000.00 | \$425,656.64 | \$435,000.00 | \$450,000.00 |
| 429.156 | Ins Expense - BC/BS | \$78,560.89 | \$22,750.00 | \$101,310.89 | \$100,845.00 | \$116,500.00 |
| 429.157 | Health Care Exp - In House | \$10,997.97 | \$9,450.00 | \$20,447.97 | \$15,000.00 | \$20,000.00 |
| 429.158 | Life Insurance Expense | \$1,206.10 | \$362.00 | \$1,568.10 | \$1,550.00 | \$1,750.00 |
| 429.160 | Retirement Expense | \$0.00 | \$30,812.92 | \$30,812.92 | \$40,000.00 | \$37,300.00 |
| 429.161 | Social Security Expense | \$24,530.06 | \$8,033.00 | \$32,563.06 | \$33,280.00 | \$34,425.00 |
| 429.192 | Workboot Expense | \$1,375.00 | \$0.00 | \$1,375.00 | \$1,800.00 | \$1,700.00 |
| 429.193 | CDL License Expense | \$0.00 | \$0.00 | \$0.00 | \$45.00 | \$45.00 |
| 429.194 | Other Employee Services | \$1,759.50 | \$800.00 | \$2,559.50 | \$250.00 | \$735.00 |
| 429.195 | Operators License Expense | \$0.00 | \$0.00 | \$0.00 | \$50.00 | \$50.00 |
| 429.196 | Enrollment Fee-Retirement | \$0.00 | \$0.00 | \$0.00 | \$20.00 | \$20.00 |
| 429.210 | Office Supplies Exp - Facility | \$352.53 | \$40.00 | \$392.53 | \$500.00 | \$1,000.00 |
| 429.211 | Office Supplies Exp - System | \$0.00 | \$0.00 | \$0.00 | \$25.00 | \$25.00 |
| 429.215 | Copy Expense | \$18.41 | \$10.00 | \$28.41 | \$40.00 | \$50.00 |
| 429.221 | Chemical Expense | \$9,442.46 | \$4,600.00 | \$14,042.46 | \$15,000.00 | \$15,100.00 |
| 429.225 | Laboratory Supplies Expense | \$2,495.02 | \$200.00 | \$2,695.02 | \$3,200.00 | \$3,200.00 |
| 429.226 | Cleaning Supplies Expense | \$9.00 | \$25.00 | \$34.00 | \$0.00 | \$50.00 |
| 429.230 | Heat/Cool Expense | \$20,082.14 | \$6,700.00 | \$26,782.14 | \$35,500.00 | \$30,000.00 |
| 429.231 | Fuel Expense | \$3,830.70 | \$1,500.00 | \$5,330.70 | \$4,000.00 | \$5,700.00 |
| 429.250 | Materials & Supplies Exp-Facility | \$5,058.98 | \$2,000.00 | \$7,058.98 | \$3,500.00 | \$7,100.00 |
| 429.251 | Vehicle Maintenance Expense | \$221.85 | \$200.00 | \$421.85 | \$1,000.00 | \$600.00 |
| 429.252 | Materials & Supplies Exp-System | \$5,153.39 | \$1,000.00 | \$6,153.39 | \$15,500.00 | \$7,000.00 |
| 429.253 | Equipment Maint Exp - Facility | \$24,384.52 | \$30,000.00 | \$54,384.52 | \$50,000.00 | \$50,000.00 |
| 429.254 | Equipment Maint Exp - System | \$3,712.19 | \$250.00 | \$3,962.19 | \$200.00 | \$5,000.00 |
| 429.256 | Heat/Cool Maint Expense | \$425.00 | \$100.00 | \$525.00 | \$0.00 | \$0.00 |
| 429.257 | Facility Maintenance Expense | \$18,314.67 | \$19,000.00 | \$37,314.67 | \$27,000.00 | \$28,100.00 |

Sewer Fund

| Acct # | Expenses (cont') | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|-----------------------------------|------------------|-----------------------|---------------|----------------|----------------|
| | | 2004 9 months | projected 3 months | | | |
| 429.258 | System Maintenance Expense | \$0.00 | \$0.00 | \$0.00 | \$12,000.00 | \$50,000.00 |
| 429.260 | Minor Equipment Expense | \$1,974.48 | \$300.00 | \$2,274.48 | \$2,500.00 | \$2,400.00 |
| 429.261 | Equipment Expense | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 429.310 | Legal Expense | \$330.00 | \$150.00 | \$480.00 | \$1,000.00 | \$800.00 |
| 429.311 | Audit Expense | \$0.00 | \$6,250.00 | \$6,250.00 | \$4,000.00 | \$7,000.00 |
| 429.313 | Engineering Expense | \$0.00 | \$2,000.00 | \$2,000.00 | \$8,000.00 | \$2,500.00 |
| 429.315 | Analytical Testing Expense | \$3,363.00 | \$1,125.00 | \$4,488.00 | \$5,000.00 | \$4,800.00 |
| 429.316 | Copier Maint Agreement Exp | \$424.00 | \$142.00 | \$566.00 | \$350.00 | \$650.00 |
| 429.317 | Data Processing Expense | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$50.00 |
| 429.318 | Maintenance Contract Exp-Facility | \$698.25 | \$233.00 | \$931.25 | \$1,000.00 | \$1,000.00 |
| 429.319 | Pest Control Expense | \$406.00 | \$138.00 | \$544.00 | \$575.00 | \$575.00 |
| 429.320 | Maint Agreement Contract Exp | \$333.34 | \$0.00 | \$333.34 | \$0.00 | \$500.00 |
| 429.321 | Telephone Expense | \$3,474.59 | \$1,500.00 | \$4,974.59 | \$7,000.00 | \$9,000.00 |
| 429.322 | Communications - Internet | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$150.00 |
| 429.325 | Postage Expense | \$25.75 | \$10.00 | \$35.75 | \$25.00 | \$50.00 |
| 429.331 | Travel Expense | \$0.00 | \$0.00 | \$0.00 | \$20.00 | \$15.00 |
| 429.341 | Advertising Expense | \$140.90 | \$100.00 | \$240.90 | \$350.00 | \$300.00 |
| 429.342 | Printing Expense | \$391.33 | \$205.00 | \$596.33 | \$1,000.00 | \$750.00 |
| 429.350 | Insurance Expense | \$0.00 | \$0.00 | \$0.00 | \$75.00 | \$0.00 |
| 429.351 | Commercial Insurance Expense | \$18,255.72 | \$8,175.00 | \$26,430.72 | \$15,000.00 | \$29,500.00 |
| 429.354 | Worker's Comp Ins Expense | \$12,865.00 | \$12,250.00 | \$25,115.00 | \$35,000.00 | \$29,000.00 |
| 429.357 | Public Officials Liab Ins Exp | \$3,132.00 | \$0.00 | \$3,132.00 | \$3,300.00 | \$3,300.00 |
| 429.361 | Electricity Expense | \$123,235.52 | \$40,000.00 | \$163,235.52 | \$182,000.00 | \$171,400.00 |
| 429.384 | Equipment Rental Exp-System | \$0.00 | \$0.00 | \$0.00 | \$200.00 | \$200.00 |
| 429.385 | Equipment Rental Exp-Facility | \$0.00 | \$7,000.00 | \$7,000.00 | \$1,970.00 | \$1,500.00 |
| 429.420 | Dues/Memberships Expense | \$414.00 | \$0.00 | \$414.00 | \$90.00 | \$475.00 |

Sewer Fund

| Acct # | Expenses (cont') | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | | 2004 9 months | projected 3 months | | | |
| 429.450 | Contracted Services Exp-System | \$120.00 | \$40.00 | \$160.00 | \$1,000.00 | \$250.00 |
| 429.453 | Service Contract Exp-Facility | \$0.00 | \$0.00 | \$0.00 | \$12,500.00 | \$0.00 |
| 429.461 | Drug Testing Expense | \$0.00 | \$0.00 | \$0.00 | \$275.00 | \$275.00 |
| 429.462 | Training Expense | \$1,670.17 | \$25.00 | \$1,695.17 | \$1,300.00 | \$1,800.00 |
| 429.469 | Biosolids Recycling Expense | \$21,283.73 | \$7,095.00 | \$28,378.73 | \$34,000.00 | \$30,500.00 |
| 429.471 | SBW Jt Auth (Act339 42%) | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 429.472 | Permit Fees Expense | \$257.00 | \$0.00 | \$257.00 | \$400.00 | \$300.00 |
| 429.473 | Other Fees Expense | \$138.53 | \$0.00 | \$138.53 | \$150.00 | \$150.00 |
| 429.474 | Repairs to Property due to Sewer | \$30.00 | \$50.00 | \$80.00 | \$3,500.00 | \$300.00 |
| 429.700 | Capital Expenditures | \$0.00 | \$0.00 | \$0.00 | \$112,000.00 | \$151,900.00 |
| 429.800 | Depreciation Expense | \$254,619.45 | \$84,873.15 | \$339,492.60 | \$0.00 | \$0.00 |
| 471.000 | Authority Payment-Debt Service | \$124,565.00 | \$127,065.00 | \$251,630.00 | \$249,200.00 | \$249,033.00 |
| 472.000 | Trustee Fee | \$0.00 | \$500.00 | \$500.00 | \$1,000.00 | \$750.00 |
| 489.000 | Miscellaneous Expenses-Facility | \$25.50 | \$25.00 | \$50.50 | \$1,100.00 | \$50.00 |
| | Total Expenses | <u>\$1,104,760.28</u> | <u>\$542,084.07</u> | <u>\$1,646,844.35</u> | <u>\$1,480,185.00</u> | <u>\$1,566,673.00</u> |
| 492.001 | Transfer to General Fund | <u>\$187,500.00</u> | <u>\$62,500.00</u> | <u>\$250,000.00</u> | <u>\$250,000.00</u> | <u>\$250,000.00</u> |
| | net income/(loss) | <u>-\$199,420.77</u> | <u>-\$78,951.07</u> | <u>-\$278,371.84</u> | <u>\$0.00</u> | <u>\$0.00</u> |

Pool Fund

2004

| Acct # | Revenue | 2004 | | Total | 2004 | | 2005 |
|---------|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------|
| | | 9 months | 3 months | | Budget | Budget | |
| 341.000 | Interest Income | \$158.12 | \$46.00 | \$204.12 | \$50.00 | \$200.00 | |
| 357.007 | Donations from Municipalities | \$1,050.00 | \$0.00 | \$1,050.00 | \$0.00 | \$1,000.00 | |
| 367.201 | Membership Revenue | \$693.00 | \$0.00 | \$693.00 | \$0.00 | \$650.00 | |
| 367.202 | Daily Admissions | \$400.50 | \$0.00 | \$400.50 | \$0.00 | \$350.00 | |
| | Total Revenue | \$2,301.62 | \$46.00 | \$2,347.62 | \$50.00 | \$2,200.00 | |
| 392.001 | Transfer from General Fund | \$13,000.00 | \$0.00 | \$13,000.00 | \$13,000.00 | \$18,000.00 | |
| | Expenses | | | | | | |
| 452.210 | Office Supplies Expense | \$0.00 | \$0.00 | \$0.00 | \$10.00 | \$10.00 | |
| 452.247 | Pool Supplies Expense | \$3,862.75 | \$0.00 | \$3,862.75 | \$6,000.00 | \$4,815.00 | |
| 452.250 | Repairs & Maintenance Exp | \$471.93 | \$0.00 | \$471.93 | \$2,215.00 | \$2,200.00 | |
| 452.310 | Legal Expense | \$288.00 | \$0.00 | \$288.00 | \$0.00 | \$300.00 | |
| 452.321 | Telephone Expense | \$498.86 | \$193.00 | \$691.86 | \$850.00 | \$800.00 | |
| 452.341 | Advertising Expense | \$0.00 | \$0.00 | \$0.00 | \$50.00 | \$50.00 | |
| 452.361 | Electricity Expense | \$2,633.06 | \$650.00 | \$3,283.06 | \$3,600.00 | \$3,600.00 | |
| 452.800 | Depreciation Expense | \$4,873.32 | \$1,624.44 | \$6,497.76 | \$0.00 | \$0.00 | |
| 489.000 | Miscellaneous Expenses | \$0.00 | \$25.00 | \$25.00 | \$25.00 | \$25.00 | |
| 492.000 | Payments on Due To's | \$0.00 | \$0.00 | \$0.00 | \$300.00 | \$8,400.00 | |
| | Total Expenses | \$12,627.92 | \$2,492.44 | \$15,120.36 | \$13,050.00 | \$20,200.00 | |
| | net income/(loss) | \$2,673.70 | -\$2,446.44 | \$227.26 | \$0.00 | \$0.00 | |

Parks & Recreation Fund

| Acct # | Revenue | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|----------------------------------|------------------|-----------------------|---------------|----------------|----------------|
| | | 2004 9 months | projected 3 months | | | |
| 301.100 | Real Estate Tax - Current | \$65,257.41 | \$1,000.00 | \$66,257.41 | \$44,915.00 | \$66,000.00 |
| 301.200 | Real Estate Tax - Supplement | \$191.48 | \$100.00 | \$291.48 | \$100.00 | \$250.00 |
| 301.400 | Real Estate Tax - Delinquent | \$637.84 | \$90.00 | \$727.84 | \$800.00 | \$650.00 |
| 341.000 | Interest Income - Checking, Svgs | \$582.23 | \$150.00 | \$732.23 | \$250.00 | \$600.00 |
| 341.001 | Interest Income - CD | \$0.00 | \$0.00 | \$0.00 | \$25.00 | \$0.00 |
| 342.451 | Rentals - Governor's Park | \$3,530.00 | \$0.00 | \$3,530.00 | \$3,300.00 | \$3,400.00 |
| 342.452 | Park Reservations - Talleyrand | \$425.00 | \$100.00 | \$525.00 | \$1,200.00 | \$500.00 |
| 354.000 | Grant Revenue - PCC | \$0.00 | \$200.00 | \$200.00 | \$0.00 | \$1,000.00 |
| 367.800 | Sale of Fish Food | \$2,074.80 | \$300.00 | \$2,374.80 | \$2,650.00 | \$2,100.00 |
| 387.000 | Donations | \$160.78 | \$86.00 | \$246.78 | \$5,000.00 | \$100.00 |
| | Total Revenue | \$72,859.54 | \$2,026.00 | \$74,885.54 | \$58,240.00 | \$74,600.00 |
| 392.001 | Transfer from General Fund | \$15,000.00 | \$0.00 | \$15,000.00 | \$15,000.00 | \$30,000.00 |
| | <u>Expenses</u> | | | | | |
| 451.140 | Salary Expense | \$24,259.65 | \$7,500.00 | \$31,759.65 | \$33,500.00 | \$35,000.00 |
| 451.160 | Retirement Expense | \$0.00 | \$2,802.00 | \$2,802.00 | \$0.00 | \$3,500.00 |
| 451.161 | Social Security Expense | \$1,871.51 | \$575.00 | \$2,446.51 | \$2,565.00 | \$2,680.00 |
| 451.194 | Other Employee Benefits | \$427.65 | \$35.00 | \$462.65 | \$75.00 | \$475.00 |
| 451.213 | Property Maintenance Expense | \$789.70 | \$100.00 | \$889.70 | \$1,300.00 | \$1,300.00 |
| 451.231 | Fuel Expense | \$1,612.59 | \$650.00 | \$2,262.59 | \$300.00 | \$3,000.00 |
| 451.239 | Fish Food Expense | \$94.95 | \$20.00 | \$114.95 | \$225.00 | \$200.00 |

Parks & Recreation Fund

| Acct # | Expenses (cont'd) | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|---|--------------------|-----------------------|--------------------|--------------------|---------------------|
| | | 2004 9 months | projected 3 months | | | |
| 451.247 | Park Improvements & Equipment | \$34.50 | \$3,000.00 | \$3,034.50 | \$7,000.00 | \$10,000.00 |
| 451.250 | Material & Supplies Expense | \$3,820.51 | \$5,000.00 | \$8,820.51 | \$15,000.00 | \$6,000.00 |
| 451.251 | Vehicle/Equipment Maint Expense | \$1,157.56 | \$350.00 | \$1,507.56 | \$2,000.00 | \$2,000.00 |
| 451.261 | Minor Equipment Expense | \$0.00 | \$5,000.00 | \$5,000.00 | \$5,000.00 | \$9,995.00 |
| 451.341 | Advertising Expense | \$0.00 | \$0.00 | \$0.00 | \$75.00 | \$50.00 |
| 451.342 | Printing Expense | \$44.00 | \$0.00 | \$44.00 | \$0.00 | \$50.00 |
| 451.351 | Insurance Expense | \$1,303.98 | \$600.00 | \$1,903.98 | \$0.00 | \$2,500.00 |
| 451.354 | Workers Comp Insurance Expense | \$0.00 | \$0.00 | \$0.00 | \$1,100.00 | \$1,100.00 |
| 451.361 | Electricity Expense | \$89.15 | \$290.00 | \$379.15 | \$0.00 | \$1,000.00 |
| 451.700 | Matching Funds to Purchase Reynolds Ave Park | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$19,000.00 |
| 451.701 | Matching Funds for PCC Grant | 0.00 | \$500.00 | \$500.00 | \$0.00 | \$2,000.00 |
| 489.000 | Miscellaneous Expense | 0.00 | \$0.00 | \$0.00 | \$100.00 | \$50.00 |
| 492.000 | Payment on Due to's | <u>5,000.00</u> | <u>\$0.00</u> | <u>\$5,000.00</u> | <u>\$5,000.00</u> | <u>\$4,700.00</u> |
| | Total Expenses | <u>\$40,505.75</u> | <u>\$26,422.00</u> | <u>\$66,927.75</u> | <u>\$73,240.00</u> | <u>\$104,600.00</u> |
| | net income/(loss) | <u>\$47,353.79</u> | <u>-\$24,396.00</u> | <u>\$22,957.79</u> | <u>\$0.00</u> | <u>\$0.00</u> |

Bellefonte Fire Department Operating Fund

| Acct# | Revenue | 2004 | | Total | 2004 | | 2005 |
|---------|----------------------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|------|
| | | 9 months | projected 3 months | | 2003 | Budget | |
| 301.100 | Real Estate Tax - Current | \$77,493.12 | \$4,600.00 | \$82,093.12 | \$81,000.00 | \$81,000.00 | |
| 301.200 | Real Estate Tax - Supplement | \$765.84 | \$300.00 | \$1,065.84 | \$180.00 | \$850.00 | |
| 301.400 | Real Estate Tax - Delinquent | \$1,324.02 | \$300.00 | \$1,624.02 | \$600.00 | \$1,400.00 | |
| 341.000 | Interest Income - Checking, Svgs | \$686.48 | \$310.00 | \$996.48 | \$700.00 | \$900.00 | |
| 341.001 | Interest Income - CD | \$4.09 | \$0.00 | \$4.09 | \$50.00 | \$0.00 | |
| 362.200 | Spring, Benner, Marlon | \$45,074.00 | \$18,905.00 | \$63,979.00 | \$68,360.00 | \$65,500.00 | |
| 392.011 | Payment on Due from Parks | \$0.00 | \$0.00 | \$0.00 | \$550.00 | \$550.00 | |
| 392.017 | Transfer from Fire Equipment | \$10,000.00 | \$0.00 | \$10,000.00 | \$0.00 | \$0.00 | |
| | Total Revenue | \$135,347.55 | \$24,415.00 | \$159,762.55 | \$151,440.00 | \$150,200.00 | |
| | Expenses | | | | | | |
| 411.210 | Office Supplies Expense | \$403.51 | \$0.00 | \$403.51 | \$300.00 | \$500.00 | |
| 411.215 | Copy Expense | \$158.25 | \$50.00 | \$208.25 | \$0.00 | \$0.00 | |
| 411.230 | Heating/Cooling Expense | \$7,325.64 | \$1,600.00 | \$8,925.64 | \$9,800.00 | \$9,200.00 | |
| 411.231 | Fuel Expense | \$3,625.11 | \$1,015.00 | \$4,640.11 | \$4,300.00 | \$5,000.00 | |
| 411.250 | Materials & Supplies Expense | \$2,190.18 | \$150.00 | \$2,340.18 | \$3,900.00 | \$2,700.00 | |
| 411.251 | Equipment Maintenance Expense | \$19,133.47 | \$6,200.00 | \$25,333.47 | \$30,000.00 | \$27,050.00 | |
| 411.253 | Chiefs Vehicle Maint Expense | \$0.00 | \$0.00 | \$0.00 | \$600.00 | \$0.00 | |
| 411.260 | Minor Equipment Expense | \$267.50 | \$640.00 | \$907.50 | \$8,000.00 | \$1,225.00 | |
| 411.261 | Safety Equipment Expense | \$483.20 | \$0.00 | \$483.20 | \$0.00 | \$1,000.00 | |
| 411.317 | Professional Fees Expense | \$0.00 | \$0.00 | \$0.00 | \$125.00 | \$125.00 | |
| 411.321 | Cellular Phone (CCFCA) Expense | \$1,685.35 | \$515.00 | \$2,200.35 | \$2,200.00 | \$2,400.00 | |
| 411.327 | Radio Maintenance Expense | \$0.00 | \$0.00 | \$0.00 | \$1,725.00 | \$500.00 | |
| 411.329 | Alarm Maintenance Expense | \$0.00 | \$0.00 | \$0.00 | \$150.00 | \$150.00 | |
| 411.341 | Advertising Expense | \$0.00 | \$0.00 | \$0.00 | \$900.00 | \$250.00 | |
| 411.361 | Electricity Expense | \$1,984.93 | \$700.00 | \$2,684.93 | \$4,100.00 | \$2,850.00 | |
| 411.373 | Building Maintenance Expense | \$0.00 | \$0.00 | \$0.00 | \$950.00 | \$300.00 | |
| 411.420 | Association Dues/Membership Exp | \$295.00 | \$115.00 | \$410.00 | \$250.00 | \$500.00 | |
| 411.462 | Training Expense | \$507.11 | \$0.00 | \$507.11 | \$300.00 | \$750.00 | |
| 411.470 | Payment on Fire Equipment Loan | \$27,309.99 | \$4,250.00 | \$31,559.99 | \$79,245.00 | \$95,600.00 | |
| 411.740 | Major Equipment Expense | \$0.00 | \$0.00 | \$0.00 | \$4,545.00 | \$0.00 | |
| 489.000 | Miscellaneous Expenses | \$93.75 | \$0.00 | \$93.75 | \$50.00 | \$100.00 | |
| | Total Expenses | \$65,462.99 | \$15,235.00 | \$80,697.99 | \$151,440.00 | \$150,200.00 | |
| | net income/(loss) | \$69,884.56 | \$9,180.00 | \$79,064.56 | \$0.00 | \$0.00 | |

Fire Equipment Fund

| Acct # | Revenue | 2004 | | Total 2004 | 2004 Budget | 2005 Budget |
|---------|-------------------------------------|---------------------|-----------------------|---------------------|--------------------|--------------------|
| | | 2004 9 months | projected 3 months | | | |
| 301.100 | Real Estate Tax - Current | \$8,157.17 | \$450.00 | \$8,607.17 | \$8,300.00 | \$8,300.00 |
| 301.200 | Real Estate Tax - Supplement | \$0.00 | \$0.00 | \$0.00 | \$300.00 | \$100.00 |
| 301.400 | Real Estate Tax - Delinquent | \$1,892.41 | \$475.00 | \$2,367.41 | \$3,500.00 | \$2,000.00 |
| 341.000 | Interest Revenue - Checking, Svgs | \$341.43 | \$100.00 | \$441.43 | \$40.00 | \$400.00 |
| 341.001 | Interest Revenue - CD | \$59.88 | \$0.00 | \$59.88 | \$400.00 | \$0.00 |
| 362.200 | Spring, Benner, Marion | \$13,206.00 | \$2,769.00 | \$15,975.00 | \$20,000.00 | \$18,700.00 |
| | Total Revenue | <u>\$23,656.89</u> | <u>\$3,794.00</u> | <u>\$27,450.89</u> | <u>\$32,540.00</u> | <u>\$29,500.00</u> |
| | Expenses | | | | | |
| 411.325 | Postage Expense | \$19.53 | \$0.00 | \$19.53 | \$0.00 | \$20.00 |
| 411.470 | Payment on Fire Equipment | \$38,278.29 | \$0.00 | \$38,278.29 | \$0.00 | \$0.00 |
| 492.003 | Transfer to Logan's | \$5,000.00 | \$0.00 | \$5,000.00 | \$0.00 | \$5,000.00 |
| 492.004 | Transfer to Undine's | \$5,000.00 | \$0.00 | \$5,000.00 | \$0.00 | \$5,000.00 |
| 489.000 | Miscellaneous Expense | \$0.00 | \$0.00 | \$0.00 | \$50.00 | \$0.00 |
| 900.000 | For Future Fire Equipment Purchases | \$0.00 | \$0.00 | \$0.00 | \$32,490.00 | \$19,480.00 |
| | Total Expenses | <u>\$48,297.82</u> | <u>\$0.00</u> | <u>\$48,297.82</u> | <u>\$32,540.00</u> | <u>\$29,500.00</u> |
| | net income/(loss) | <u>-\$24,640.93</u> | <u>\$3,794.00</u> | <u>-\$20,846.93</u> | <u>\$0.00</u> | <u>\$0.00</u> |

Special Projects Fund

| Acct # | Revenue | 2004 | | | | |
|---------|--|--------------------|-------------------------------|--------------------|---------------------|--------------------|
| | | 2004 9 months | 2004 projected 3 months | Total 2004 | 2004 Budget | 2005 Budget |
| 341.000 | Interest - Checking,Savings | \$458.59 | \$140.00 | \$598.59 | \$1,500.00 | \$400.00 |
| 354.030 | State Grants | \$51,700.19 | \$16,085.39 | \$67,785.58 | \$55,900.00 | \$13,342.00 |
| 358.000 | Other Municipalities portion of LUPTAP Grant | \$4,427.00 | \$83.00 | \$4,510.00 | \$4,510.00 | \$0.00 |
| 380.000 | Miscellaneous Revenue | \$301.60 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 399.000 | Use of prior year revenue | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$0.00</u> | <u>\$7,466.94</u> |
| | Total Revenue | <u>\$56,887.38</u> | <u>\$16,308.39</u> | <u>\$72,894.17</u> | <u>\$61,910.00</u> | <u>\$21,208.94</u> |
| 392.001 | Transfer In from General Fund | <u>\$2,123.00</u> | <u>\$0.00</u> | <u>\$2,123.00</u> | <u>\$52,123.00</u> | <u>\$0.00</u> |
| | <u>Expenses</u> | | | | | |
| 435.249 | Bike Path Expenses | \$31,855.99 | \$1,781.39 | \$33,637.38 | \$0.00 | \$0.00 |
| 489.000 | Miscellaneous Expense | \$0.00 | \$0.00 | \$0.00 | \$25.00 | \$25.00 |
| 414.313 | Borough Match for Luptap Grant | \$0.00 | \$0.00 | \$0.00 | \$2,123.00 | \$0.00 |
| 489.000 | Phoenix Ave and other Grants Exp | \$0.00 | \$0.00 | \$0.00 | \$2,901.00 | \$0.00 |
| 490.000 | Nittany Valley Jt Comp Plan | \$11,953.65 | \$15,043.58 | \$26,997.23 | \$56,000.00 | \$21,183.94 |
| 491.000 | Phoenix Ave Grant Expense | \$5,682.56 | \$0.00 | \$5,682.56 | \$2,901.00 | \$0.00 |
| 493.000 | Penn Eagle Water Grant Expenses | \$2,144.09 | \$0.00 | \$2,144.09 | \$50,083.00 | \$0.00 |
| 495.000 | Boro Match for PCC Grant | <u>\$4,308.11</u> | <u>\$0.00</u> | <u>\$4,308.11</u> | <u>\$0.00</u> | <u>\$0.00</u> |
| | Total Expenses | <u>\$55,944.40</u> | <u>\$16,824.97</u> | <u>\$72,769.37</u> | <u>\$114,033.00</u> | <u>\$21,208.94</u> |
| | Net income/(loss) | <u>\$3,065.98</u> | <u>-\$516.58</u> | <u>\$2,247.80</u> | <u>\$0.00</u> | <u>\$0.00</u> |

Highway Aid Fund

| Acct # | 2004 | | | | | 2005 Budget |
|-----------------|--|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| | 2004 9 months | 2004 projected 3 months | Total 2004 | 2004 Budget | 2005 Budget | |
| <u>Revenue</u> | | | | | | |
| 341.001 | Interest Income - Checking, | \$1,001.97 | \$400.00 | \$1,401.97 | \$450.00 | \$1,200.00 |
| 341.002 | Interest Income - CD | \$0.00 | \$0.00 | \$0.00 | \$200.00 | \$0.00 |
| 355.020 | State Aid Revenue | \$104,916.11 | \$0.00 | \$104,916.11 | \$104,631.45 | \$107,508.64 |
| 399.000 | Use of Equipment Allotment from Prior Years | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$30,316.36 |
| | Total Revenue | <u>\$105,918.08</u> | <u>\$400.00</u> | <u>\$106,318.08</u> | <u>\$105,281.45</u> | <u>\$139,025.00</u> |
| <u>Expenses</u> | | | | | | |
| 430.000 | Major Equipment Expense | \$0.00 | \$11,000.00 | \$11,000.00 | \$28,106.45 | \$35,000.00 |
| 430.200 | Office Supplies Expense | \$78.00 | \$0.00 | \$78.00 | \$25.00 | \$25.00 |
| 430.260 | Minor Equipment Expense | \$6,563.15 | \$7,800.00 | \$14,363.15 | \$7,000.00 | \$7,000.00 |
| 432.000 | Snow & Ice Removal Expen | \$10,644.57 | \$13,000.00 | \$23,644.57 | \$40,000.00 | \$40,000.00 |
| 438.000 | Road & Street Resurfacing I | \$153.92 | \$2,000.00 | \$2,153.92 | \$150.00 | \$2,000.00 |
| 439.000 | Project Work Expense | \$0.00 | \$55,000.00 | \$55,000.00 | \$30,000.00 | \$55,000.00 |
| | Total Expenses | <u>\$17,439.64</u> | <u>\$88,800.00</u> | <u>\$106,239.64</u> | <u>\$105,281.45</u> | <u>\$139,025.00</u> |
| | net income/(loss) | <u>\$88,478.44</u> | <u>-\$88,400.00</u> | <u>\$78.44</u> | <u>\$0.00</u> | <u>\$0.00</u> |