

BOROUGH OF BELLEFONTE

2006 BUDGET

Prepared by Ralph W. Stewart, Borough Manager

BELLEFONTE BOROUGH 2006 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 Hurricane Katrina. 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 96 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 developable land are rewarded.

The total assessed value (50% of actual value) for all real estate in Bellefonte Borough increased slightly to \$95,748,530. One mill is now worth \$95,749. There is a slight increase in the Streetlighting tax due to insufficient revenues to cover streetlighting expenses. The real estate tax for Bellefonte Borough breaks down as follows:

Real Estate Tax Millage Breakdown	2006
General Fund (admin., streets, police)	5.575
Logans	0.450
Undines	0.450
Fire Equipment Fund	0.100
Streetlighting	0.650
Parks	0.750
Total	7.975

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 2004, 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. As of this writing, the legislature is considering an amendment that would allow tax exemption to anyone earning less than \$12,000 annually. A \$12,000 exemption level will significantly impact the amount of tax collected.

Water customers will not see an increase at this time. Meter readings will begin in January with intentions of showing customers how much water they are using. After readings have been taken and customers have had a chance to review readings, a determination will be made as to when billing will switch from a flat rate to a metered rate. Sewer customers will see a \$1.00 per quarter increase to due increased costs of operation and maintenance. Refuse customers will see a \$1.00 per quarter increase due to higher fuel expenses.

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 2006 BUDGET		
FUND	REVENUES	DISBURSEMENTS
General Fund (adm., police, streets)	\$2,762,900.00	\$2,762,900.00
Streetlight Fund	\$59,675.00	\$59,675.00
CDBG Fund	\$606,720.00	\$606,720.00
Water Fund	\$1,041,640.00	\$1,041,640.00
Refuse Fund	\$870,937.00	\$870,937.00
Sewer Fund	\$2,005,830.00	\$2,005,830.00
Pool Fund	\$13,900.00	\$13,900.00
Parks Fund	\$97,450.00	\$97,450.00
Bellefonte Fire Dept. Operating Fund	\$89,090.00	\$89,090.00
Fire Equipment Fund	\$110,000.00	\$110,000.00
Special Projects	\$28,820.00	\$28,820.00
Highway Aid Fund	\$116,250.00	\$116,250.00
Totals	\$7,803,212.00	\$7,803,212.00

Throughout 2006 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.

General Fund

Acct #	Revenue	2005		Total 2005	2005		2006	
		9 months	3 months		Budget	Budget		
301.100	Real Estate Tax - Current	\$483,516.56	\$8,000.00	\$491,516.56	\$600,630.00	\$490,000.00		
301.200	Real Estate Tax - Supplement	\$884.26	\$0.00	\$884.26	\$3,000.00	\$700.00		
301.400	Real Estate Tax - Delinquent	\$18,140.66	\$3,000.00	\$21,140.66	\$15,000.00	\$19,000.00		
310.030	Per Capita Tax - Delinquent	\$291.50	\$16.50	\$308.00	\$700.00	\$100.00		
310.100	Real Estate Transfer Tax	\$61,054.66	\$16,000.00	\$77,054.66	\$60,000.00	\$66,000.00		
310.200	Earned Income Tax	\$282,732.47	\$243,900.00	\$526,632.47	\$500,000.00	\$523,000.00		
310.430	Occupation Tax - Delinquent	\$577.50	\$22.00	\$599.50	\$2,000.00	\$350.00		
310.500	Occupation Privilege Tax/EMST	\$98,954.47	\$17,800.00	\$116,754.47	\$13,000.00	\$76,000.00		
320.000	Other Permit/License Revenue	\$100.00	\$0.00	\$100.00	\$50.00	\$50.00		
321.800	Cable TV Franchise Revenue	\$40,701.51	\$38,000.00	\$78,701.51	\$74,500.00	\$77,000.00		
322.804	Street Opening Permits	\$1,350.00	\$150.00	\$1,500.00	\$700.00	\$1,000.00		
322.902	Dumpster Permit Revenue	\$80.00	\$20.00	\$100.00	\$130.00	\$70.00		
331.000	Other Fine Revenue	\$163.00	\$0.00	\$163.00	\$0.00	\$25.00		
331.001	Dog/Cat Fines	\$120.00	\$50.00	\$170.00	\$200.00	\$100.00		
331.100	J P Fines	\$29,256.39	\$7,000.00	\$36,256.39	\$35,000.00	\$35,000.00		
331.110	State Police Fines	\$2,348.93	\$2,446.23	\$4,795.16	\$4,000.00	\$4,200.00		
331.111	Probation Office Fines	\$5,004.71	\$1,675.00	\$6,679.71	\$5,100.00	\$6,300.00		
331.113	DUI Checkpoint Fines	\$1,143.90	\$150.00	\$1,293.90	\$950.00	\$1,000.00		
331.120	Ordinance Violations	\$315.00	\$160.00	\$475.00	\$1,000.00	\$450.00		
331.600	Parking Fines	\$21,002.89	\$5,500.00	\$26,502.89	\$25,000.00	\$26,000.00		
331.601	Parking Fines - Lot A	\$2,112.00	\$725.00	\$2,837.00	\$3,000.00	\$2,750.00		
331.602	Parking Fines - Lot D	\$2,610.00	\$875.00	\$3,485.00	\$2,900.00	\$3,400.00		
341.000	Interest Income - Cking, Saving	\$19,607.16	\$5,500.00	\$25,107.16	\$9,500.00	\$20,000.00		
341.001	Interest Income - CD's	\$533.32	\$125.00	\$658.32	\$350.00	\$0.00		
342.460	Tower Rental	\$10,600.00	\$3,000.00	\$13,600.00	\$14,500.00	\$13,000.00		
342.461	Water Tank Rental	\$9,000.00	\$3,000.00	\$12,000.00	\$11,000.00	\$12,000.00		
342.463	CW Tank Rental - Nextel	\$9,000.00	\$3,000.00	\$12,000.00	\$11,000.00	\$12,000.00		
342.464	CW Tank Rental - Cingular	\$20,000.00	\$4,000.00	\$24,000.00	\$22,000.00	\$24,000.00		
354.000	Grant Revenue	\$925.44	\$0.00	\$925.44	\$16,250.00	\$0.00		
354.001	Arts Grant	\$6,035.00	\$0.00	\$6,035.00	\$6,000.00	\$6,000.00		
354.002	Harb/CLG Grant Revenue	\$12,448.30	\$8,775.00	\$21,223.30	\$0.00	\$14,000.00		

General Fund

Acct #	Revenue (cont)	2005		Total 2005	2005		2006	
		9 months	projected 3 months		Budget	Budget		
354.020	Police Grant Revenue	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00		
355.010	Public Utility Realty Tax	\$0.00	\$2,222.36	\$2,222.36	\$1,600.00	\$0.00		
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	\$175,606.35	\$0.00	\$175,606.35	\$175,000.00	\$170,000.00		
355.990	Firemen's Relief Assoc Revenue	\$35,753.81	\$0.00	\$35,753.81	\$32,000.00	\$33,000.00		
357.990	County CATA Contract Revenue	\$4,000.00	\$0.00	\$4,000.00	\$2,000.00	\$2,000.00		
357.991	Crossing Guard Revenue	\$5,040.41	\$400.00	\$5,440.41	\$6,000.00	\$5,200.00		
360.000	Charge for Grass Cutting	\$8,075.00	\$110.00	\$8,185.00	\$100.00	\$0.00		
361.320	Site Plan Review Fee	\$0.00	\$345.00	\$345.00	\$0.00	\$0.00		
361.330	Subdivision Permits	\$775.00	\$0.00	\$775.00	\$900.00	\$0.00		
361.332	Zoning Variance Application Fee	\$600.00	\$0.00	\$600.00	\$900.00	\$300.00		
361.500	Sale of Maps/Publications/Public Rec	\$220.00	\$430.00	\$650.00	\$100.00	\$200.00		
361.630	Wage Tax Commission Revenue	\$7,256.72	\$6,000.00	\$13,256.72	\$12,000.00	\$13,000.00		
362.100	Special Police Services	\$0.00	\$600.00	\$600.00	\$0.00	\$0.00		
362.110	Accident Report Revenue	\$1,220.00	\$375.00	\$1,595.00	\$1,150.00	\$1,500.00		
362.140	False Alarm Revenue	\$0.00	\$675.00	\$675.00	\$700.00	\$500.00		
362.150	Drug Task Force Reimbursement	\$973.50	\$0.00	\$973.50	\$450.00	\$700.00		
362.200	Fire Protection Revenue	\$4,566.00	\$780.00	\$5,346.00	\$5,400.00	\$5,400.00		
362.400	Public Housing Applications Rev	\$23,259.00	\$0.00	\$23,259.00	\$23,100.00	\$23,100.00		
362.401	Demolition Permits	\$50.00	\$250.00	\$300.00	\$0.00	\$0.00		
362.409	Zoning Permit Fee	\$475.00	\$120.00	\$595.00	\$90.00	\$300.00		
362.410	Building Permits	\$10,337.55	\$1,900.00	\$12,237.55	\$4,650.00	\$11,000.00		
362.412	Boro Education Fee Revenue	\$177.00	\$27.00	\$204.00	\$0.00	\$180.00		
362.450	Occupancy Permits	\$250.00	\$0.00	\$250.00	\$0.00	\$50.00		
362.451	Home Occupation Business Rev	\$30.00	\$0.00	\$30.00	\$0.00	\$0.00		
362.460	Sign Permit Revenue	\$500.00	\$40.00	\$540.00	\$100.00	\$100.00		
363.210	Parking Meter Revenue	\$71,249.66	\$19,000.00	\$90,249.66	\$96,000.00	\$102,000.00		
363.220	Parking Permits - Lots A & D	\$11,175.00	\$2,600.00	\$13,775.00	\$13,000.00	\$17,000.00		
363.221	Parking Permits	\$395.00	\$195.00	\$590.00	\$1,000.00	\$750.00		
364.900	Sewer Dye Test Revenue	\$834.14	\$650.00	\$1,484.14	\$1,100.00	\$1,100.00		

General Fund

Acct #	Revenue (cont)	2005		Total	2005		2006
		2005 9 months	projected 3 months		2005	Budget	
375.000	Farmers Market Revenue	\$827.00	\$255.00	\$1,082.00	\$650.00	\$800.00	
378.700	Milesburg Water Usage	\$25,838.00	\$14,000.00	\$39,838.00	\$35,000.00	\$39,000.00	
378.900	Danone Water Usage	\$45,181.00	\$14,000.00	\$59,181.00	\$39,000.00	\$58,000.00	
380.000	Miscellaneous Revenue	\$1,234.92	\$0.00	\$1,234.92	\$50.00	\$50.00	
380.003	NSF Fee	\$0.00	\$0.00	\$0.00	\$40.00	\$0.00	
380.004	CDBG Staff Reimbursement	\$4,683.36	\$2,341.68	\$7,025.04	\$15,000.00	\$12,000.00	
380.005	Meter Bag Revenue	\$0.00	\$0.00	\$0.00	\$250.00	\$0.00	
385.000	Less Than 10 Days Notice Fee	\$150.00	\$0.00	\$150.00	\$150.00	\$0.00	
387.001	Donation to Police Dept	\$4,500.00	\$0.00	\$4,500.00	\$0.00	\$0.00	
388.000	Reimb for Bullet Proof Vests	\$0.00	\$0.00	\$0.00	\$2,125.00	\$900.00	
391.100	Sale of Fixed Assets	\$0.00	\$4,744.00	\$4,744.00	\$0.00	\$0.00	
392.000	Payment on Due from's	\$0.00	\$0.00	\$0.00	\$4,150.00	\$2,000.00	
399.000	Expansion	\$8,365.19	\$0.00	\$8,365.19	\$60,000.00	\$3,000.00	
399.001	Use of Prior Year Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$274,675.00	
	Total Revenue	<u>\$1,597,858.24</u>	<u>\$444,949.77</u>	<u>\$2,042,808.01</u>	<u>\$1,973,815.00</u>	<u>\$2,213,900.00</u>	
392.006	Transfer In - Water	\$112,500.00	\$37,500.00	\$150,000.00	\$150,000.00	\$140,000.00	
392.007	Transfer In - Refuse	\$97,500.00	\$32,500.00	\$130,000.00	\$130,000.00	\$109,000.00	
392.008	Transfer In - Sewer	\$187,500.00	\$62,500.00	\$250,000.00	\$250,000.00	\$300,000.00	
	Total Transfers In	<u>\$397,500.00</u>	<u>\$132,500.00</u>	<u>\$530,000.00</u>	<u>\$530,000.00</u>	<u>\$549,000.00</u>	
	Total Revenue and Transfers In	<u>\$1,995,358.24</u>	<u>\$577,449.77</u>	<u>\$2,572,808.01</u>	<u>\$2,503,815.00</u>	<u>\$2,762,900.00</u>	
400.140	Salary Expense - GG	\$231,484.55	\$53,000.00	\$284,484.55	\$370,000.00	\$305,000.00	
400.156	Ins Expense - BC/BS - GG	\$41,439.60	\$14,300.00	\$55,739.60	\$53,725.00	\$64,500.00	
400.157	Health Care Exp - In House - GG	\$4,189.83	\$5,543.90	\$9,733.73	\$9,400.00	\$11,500.00	
400.158	Life Insurance Expense - GG	\$1,020.26	\$306.54	\$1,326.80	\$1,225.00	\$1,475.00	
400.160	Retirement Expense - GG	\$0.00	\$137,897.21	\$137,897.21	\$185,000.00	\$145,000.00	
400.161	Social Security Expense - GG	\$15,333.51	\$4,054.50	\$19,388.01	\$28,325.00	\$23,350.00	
400.162	Ins - Unemployment Comp - GG	\$0.00	\$2,327.62	\$2,327.62	\$700.00	\$2,500.00	

General Fund

Acct #	Expenses	2005		Total 2005	2005		2006	
		9 months	3 months		Budget	Budget		
400.194	Other Employee Services - GG	\$1,413.20	\$42.00	\$1,455.20	\$1,800.00	\$1,700.00		
400.196	Enrollment Fee - PMRS - GG	\$0.00	\$0.00	\$0.00	\$20.00	\$0.00		
400.200	Miscellaneous Supplies Exp - GG	\$173.79	\$30.00	\$203.79	\$275.00	\$250.00		
400.210	Office Supplies Expense - GG	\$3,181.98	\$1,300.00	\$4,481.98	\$3,400.00	\$5,000.00		
400.211	Office Supplies Exp-Public Works	\$0.00	\$10.00	\$10.00	\$200.00	\$50.00		
400.212	Supplies Exp - Public Works	\$1,271.38	\$400.00	\$1,671.38	\$1,050.00	\$1,700.00		
400.215	Copy Expense - GG	\$606.20	\$100.00	\$706.20	\$20.00	\$895.00		
400.226	Janitorial Supplies Expense - GG	\$194.22	\$100.00	\$294.22	\$1,100.00	\$500.00		
400.228	Janitorial Supplies-Public Works	\$268.94	\$50.00	\$318.94	\$700.00	\$450.00		
400.230	Heating/Cooling Expense - GG	\$10,653.96	\$500.00	\$11,153.96	\$14,000.00	\$13,000.00		
400.231	Fuel Expense - GG	\$1,676.22	\$830.00	\$2,506.22	\$1,300.00	\$2,800.00		
400.248	Flowers/Supplies For ST/Diamond	\$0.00	\$0.00	\$0.00	\$475.00	\$0.00		
400.250	Materials & Supplies Exp - GG	\$71.45	\$450.00	\$521.45	\$800.00	\$550.00		
400.251	Vehicle Maintenance Exp - GG	\$466.75	\$100.00	\$566.75	\$450.00	\$750.00		
400.260	Minor Equipment Exp - GG	\$630.72	\$100.00	\$730.72	\$1,500.00	\$800.00		
400.265	Office Equipment Exp - GG	\$0.00	\$0.00	\$0.00	\$3,000.00	\$250.00		
400.316	Website Development - GG	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00		
400.317	Data Processing Expense - GG	\$3,230.52	\$600.00	\$3,830.52	\$5,900.00	\$4,000.00		
400.318	Janitorial Services Exp - GG	\$1,251.31	\$425.00	\$1,676.31	\$1,650.00	\$1,750.00		
400.321	Telephone Expense - GG	\$1,846.24	\$615.00	\$2,461.24	\$3,000.00	\$2,650.00		
400.322	Communications - Internet - GG	\$419.40	\$0.00	\$419.40	\$500.00	\$500.00		
400.325	Postage Expense - GG	\$5,857.09	\$1,900.00	\$7,757.09	\$9,600.00	\$8,000.00		
400.341	Advertising Expense - GG	\$2,075.61	\$900.00	\$2,975.61	\$2,000.00	\$3,300.00		
400.342	Printing Expense - GG	\$1,959.81	\$500.00	\$2,459.81	\$4,500.00	\$2,650.00		
400.343	Advertising for Farmers Market-GG	\$810.00	\$225.00	\$1,035.00	\$0.00	\$1,200.00		
400.350	Ins Exp - CobraServ - GG	\$282.78	\$175.00	\$457.78	\$400.00	\$705.00		
400.351	Ins Exp - Commercial - GG	\$20,402.40	\$9,000.00	\$29,402.40	\$35,000.00	\$34,000.00		
400.354	Ins Exp - Worker's Comp - GG	\$30,036.00	\$13,000.00	\$43,036.00	\$70,600.00	\$50,000.00		
400.357	Ins-False Arrest/Public Official-GG	\$344.00	\$0.00	\$344.00	\$4,000.00	\$3,000.00		
400.359	Insurance Exp - Bond - GG	\$0.00	\$0.00	\$0.00	\$375.00	\$0.00		

General Fund

Acct #	Expenses (cont'l)	2005		Total 2005	2005		2006 Budget
		9 months	projected 3 months		Budget	Budget	
400.361	Electricity Expense - GG	\$9,027.57	\$900.00	\$9,927.57	\$17,000.00	\$11,000.00	
400.373	Building/Property Maint Exp - GG	\$5,754.74	\$950.00	\$6,704.74	\$3,600.00	\$7,000.00	
400.382	Parking Lot Rental Exp - GG	\$1,100.00	\$0.00	\$1,100.00	\$1,200.00	\$1,200.00	
400.384	Office Equipment Rental Exp - GG	\$2,539.75	\$1,500.00	\$4,039.75	\$4,500.00	\$4,100.00	
400.370	Equipment Maint Exp - GG	\$0.00	\$0.00	\$0.00	\$150.00	\$100.00	
400.420	Dues/Sub/Memberships - GG	\$824.74	\$1,100.00	\$1,924.74	\$1,800.00	\$2,000.00	
400.454	Contracted Services - GG	\$2,204.74	\$125.00	\$2,329.74	\$0.00	\$0.00	
400.462	Training/Seminar Expense - GG	\$435.00	\$200.00	\$635.00	\$1,300.00	\$900.00	
400.471	Tokens Of Sympathy Exp - GG	\$146.90	\$150.00	\$296.90	\$250.00	\$300.00	
400.472	License Expense - GG	\$0.00	\$35.00	\$35.00	\$75.00	\$50.00	
400.475	Miscellaneous Expense	\$163.00	\$200.00	\$363.00	\$250.00	\$400.00	
400.476	Conference/Meeting Expense - GG	\$280.00	\$45.00	\$325.00	\$2,550.00	\$600.00	
400.474	Repairs to Personal Prop - GG	\$0.00	\$0.00	\$0.00	\$700.00	\$0.00	
400.730	Borough Building Improvements	\$245.00	\$200.00	\$445.00	\$3,000.00	\$15,000.00	
400.475	Sewer Loan/Clusters Property	\$0.00	\$0.00	\$0.00	\$22,000.00	\$22,000.00	
400.901	Cable Consortium Expense	\$3,900.00	\$0.00	\$3,900.00	\$0.00	\$2,200.00	
400.902	Local Historical Grant Expense	\$313.20	\$0.00	\$313.20	\$0.00	\$500.00	
401.194	Council Expenses - GG	\$2,231.57	\$450.00	\$2,681.57	\$0.00	\$2,500.00	
402.215	Software Expense - GG	\$0.00	\$275.00	\$275.00	\$0.00	\$0.00	
402.311	Audit Expense	\$4,933.34	\$0.00	\$4,933.34	\$2,000.00	\$5,100.00	
403.200	Tax Coll Expense (Appoint)	\$5,969.92	\$500.00	\$6,469.92	\$3,200.00	\$8,000.00	
403.210	Tax Coll Expense (Elected)	\$406.70	\$100.00	\$506.70	\$1,800.00	\$900.00	
404.310	Legal Expense	\$4,042.71	\$2,000.00	\$6,042.71	\$4,000.00	\$6,000.00	
408.313	Engineering Expense	\$700.00	\$4,000.00	\$4,700.00	\$350.00	\$5,000.00	
409.250	Shop Supplies Expense	\$1,156.70	\$700.00	\$1,856.70	\$3,500.00	\$2,000.00	
409.251	Electrical Supplies Expense	\$641.12	\$550.00	\$1,191.12	\$1,200.00	\$1,200.00	
409.252	Public Works Supplies Expense	\$768.94	\$750.00	\$1,518.94	\$1,600.00	\$1,550.00	
411.500	Fireman's Relief Grant Pass thru	\$35,753.81	\$0.00	\$35,753.81	\$32,000.00	\$33,000.00	
412.195	EMS Expenses	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00	
414.250	Misc Supplies - Planning/Zoning	\$2.12	\$7.00	\$9.12	\$0.00	\$15.00	
414.310	Planning/Zoning - Legal Expense	\$130.00	\$200.00	\$330.00	\$0.00	\$350.00	

General Fund

Acct #		2005		Total 2005	2005		2006 Budget
		9 months	projected 3 months		Budget	Budget	
<u>Expenses (cont)</u>							
414.317	Planning/Zoning - Data Processing	\$0.00	\$170.00	\$170.00	\$0.00	\$200.00	
414.341	Planning/Zoning - Advertising	\$285.92	\$200.00	\$485.92	\$1,000.00	\$600.00	
414.420	Planning/Zoning - Sub/Dues/Member	\$100.00	\$0.00	\$100.00	\$60.00	\$150.00	
414.462	Planning/Zoning Training	\$120.00	\$0.00	\$120.00	\$500.00	\$500.00	
414.650	Revise Zoning Ordinance	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	
419.250	Public Housing Inspection Supplies	\$32.73	\$12.00	\$44.73	\$150.00	\$75.00	
468.140	Salary - HARB	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,800.00	
468.161	Social Security - HARB	\$0.00	\$1,530.00	\$1,530.00	\$1,530.00	\$1,595.00	
468.187	HARB Consultant Fee & CLG Exp	\$12,087.50	\$7,000.00	\$19,087.50	\$8,610.00	\$20,000.00	
468.210	Office Supplies Expense - HARB	\$0.00	\$120.00	\$120.00	\$100.00	\$150.00	
468.316	Data Processing Expense - HARB	\$676.25	\$350.00	\$1,026.25	\$650.00	\$1,300.00	
468.325	Postage Expense - HARB	\$0.00	\$300.00	\$300.00	\$300.00	\$350.00	
468.341	Advertising Expense - HARB	\$0.00	\$0.00	\$0.00	\$150.00	\$150.00	
468.480	Training/Seminar Expense - HARB	\$410.08	\$0.00	\$410.08	\$400.00	\$450.00	
469.000	Historical Markers	\$0.00	\$0.00	\$0.00	\$775.00	\$0.00	
469.100	Local History Grant Expenses	\$4,202.86	\$0.00	\$4,202.86	\$0.00	\$0.00	
469.341	HARB/CLG Grant Exp-Adv 04-05	\$3,466.35	\$0.00	\$3,466.35	\$0.00	\$0.00	
469.342	HARB/CLG Grant Exp 05-06	\$91.00	\$0.00	\$91.00	\$0.00	\$4,000.00	
489.000	PCC Grant Match	\$0.00	\$0.00	\$0.00	\$13,000.00	\$0.00	
	subtotal - General Gov	<u>\$487,735.98</u>	<u>\$293,400.77</u>	<u>\$781,136.75</u>	<u>\$976,540.00</u>	<u>\$878,060.00</u>	
410.140	Salary Expense - Police	\$397,503.59	\$150,000.00	\$547,503.59	\$530,000.00	\$570,500.00	
410.142	Reimb for Salary - Police	\$0.00	-\$1,965.44	-\$1,965.44	\$0.00	\$0.00	
410.155	Insurance Expense - Police	\$1,861.65	\$560.00	\$2,421.65	\$2,800.00	\$2,600.00	
410.156	Ins Exp - BC/BS - Police	\$124,389.92	\$37,000.00	\$161,389.92	\$172,775.00	\$185,650.00	
410.157	Health Care Exp - In House-Police	\$6,106.92	\$11,300.00	\$17,406.92	\$14,750.00	\$16,000.00	
410.158	Life Insurance Expense - Police	\$2,823.60	\$850.00	\$3,673.60	\$3,300.00	\$3,700.00	
410.159	Supp Medicare Payments - Police	\$1,655.20	\$1,242.00	\$2,897.20	\$1,400.00	\$3,775.00	
410.160	Retirement Expense - Police	\$0.00	\$88,431.84	\$88,431.84	\$39,000.00	\$93,000.00	
410.161	Social Security Expense - Police	\$10,871.42	\$3,800.00	\$14,671.42	\$11,600.00	\$15,275.00	

General Fund

Acct #	Expenses (cont'd)	2005		Total 2005	2005		2006 Budget
		9 months	3 months		Budget	Budget	
410.194	Other Employee Services - Police	\$0.00	\$100.00	\$100.00	\$100.00	\$100.00	
410.197	Physical, Drug Test, Etc - Police	\$0.00	\$0.00	\$0.00	\$300.00	\$250.00	
410.210	Office Supplies & Equip Exp - Police	\$387.69	\$1,000.00	\$1,387.69	\$1,750.00	\$1,400.00	
410.215	Copy Expense - Police	\$265.05	\$100.00	\$365.05	\$0.00	\$450.00	
410.226	Janitorial Supplies - Police	\$928.20	\$300.00	\$1,228.20	\$1,100.00	\$1,250.00	
410.230	Heating/Cooling Expense - Police	\$0.00	\$350.00	\$350.00	\$350.00	\$400.00	
410.231	Fuel Expense - Police	\$9,317.96	\$4,000.00	\$13,317.96	\$10,300.00	\$14,000.00	
410.238	Uniform Expense - Police	\$5,349.85	\$300.00	\$5,649.85	\$5,000.00	\$6,000.00	
410.250	Material & Supplies Exp - Police	\$1,592.19	\$500.00	\$2,092.19	\$4,800.00	\$2,100.00	
410.251	Vehicle Maintenance Exp - Police	\$11,137.94	\$2,000.00	\$13,137.94	\$10,700.00	\$11,000.00	
410.253	Parking Meter Maint Exp/New Meters	\$34,246.48	\$1,500.00	\$35,746.48	\$3,000.00	\$3,000.00	
410.259	Vascar - Police	\$367.50	\$0.00	\$367.50	\$700.00	\$500.00	
410.260	Minor Equipment Expense - Police	\$10,776.54	\$1,000.00	\$11,776.54	\$1,400.00	\$10,000.00	
410.263	Replace Bulletproof Vests-Police	\$0.00	\$0.00	\$0.00	\$4,250.00	\$1,800.00	
410.267	Equipment Maint Exp - Police	\$33.04	\$110.00	\$143.04	\$1,000.00	\$250.00	
410.317	Data Processing Expense - Police	\$0.00	\$300.00	\$300.00	\$300.00	\$300.00	
410.319	Computer Support Exp - Police	\$236.00	\$0.00	\$236.00	\$0.00	\$250.00	
410.320	Communications Expense - Police	\$629.55	\$250.00	\$879.55	\$950.00	\$1,000.00	
410.321	Telephone Expense - Police	\$2,642.71	\$2,000.00	\$4,642.71	\$5,200.00	\$4,800.00	
410.325	Postage Expense - Police	\$53.74	\$300.00	\$353.74	\$500.00	\$450.00	
410.327	Maint/Lease Exp - Radios - Pol	\$870.75	\$290.25	\$1,161.00	\$4,900.00	\$1,300.00	
410.329	Public Relations Supplies Exp-Pol	\$0.00	\$1,100.00	\$1,100.00	\$1,000.00	\$1,500.00	
410.339	Airtime/Software-MDC's-Police	\$3,998.40	\$0.00	\$3,998.40	\$4,000.00	\$4,200.00	
410.341	Advertising Expense - Police	\$1,342.46	\$0.00	\$1,342.46	\$100.00	\$1,200.00	
410.342	Printing Expense - Police	\$168.00	\$100.00	\$268.00	\$150.00	\$275.00	
410.351	Ins Exp - Comm Ins - Police	\$0.00	\$0.00	\$0.00	\$0.00	\$13,600.00	
410.354	Ins Exp - Workers Comp - Police	\$0.00	\$0.00	\$0.00	\$0.00	\$24,150.00	
410.356	Police Pension Fund Bond - Police	\$0.00	\$131.00	\$131.00	\$0.00	\$200.00	
410.361	Electricity Expense - Police	\$0.00	\$750.00	\$750.00	\$750.00	\$800.00	
410.372	Renovations Expense - Police	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	
410.373	Building/Property Maint - Police	\$831.71	\$546.00	\$1,377.71	\$500.00	\$1,535.00	

General Fund

Acct #		2005		Total 2005	2005		2006 Budget
		9 months	3 months		Budget	Budget	
	<u>Expenses (cont)</u>						
410.375	Copier Rental/Maint Exp-Police	\$1,141.65	\$380.55	\$1,522.20	\$1,550.00	\$1,600.00	
410.395	Investigation Expenses - Police	\$661.37	\$100.00	\$761.37	\$0.00	\$250.00	
410.420	Dues/Sub/Memberships - Police	\$796.00	\$0.00	\$796.00	\$1,100.00	\$1,000.00	
410.450	Contracted Services - Police	\$885.85	\$0.00	\$885.85	\$0.00	\$1,000.00	
410.453	Computer Support Exp - Police	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00	
410.462	Training Expense - Police	\$964.50	\$0.00	\$964.50	\$1,200.00	\$2,000.00	
410.471	Dog/Cat Handling/Boarding-Police	\$485.00	\$0.00	\$485.00	\$500.00	\$525.00	
410.472	Firm Developing Exp - Police	\$34.81	\$35.00	\$69.81	\$50.00	\$75.00	
410.473	Material & Supp-Animal Control	\$0.00	\$0.00	\$0.00	\$75.00	\$50.00	
410.475	Misc Expense - Police	\$0.00	\$0.00	\$0.00	\$600.00	\$110.00	
410.476	Meeting Expense - Police	\$0.00	\$0.00	\$0.00	\$75.00	\$75.00	
410.500	Contribution to Mobil Command-Pol	\$632.14	\$0.00	\$632.14	\$0.00	\$1,000.00	
410.740	Vehicle Purchase Exp - Police	\$0.00	\$0.00	\$0.00	\$0.00	\$26,000.00	
410.800	Grant Expenses - Police	<u>\$638.07</u>	<u>\$0.00</u>	<u>\$638.07</u>	<u>\$1,900.00</u>	<u>\$0.00</u>	
	Subtotal - Police	<u>\$636,627.45</u>	<u>\$308,761.20</u>	<u>\$945,388.65</u>	<u>\$849,275.00</u>	<u>\$1,032,745.00</u>	
430.140	Salary Expense - ST	\$238,951.80	\$87,000.00	\$325,951.80	\$281,000.00	\$350,000.00	
430.142	Reimb From Ins Co/FEMA - St	-\$1,547.86	-\$1,450.00	-\$2,997.86	\$0.00	\$0.00	
430.156	Ins Exp - BC/BS - ST	\$50,598.52	\$15,000.00	\$65,598.52	\$77,000.00	\$71,000.00	
430.157	Health Care Exp - In-House - ST	\$5,293.00	\$4,300.00	\$9,593.00	\$9,850.00	\$11,000.00	
430.158	Life Ins Expense - ST	\$1,075.30	\$280.00	\$1,355.30	\$1,100.00	\$1,600.00	
430.160	Retirement Expense - ST	\$0.00	\$40,578.24	\$40,578.24	\$26,000.00	\$43,000.00	
430.161	Social Security Expense - ST	\$18,125.99	\$6,660.00	\$24,785.99	\$21,500.00	\$26,775.00	
430.192	Workbooks Exp - ST	\$1,190.00	\$75.00	\$1,265.00	\$1,050.00	\$1,365.00	
430.193	CDL License Expense - ST	\$0.00	\$50.00	\$50.00	\$300.00	\$150.00	
430.194	Other Employee Services - ST	\$9,358.33	\$100.00	\$9,458.33	\$500.00	\$500.00	
430.226	Janitorial Supplies - ST	\$856.88	\$285.00	\$1,141.88	\$0.00	\$1,200.00	
430.230	Heating/Cooling Expense - ST	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$2,000.00	
430.231	Fuel Expense - ST	\$7,821.05	\$2,775.00	\$10,596.05	\$14,500.00	\$12,000.00	
430.245	Street & Road Signs Exp - ST	\$1,313.56	\$1,100.00	\$2,413.56	\$0.00	\$2,450.00	

General Fund

Acct #	Expenses (cont)	2005		Total 2005	2005		2006 Budget
		9 months	projected 3 months		Budget	Budget	
430.250	Materials & Supplies Exp - ST	\$3,071.73	\$4,000.00	\$7,071.73	\$36,000.00	\$8,000.00	
430.251	Vehicle & Equip Maint Exp - ST	\$14,812.70	\$7,000.00	\$21,812.70	\$25,000.00	\$24,000.00	
430.260	Tools & Minor Equip Expense - ST	\$4,541.90	\$2,000.00	\$6,541.90	\$150.00	\$6,500.00	
430.317	Data Processing Exp - ST	\$0.00	\$150.00	\$150.00	\$150.00	\$200.00	
430.321	Telephone Expense - ST	\$2,257.65	\$2,000.00	\$4,257.65	\$1,500.00	\$4,300.00	
430.325	Postage Expense - ST	\$23.82	\$0.00	\$23.82	\$0.00	\$50.00	
430.327	Radio Maint Expense - ST	\$320.00	\$250.00	\$570.00	\$0.00	\$10,400.00	
430.329	Emergency Notification Exp - ST	\$920.62	\$600.00	\$1,520.62	\$1,350.00	\$1,700.00	
430.331	Travel Expense - ST	\$0.00	\$205.00	\$205.00	\$25.00	\$75.00	
430.342	Printing Expense - ST	\$404.20	\$0.00	\$404.20	\$75.00	\$500.00	
430.351	Ins Exp - Comm Ins - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$13,600.00	
430.354	Ins Exp - Workers Comp - ST	\$0.00	\$0.00	\$0.00	\$0.00	\$10,150.00	
430.361	Electricity Expense - ST	\$0.00	\$1,100.00	\$1,100.00	\$1,100.00	\$1,300.00	
430.370	Capital Expenditures - ST	\$3,500.00	\$5,000.00	\$8,500.00	\$600.00	\$22,000.00	
430.375	Copier Rental/Maint Exp - ST	\$464.00	\$175.00	\$639.00	\$0.00	\$750.00	
430.385	Equipment Rental Expense - ST	\$0.00	\$75.00	\$75.00	\$500.00	\$125.00	
430.420	Dues/Sub/Memberships Exp - ST	\$0.00	\$60.00	\$60.00	\$125.00	\$100.00	
430.460	Training Expense - ST	\$267.16	\$0.00	\$267.16	\$50.00	\$275.00	
430.461	Drug Testing Expense - ST	\$190.00	\$130.00	\$320.00	\$300.00	\$320.00	
430.475	Misc Expenses - ST	\$50.00	\$0.00	\$50.00	\$100.00	\$50.00	
430.474	Repairs to Private Property - ST	\$0.00	\$0.00	\$0.00	\$500.00	\$250.00	
431.000	Safety Committee Expense	\$72.50	\$50.00	\$122.50	\$250.00	\$200.00	
431.245	Street Cleaning & Painting - ST	\$7,519.99	\$0.00	\$7,519.99	\$3,300.00	\$15,000.00	
433.470	Traffic Signals Exp - ST	\$2,748.94	-\$1,800.00	\$948.94	\$75.00	\$1,300.00	
435.372	Maint of Sidewalk & Drain - ST	\$352.60	\$467.00	\$819.60	\$1,200.00	\$1,000.00	
438.372	Maint of Streets - ST	\$1,593.41	\$10,500.00	\$12,093.41	\$1,000.00	\$15,000.00	
439.372	Paving Lanes/Annual Project-ST	\$0.00	\$0.00	\$0.00	\$5,000.00	\$3,000.00	
	Subtotal - Streets	<u>\$376,147.79</u>	<u>\$189,715.24</u>	<u>\$565,863.03</u>	<u>\$512,150.00</u>	<u>\$663,185.00</u>	
441.000	Cemetery	\$2,973.59	\$26.41	\$3,000.00	\$3,000.00	\$3,000.00	
447.000	CATA	\$12,723.00	\$4,175.00	\$16,898.00	\$16,100.00	\$16,900.00	

General Fund

Acct #		2005				
		2005 9 months	projected 3 months	Total 2005	2005 Budget	2006 Budget
	<u>Expenses (cont'd)</u>					
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	\$14,535.00	\$0.00	\$14,535.00	\$15,000.00	\$14,575.00
455.000	Shade Tree Commission	\$350.00	\$500.00	\$850.00	\$300.00	\$2,000.00
456.000	Centre Co Library	\$26,450.00	\$0.00	\$26,450.00	\$26,450.00	\$27,245.00
461.450	Conservation of Nat'l Res-Donation	\$0.00	\$2,859.00	\$2,859.00	\$0.00	\$2,860.00
489.003	Boro Portion of NVJCP	\$0.00	\$637.38	\$637.38	\$0.00	\$2,880.00
	Subtotal	<u>\$58,031.59</u>	<u>\$8,197.79</u>	<u>\$66,229.38</u>	<u>\$61,850.00</u>	<u>\$70,460.00</u>
	Total Expenses	<u>\$1,558,542.81</u>	<u>\$800,075.00</u>	<u>\$2,358,617.81</u>	<u>\$2,399,815.00</u>	<u>\$2,644,450.00</u>
492.009	Transfer to Pool Fund	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00	\$12,250.00
492.036	Transfer to Parks & Recreation	\$10,000.00	\$0.00	\$10,000.00	\$30,000.00	\$21,200.00
492.001	Transfer to Danone & Milesburg CD's	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$56,000.00</u>	<u>\$85,000.00</u>
	Total Transfers Out	<u>\$28,000.00</u>	<u>\$0.00</u>	<u>\$28,000.00</u>	<u>\$104,000.00</u>	<u>\$118,450.00</u>
	net income/(loss)	\$408,815.43	-\$222,625.23	\$186,190.20	\$0.00	\$0.00

Streetlighting Fund

Acct #		2005		Total 2005	2005 Budget	2006 Budget
		2005 9 months	projected 3 months			
<u>Revenue</u>						
301.100	Real Estate Tax - Current	\$52,176.49	\$800.00	\$52,976.49	\$139,870.00	\$57,250.00
301.200	Real Estate Tax - Supplement	\$95.44	\$0.00	\$95.44	\$300.00	\$75.00
301.400	Real Estate Tax - Delinquent	\$2,043.80	\$325.00	\$2,368.80	\$2,000.00	\$2,000.00
341.000	Interest Income - Ckg, Svgs	\$296.91	\$100.00	\$396.91	\$350.00	\$350.00
	Total Revenue	\$54,612.64	\$1,225.00	\$55,837.64	\$142,520.00	\$59,675.00
<u>Expenses</u>						
434.250	Repairs & Maintenance Supp Exp	\$1,084.80	\$150.00	\$1,234.80	\$84,000.00	\$1,600.00
434.311	Audit Expense	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00
434.341	Advertising Expense	\$0.00	\$0.00	\$0.00	\$55.00	\$50.00
434.361	Streetlighting Electricity Expense	\$38,245.37	\$13,000.00	\$51,245.37	\$56,590.00	\$56,350.00
434.362	Falls Lighting Electricity Expense	\$605.92	\$240.00	\$845.92	\$1,100.00	\$1,000.00
434.376	Repairs to Streetlights	\$276.75	\$100.00	\$376.75	\$750.00	\$550.00
434.470	Miscellaneous Expenses	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
	Total Expenses	\$40,312.84	\$13,490.00	\$53,802.84	\$142,520.00	\$59,675.00
	net income/(loss)	\$14,299.80	-\$12,265.00	\$2,034.80	\$0.00	\$0.00

Bellefonte Fire Department Operating Fund

Acct #	Revenue	2005		2005		Total	2005		2006	
		9 months	projected 3 months	2005	Budget		Budget	Budget		
301.100	Real Estate Tax - Current	\$77,896.90	\$1,000.00	\$78,896.90	\$81,000.00	\$8,804.00				
301.200	Real Estate Tax - Supplement	\$142.38	\$0.00	\$142.38	\$850.00	\$100.00				
301.400	Real Estate Tax - Delinquent	\$3,289.11	\$700.00	\$3,989.11	\$1,400.00	\$3,502.00				
341.000	Interest Income - Checking, Svgs	\$1,641.27	\$550.00	\$2,191.27	\$900.00	\$1,000.00				
357.999	Grant Revenue	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00				
362.200	Spring, Benner, Marlon	\$55,590.10	\$9,490.00	\$65,080.10	\$65,500.00	\$75,684.00				
380.000	Miscellaneous Revenue	\$20.00	\$0.00	\$20.00	\$0.00	\$0.00				
391.100	Sale of Fixed Assets	\$999.00	\$0.00	\$999.00	\$0.00	\$0.00				
392.011	Payment on Due from	\$0.00	\$0.00	\$0.00	\$550.00	\$0.00				
	Total Revenue	\$141,578.76	\$11,740.00	\$153,318.76	\$150,200.00	\$89,090.00				
	Expenses									
411.210	Office Supplies Expense	\$198.27	\$15.00	\$213.27	\$500.00	\$250.00				
411.215	Copy Expense	\$0.00	\$10.00	\$10.00	\$0.00	\$10.00				
411.230	Heating/Cooling Expense	\$8,555.51	\$2,850.00	\$11,405.51	\$9,200.00	\$14,500.00				
411.231	Fuel Expense	\$4,830.53	\$1,500.00	\$6,330.53	\$5,000.00	\$7,000.00				
411.250	Materials & Supplies Expense	\$1,905.71	\$635.00	\$2,540.71	\$2,700.00	\$2,700.00				
411.251	Equipment Maintenance Expense	\$10,444.26	\$10,000.00	\$20,444.26	\$27,050.00	\$25,840.00				
411.260	Minor Equipment Expense	\$4,459.42	\$3,000.00	\$7,459.42	\$1,225.00	\$6,750.00				
411.261	Safety Equipment Expense	\$112.87	\$0.00	\$112.87	\$1,000.00	\$150.00				
411.311	Audit Expense	\$500.00	\$0.00	\$500.00	\$0.00	\$250.00				
411.314	Legal Expense	\$0.00	\$135.00	\$135.00	\$0.00	\$0.00				
411.317	Professional Fees Expense	\$0.00	\$0.00	\$0.00	\$125.00	\$100.00				
411.321	Cellular Phone (CCFCA) Expense	\$3,169.93	\$1,000.00	\$4,169.93	\$2,400.00	\$4,000.00				
411.327	Radio Maintenance Expense	\$1,667.36	\$1,000.00	\$2,667.36	\$500.00	\$2,200.00				
411.329	Alarm Maintenance Expense	\$0.00	\$0.00	\$0.00	\$150.00	\$100.00				
411.341	Advertising Expense	\$67.66	\$0.00	\$67.66	\$250.00	\$75.00				
411.342	Printing Expense	\$0.00	\$48.00	\$48.00	\$0.00	\$0.00				
411.361	Electricity Expense	\$1,779.64	\$600.00	\$2,379.64	\$2,850.00	\$2,650.00				
411.373	Building Maintenance Expense	\$765.10	\$200.00	\$965.10	\$300.00	\$1,000.00				
411.420	Association Dues/Membership Exp	\$195.00	\$125.00	\$320.00	\$500.00	\$350.00				
411.462	Training Expense	\$0.00	\$349.20	\$349.20	\$750.00	\$375.00				
411.470	Payment on Fire Equipment Loan	\$62,738.61	\$4,250.00	\$66,988.61	\$95,600.00	\$100.00				
489.000	Miscellaneous Expenses	\$1,030.00	\$50.00	\$1,080.00	\$100.00	\$100.00				
492.004	Transfer to Fire Equipment Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$28,890.00				
	Total Expenses	\$102,419.87	\$25,767.20	\$128,187.07	\$150,200.00	\$89,090.00				
	net income/(loss)	\$39,158.89	-\$14,027.20	\$25,131.69	\$0.00	\$0.00				

Fire Equipment Fund

Acct #	Revenue	2005		Total 2005	2005		2006 Budget
		9 months	projected 3 months		Budget	Budget	
301.100	Real Estate Tax - Current	\$8,682.98	\$400.00	\$9,082.98	\$8,300.00	\$79,275.00	
301.200	Real Estate Tax - Supplement	\$16.03	\$0.00	\$16.03	\$100.00	\$25.00	
301.400	Real Estate Tax - Delinquent	\$113.07	\$35.00	\$148.07	\$2,000.00	\$100.00	
341.000	Interest Revenue - Checking, Svgs	\$621.85	\$45.00	\$666.85	\$400.00	\$700.00	
362.200	Spring, Benner, Marion	\$15,943.90	\$2,730.00	\$18,673.90	\$18,700.00	\$9,010.00	
380.000	Miscellaneous Expense	\$0.00	\$3,569.29	\$3,569.29	\$0.00	\$0.00	
391.300	Proceeds From Gen Fixed Assets	\$81,112.00	\$0.00	\$81,112.00	\$0.00	\$0.00	
392.003	Transfer from Fire Department	\$0.00	\$0.00	\$0.00	\$0.00	\$20,890.00	
	Total Revenue	\$106,489.83	\$6,779.29	\$113,269.12	\$29,500.00	\$110,000.00	
	<u>Expenses</u>						
411.325	Postage Expense	\$0.00	\$0.00	\$0.00	\$20.00	\$0.00	
411.470	Payment on Fire Equipment	\$38,278.59	\$0.00	\$38,278.59	\$0.00	\$110,000.00	
411.473	Purchase of Fire Equipment	\$100,000.00	\$0.00	\$100,000.00	\$0.00	\$0.00	
492.003	Transfer to Logan's	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	
492.004	Transfer to Undine's	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	
900.000	For Future Fire Equipment Purchases	\$0.00	\$0.00	\$0.00	\$19,480.00	\$0.00	
	Total Expenses	\$138,278.59	\$0.00	\$138,278.59	\$29,500.00	\$110,000.00	
	net income/(loss)	<u>-\$31,788.76</u>	<u>\$6,779.29</u>	<u>-\$25,009.47</u>	<u>\$0.00</u>	<u>\$0.00</u>	

Parks Recreation Fund

Acct #	Revenue	2005		Total 2005	2005 Budget	2006 Budget
		2005 9 months	projected 3 months			
301.100	Real Estate Tax - Current	\$65,016.73	\$1,300.00	\$66,316.73	\$66,000.00	\$65,500.00
301.200	Real Estate Tax - Supplement	\$118.90	\$0.00	\$118.90	\$250.00	\$100.00
301.400	Real Estate Tax - Delinquent	\$1,238.26	\$300.00	\$1,538.26	\$650.00	\$1,400.00
341.000	Interest Income - Checking, Svgs	\$691.13	\$100.00	\$791.13	\$600.00	\$700.00
342.451	Rentals - Governor's Park	\$3,585.00	\$100.00	\$3,685.00	\$3,400.00	\$3,700.00
342.452	Park Reservations - Talleyrand	\$920.00	-\$100.00	\$820.00	\$500.00	\$1,000.00
354.000	Grant Revenue - PCC	\$15,000.00	\$0.00	\$15,000.00	\$1,000.00	\$0.00
367.800	Sale of Fish Food	\$1,764.05	\$230.00	\$1,994.05	\$2,100.00	\$1,800.00
387.000	Donations	<u>\$7,297.55</u>	<u>\$0.00</u>	<u>\$7,297.55</u>	<u>\$100.00</u>	<u>\$2,050.00</u>
	Total Revenue	<u>\$95,631.62</u>	<u>\$1,930.00</u>	<u>\$97,561.62</u>	<u>\$74,600.00</u>	<u>\$76,250.00</u>
392.001	Transfer from General Fund	<u>\$10,000.00</u>	<u>\$0.00</u>	<u>\$10,000.00</u>	<u>\$30,000.00</u>	<u>\$21,200.00</u>
	<u>Expenses</u>					
451.140	Salary Expense	\$30,285.97	\$6,600.00	\$36,885.97	\$35,000.00	\$39,500.00
451.160	Retirement Expense	\$0.00	\$5,073.00	\$5,073.00	\$3,500.00	\$5,100.00
451.161	Social Security Expense	\$2,316.98	\$500.00	\$2,816.98	\$2,680.00	\$3,025.00
451.194	Other Employee Benefits	\$181.19	\$25.00	\$206.19	\$475.00	\$300.00
451.210	Office Supplies Expense	\$25.50	\$0.00	\$25.50	\$0.00	\$50.00
451.213	Property Maintenance Expense	\$10,241.67	-\$6,000.00	\$4,241.67	\$1,300.00	\$6,000.00
451.231	Fuel Expense	\$929.24	\$500.00	\$1,429.24	\$3,000.00	\$2,000.00
451.239	Fish Food Expense	\$155.92	\$0.00	\$155.92	\$200.00	\$200.00
451.247	Park Improvements & Equipment	\$4,055.35	\$650.00	\$4,705.35	\$10,000.00	\$22,785.00

Parks Recreation Fund

Acct #	Expenses (cont'd)	2005		2005		Total 2005	2005 Budget	2006 Budget
		9 months	3 months	projected 3 months				
451.250	Repairs & Maintenance Supp Exp	\$3,318.79		-\$3,300.00		\$18.79	\$8,000.00	\$5,000.00
451.251	Vehicle/Equipment Maint Expense	\$818.41		\$100.00		\$918.41	\$2,000.00	\$1,450.00
451.261	Minor Equipment Expense	\$91.99		\$0.00		\$91.99	\$6,995.00	\$6,000.00
451.311	Audit Expense	\$200.00		\$0.00		\$200.00	\$0.00	\$200.00
451.313	Engineering Expense	\$0.00		\$1,250.00		\$1,250.00	\$0.00	\$0.00
451.317	Regional Task Force Study Exp	\$0.00		\$0.00		\$0.00	\$0.00	\$165.00
451.341	Advertising Expense	\$0.00		\$50.00		\$50.00	\$50.00	\$50.00
451.342	Printing Expense	\$0.00		\$0.00		\$0.00	\$50.00	\$50.00
451.351	Insurance Expense	\$1,435.36		\$450.00		\$1,885.36	\$2,500.00	\$2,200.00
451.354	Workers Comp Insurance Expense	\$0.00		\$0.00		\$0.00	\$1,100.00	\$3,000.00
451.361	Electricity Expense	\$150.01		\$50.00		\$200.01	\$2,000.00	\$350.00
451.450	Contracted Services Expense	220.00		\$50.00		\$270.00	\$0.00	\$0.00
451.700	Matching Funds to Purchase Reynolds Ave Park	0.00		\$0.00		\$0.00	\$19,000.00	\$0.00
451.701	Matching Funds for PCC Grant	0.00		\$0.00		\$0.00	\$2,000.00	\$0.00
489.000	Miscellaneous Expense	0.00		\$0.00		\$0.00	\$50.00	\$25.00
490.000	PCC Grant Expenses (reimbursable)	9,120.16		\$0.00		\$9,120.16	\$0.00	\$0.00
492.000	Payment on Due to's	0.00		\$0.00		\$0.00	\$4,700.00	\$0.00
	Total Expenses	<u>\$63,546.54</u>		<u>\$5,998.00</u>		<u>\$69,544.54</u>	<u>\$104,600.00</u>	<u>\$97,450.00</u>
	net income/(loss)	<u>\$42,085.08</u>		<u>-\$4,068.00</u>		<u>\$38,017.08</u>	<u>\$0.00</u>	<u>\$0.00</u>

Water Fund

Acct #	Revenue	2005		Total 2005	2005		2006 Budget
		9 months	projected 3 months		Budget	Budget	
341.000	Interest Income - checking, savings	\$10,069.67	\$3,600.00	\$13,669.67	\$1,600.00	\$12,000.00	
341.001	Interest Income- CD	\$1,092.34	\$1,250.00	\$2,342.34	\$560.00	\$0.00	
378.200	Water Collections	\$632,061.81	\$220,000.00	\$852,061.81	\$1,032,050.00	\$842,000.00	
378.201	System Improvements	\$102,781.45	\$45,000.00	\$147,781.45	\$210,000.00	\$143,000.00	
378.900	Water Meter Sales	\$9,965.00	\$3,000.00	\$12,965.00	\$4,000.00	\$3,300.00	
378.901	Water Line Repair Revenue	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	
378.902	Vacancy Charge Revenue	\$540.00	\$80.00	\$620.00	\$360.00	\$520.00	
378.903	Water On/Off Fee	\$275.00	\$25.00	\$300.00	\$500.00	\$250.00	
378.905	Services Provided by Water Dept	\$157.30	\$0.00	\$157.30	\$50.00	\$100.00	
378.908	Water Line Inspection Revenue	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	
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	\$20.00	\$20.00	
383.400	Tap Fees and Assessments	\$21,578.20	\$1,500.00	\$23,078.20	\$3,000.00	\$10,000.00	
387.000	Donations/Contributions	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	
391.300	Sale of Fixed Assets	\$0.00	\$850.00	\$850.00	\$0.00	\$0.00	
392.011	Repayment of Due from	\$0.00	\$0.00	\$0.00	\$5,800.00	\$0.00	
395.000	Refunds of Prior Year Expenditures	\$556.05	\$725.00	\$1,281.05	\$0.00	\$0.00	
399.001	Use of Prior Year Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$30,375.00	
	Total Revenue	\$829,096.82	\$276,030.00	\$1,105,126.82	\$1,258,115.00	\$1,041,640.00	
	<u>Expenses</u>						
448.140	Salary Expense	\$166,782.82	\$71,000.00	\$237,782.82	\$274,000.00	\$245,000.00	
448.141	Reimbursement for Salary/OT	-\$3,553.03	\$0.00	-\$3,553.03	\$0.00	\$0.00	
448.156	Ins - BC/BS	\$38,498.39	\$16,940.28	\$55,438.67	\$66,750.00	\$65,000.00	
448.157	Health Care - In House	\$4,233.16	\$3,900.00	\$8,133.16	\$7,800.00	\$8,300.00	
448.158	Life Insurance Expense	\$844.52	\$245.00	\$1,089.52	\$1,000.00	\$1,175.00	

Water Fund

Acct #	Expenses (cont'd)	2005		Total 2005	2005		2006 Budget
		9 months	3 months		Budget	Budget	
448.160	Retirement Expense	\$0.00	\$30,433.68	\$30,433.68	\$22,800.00	\$32,000.00	
448.161	Social Security Expense	\$12,695.42	\$5,450.00	\$18,145.42	\$21,000.00	\$18,750.00	
448.191	Workboot Expense	\$850.00	\$0.00	\$850.00	\$900.00	\$1,020.00	
448.192	CDL License	\$104.00	\$52.00	\$156.00	\$475.00	\$105.00	
448.194	Other Employee Benefits	\$6,555.00	\$0.00	\$6,555.00	\$800.00	\$750.00	
448.210	Office Supplies Expense	\$89.05	\$75.00	\$164.05	\$200.00	\$175.00	
448.221	Chemical Expense	\$8,860.06	\$3,300.00	\$12,160.06	\$8,400.00	\$14,000.00	
448.230	Heating Oil-Pump House	\$2,560.90	\$651.00	\$3,211.90	\$1,300.00	\$4,000.00	
448.231	Fuel Expense	\$2,568.70	\$2,500.00	\$5,068.70	\$5,800.00	\$5,200.00	
448.250	Repair & Maintenance Supp Exp	\$47.99	\$4,000.00	\$4,047.99	\$34,900.00	\$2,000.00	
448.251	Vehicle/Equip Maintenance Expense	\$5,702.69	\$1,750.00	\$7,452.69	\$7,100.00	\$8,000.00	
448.252	Pump Maint/Repairs Expense	\$3,672.50	\$1,550.00	\$5,222.50	\$300.00	\$6,800.00	
448.253	Repairs to Water System	\$9,238.15	\$12,500.00	\$21,738.15	\$0.00	\$21,295.00	
448.260	Minor Equipment Expense	\$5,254.66	\$150.00	\$5,404.66	\$9,800.00	\$5,500.00	
448.261	Meter Expense	\$4,696.61	\$3,000.00	\$7,696.61	\$3,800.00	\$3,000.00	
448.310	Legal Expense	\$849.78	\$250.00	\$1,099.78	\$5,000.00	\$1,100.00	
448.311	Audit Expense	\$3,958.33	\$0.00	\$3,958.33	\$1,900.00	\$4,000.00	
448.313	Engineering Expense	\$9,233.32	\$800.00	\$10,033.32	\$4,900.00	\$10,100.00	
448.316	Water Testing Expense	\$1,640.00	\$1,000.00	\$2,640.00	\$3,200.00	\$2,700.00	
448.317	Data Processing Expense	\$363.25	\$125.00	\$488.25	\$500.00	\$510.00	
448.318	Service Agreement Expense	\$333.33	\$0.00	\$333.33	\$450.00	\$750.00	
448.319	Pest Control Expense	\$828.00	\$276.00	\$1,104.00	\$1,475.00	\$1,200.00	
448.321	Telephone Expense	\$4,238.72	\$1,415.00	\$5,653.72	\$4,700.00	\$6,000.00	
448.325	Postage Expense	\$718.86	\$100.00	\$818.86	\$950.00	\$1,100.00	
448.331	Travel Expenses	\$76.75	\$0.00	\$76.75	\$10.00	\$50.00	
448.341	Advertising Expense	\$302.59	\$100.00	\$402.59	\$1,450.00	\$500.00	
448.342	Printing Expense	\$327.00	\$50.00	\$377.00	\$650.00	\$500.00	

Water Fund

Acct #	Expenses (cont)	2005		Total 2005	2005	
		9 months	projected 3 months		Budget	Budget
448.351	Commercial Ins Expense	\$21,470.40	\$7,150.00	\$28,620.40	\$32,750.00	\$31,500.00
448.354	Workers Comp Ins Expense	\$13,904.32	\$4,650.00	\$18,554.32	\$26,250.00	\$20,500.00
448.361	Electricity Expense	\$121,349.76	\$41,000.00	\$162,349.76	\$176,000.00	\$169,000.00
448.371	Maint of Pump Houses Expense	\$1,092.40	\$365.00	\$1,457.40	\$0.00	\$1,500.00
448.372	Water Line Maint Expense	\$0.00	\$125.00	\$125.00	\$10,000.00	\$0.00
448.374	Equipment Maintenance Expense	\$204.29	\$100.00	\$304.29	\$2,400.00	\$750.00
448.375	Repairs to Big Spring Pumphouse	\$14,403.58	\$7,000.00	\$21,403.58	\$0.00	\$1,000.00
448.384	Equipment Rental Expense	\$1,375.15	\$400.00	\$1,775.15	\$5,000.00	\$2,000.00
448.386	Rental of Services	\$0.00	\$0.00	\$0.00	\$150.00	\$0.00
448.420	Dues/Membership Expense	\$300.00	\$0.00	\$300.00	\$350.00	\$350.00
448.450	Contracted Services	\$597.15	\$0.00	\$597.15	\$1,100.00	\$750.00
448.460	Training Expense	\$1,795.54	\$65.00	\$1,860.54	\$800.00	\$2,000.00
448.461	Drug Testing Expense	\$65.00	\$65.00	\$130.00	\$725.00	\$195.00
448.471	Operators License Fee	\$0.00	\$0.00	\$0.00	\$50.00	\$100.00
448.472	DEP Fees	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00
448.474	Repairs to Personal Property	\$324.46	\$0.00	\$324.46	\$300.00	\$350.00
448.475	Sales Tax Expense	\$290.56	\$400.00	\$690.56	\$230.00	\$750.00
448.601	Boro Water Meter Project Costs	\$10,084.53	-\$10,000.00	\$84.53	\$0.00	\$5,000.00
448.700	Capital Expenditures	\$0.00	\$0.00	\$0.00	\$94,900.00	\$29,640.00
448.800	Depreciation Expense	\$77,873.04	\$25,957.73	\$103,830.77	\$0.00	\$0.00
448.900	Permit Fees	\$0.00	\$0.00	\$0.00	\$500.00	\$150.00
471.700	Debt Principal	\$0.00	\$0.00	\$0.00	\$66,000.00	\$104,650.00
472.700	Debt Interest	\$12,979.34	\$7,500.00	\$20,479.34	\$198,000.00	\$50,725.00
489.000	Miscellaneous Expenses	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$200.00</u>	<u>\$50.00</u>
	Total Expenses	<u>\$570,681.04</u>	<u>\$246,390.69</u>	<u>\$817,071.73</u>	<u>\$1,108,115.00</u>	<u>\$891,640.00</u>

Water Fund

Acct #	Expenses (cont')	2005		Total 2005	2005 Budget	2006 Budget
		2005 9 months	projected 3 months			
492.001	Transfer to General Fund	\$112,500.00	\$37,500.00	\$150,000.00	\$150,000.00	\$140,000.00
492.018	Transfer to Capital Projects	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$10,000.00</u>
	net income/(loss)	<u>\$145,915.78</u>	<u>-\$7,860.69</u>	<u>\$138,055.09</u>	<u>\$0.00</u>	<u>\$0.00</u>

Sewer Fund

Acct #	Revenue	2005		Total 2005	2005 Budget	2006 Budget
		2005 9 months	2005 projected 3 months			
341.000	Interest Income-Checking,savings	\$14,711.45	\$5,400.00	\$20,111.45	\$9,300.00	\$19,500.00
341.001	Interest Income - CD's	\$901.20	\$275.00	\$1,176.20	\$550.00	\$0.00
341.005	Accum Income in Excess of Debt	\$55,459.87	\$0.00	\$55,459.87	\$0.00	\$2,000.00
364.110	Sewer Collections	\$668,489.44	\$210,000.00	\$878,489.44	\$919,010.00	\$884,000.00
364.130	Operate-Spring,Benner,Walker	\$295,477.60	\$250,000.00	\$545,477.60	\$500,000.00	\$530,000.00
364.131	Debt-Spring, Benner, Walker	\$52,485.53	\$52,500.00	\$104,985.53	\$104,593.00	\$146,000.00
364.171	Rockview Surcharge	\$0.00	\$325.00	\$325.00	\$2,500.00	\$300.00
364.172	Pretreatment Revenue	\$0.00	\$2,300.00	\$2,300.00	\$2,000.00	\$2,100.00
364.173	Waste Disposal Revenue	\$128,946.92	\$90,000.00	\$218,946.92	\$150,000.00	\$200,000.00
364.174	Bulk Hauling Permit Revenue	\$420.00	\$40.00	\$460.00	\$400.00	\$440.00
364.175	Biosolids Spreading Revenue	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00
364.900	Sewer Dye Test	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00
380.000	Miscellaneous Revenue	\$0.00	\$50.00	\$50.00	\$100.00	\$20.00
380.003	NSF Fee	\$20.00	\$0.00	\$20.00	\$20.00	\$20.00
383.400	Tap Fees & Assessments	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00
391.100	Sale of Fixed Assets	\$0.00	\$3,350.00	\$3,350.00	\$5,000.00	\$0.00
392.001	Clasters Property (due from G/F)	\$0.00	\$0.00	\$0.00	\$22,000.00	\$22,000.00
392.01	Payment on Due From Pool	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
396.000	Use of reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$196,450.00
399.000	Reimbursement from FEMA for Flood Damage	\$0.00	\$0.00	\$0.00	\$100,000.00	\$0.00
	Total Revenue	<u>\$1,217,962.01</u>	<u>\$614,240.00</u>	<u>\$1,832,202.01</u>	<u>\$1,816,473.00</u>	<u>\$2,005,830.00</u>

Sewer Fund

Acct #	Expenses	2005		Total	2005		2006
		9 months	3 months		Budget	Budget	
429.140	Salary Expense	\$317,342.68	\$126,000.00	\$443,342.68	\$450,000.00	\$459,000.00	
429.142	Reimb from Ins Company	-\$2,147.03	\$0.00	-\$2,147.03	\$0.00	\$0.00	
429.156	Ins Expense - BC/BS	\$69,164.35	\$27,250.00	\$96,414.35	\$116,500.00	\$114,500.00	
429.157	Health Care Exp - In House	\$6,605.65	\$9,700.00	\$16,305.65	\$20,000.00	\$15,000.00	
429.158	Life Insurance Expense	\$1,624.27	\$521.00	\$2,145.27	\$1,750.00	\$2,300.00	
429.160	Retirement Expense	\$0.00	\$55,795.08	\$55,795.08	\$37,300.00	\$56,000.00	
429.161	Social Security Expense	\$24,055.25	\$9,640.00	\$33,695.25	\$34,425.00	\$35,120.00	
429.192	Workboot Expense	\$1,870.00	\$0.00	\$1,870.00	\$1,700.00	\$1,870.00	
429.193	CDL License Expense	\$128.00	\$0.00	\$128.00	\$45.00	\$150.00	
429.194	Other Employee Services	\$17,032.50	\$65.00	\$17,097.50	\$735.00	\$2,500.00	
429.195	Operators License Expense	\$0.00	\$0.00	\$0.00	\$50.00	\$105.00	
429.196	Enrollment Fee-Retirement	\$0.00	\$0.00	\$0.00	\$20.00	\$0.00	
429.210	Office Supplies Exp - Facility	\$497.91	\$100.00	\$597.91	\$1,000.00	\$650.00	
429.211	Office Supplies Exp - System	\$37.10	\$32.00	\$69.10	\$25.00	\$50.00	
429.215	Copy Expense	\$18.99	\$10.00	\$28.99	\$50.00	\$40.00	
429.221	Chemical Expense	\$11,102.56	\$5,000.00	\$16,102.56	\$15,100.00	\$19,000.00	
429.225	Laboratory Supplies Expense	\$4,864.92	\$500.00	\$5,364.92	\$3,200.00	\$5,700.00	
429.226	Cleaning Supplies Expense	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	
429.230	Heat/Cool Expense	\$21,135.30	\$8,000.00	\$29,135.30	\$30,000.00	\$33,000.00	
429.231	Fuel Expense	\$6,203.08	\$2,500.00	\$8,703.08	\$5,700.00	\$10,500.00	
429.250	Materials & Supplies Exp-Facility	\$2,076.22	\$2,000.00	\$4,076.22	\$7,100.00	\$4,300.00	
429.251	Vehicle Maintenance Expense	\$900.42	\$500.00	\$1,400.42	\$600.00	\$1,600.00	
429.252	Sewer Line Maint Exp-System	\$3,403.01	\$3,000.00	\$6,403.01	\$7,000.00	\$7,000.00	
429.253	Equipment Maint Exp - Facility	\$60,439.01	-\$25,000.00	\$35,439.01	\$50,000.00	\$26,000.00	
429.254	Equipment Maint Exp - System	\$0.00	\$100.00	\$100.00	\$5,000.00	\$2,500.00	
429.257	Facility Maintenance Expense	\$30,091.11	\$10,000.00	\$40,091.11	\$28,000.00	\$18,905.00	
429.258	System Maintenance Expense	\$67,124.47	\$5,000.00	\$72,124.47	\$50,000.00	\$50,000.00	

Sewer Fund

Acct #	Expenses (cont)	2005		Total 2005	2005		2006 Budget
		9 months	projected 3 months		Budget	Budget	
429.260	Minor Equipment Expense	\$6,158.53	\$500.00	\$6,658.53	\$2,400.00	\$5,000.00	
429.310	Legal Expense	\$0.00	\$0.00	\$0.00	\$800.00	\$500.00	
429.311	Audit Expense	\$3,958.33	\$0.00	\$3,958.33	\$7,000.00	\$4,500.00	
429.313	Engineering Expense	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,000.00	
429.315	Analytical Testing Expense	\$4,247.00	\$2,500.00	\$6,747.00	\$4,800.00	\$7,000.00	
429.316	Copier Maint Agreement Exp	\$579.00	\$156.00	\$735.00	\$650.00	\$800.00	
429.317	Data Processing Expense	\$0.00	\$100.00	\$100.00	\$50.00	\$200.00	
429.318	Maintenance Contract Exp-Facility	\$754.50	\$275.00	\$1,029.50	\$1,000.00	\$1,200.00	
429.319	Pest Control Expense	\$396.00	\$132.00	\$528.00	\$575.00	\$575.00	
429.320	Maint Agreement Contract Exp	\$333.34	\$0.00	\$333.34	\$500.00	\$500.00	
429.321	Telephone Expense	\$4,525.95	\$1,550.00	\$6,075.95	\$9,000.00	\$7,000.00	
429.322	Communications-Internet	\$0.00	\$0.00	\$0.00	\$150.00	\$150.00	
429.325	Postage Expense	\$10.60	\$0.00	\$10.60	\$50.00	\$25.00	
429.331	Travel Expense	\$15.16	\$0.00	\$15.16	\$15.00	\$20.00	
429.341	Advertising Expense	\$93.14	\$30.00	\$123.14	\$300.00	\$150.00	
429.342	Printing Expense	\$618.10	\$50.00	\$668.10	\$750.00	\$700.00	
429.350	Insurance Expense	\$2,016.00	\$0.00	\$2,016.00	\$0.00	\$2,500.00	
429.351	Commercial Insurance Expense	\$20,039.04	\$6,700.00	\$26,739.04	\$29,500.00	\$30,750.00	
429.354	Worker's Comp Ins Expense	\$15,448.80	\$6,600.00	\$22,048.80	\$29,000.00	\$24,000.00	
429.357	Public Officials Liab Ins Exp	\$0.00	\$0.00	\$0.00	\$3,300.00	\$1,000.00	
429.361	Electricity Expense	\$134,072.70	\$50,000.00	\$184,072.70	\$171,400.00	\$190,250.00	
429.384	Equipment Rental Exp-System	\$850.00	\$0.00	\$850.00	\$200.00	\$200.00	
429.385	Equipment Rental Exp-Facility	\$1,427.96	\$300.00	\$1,727.96	\$1,500.00	\$1,000.00	
429.420	Dues/Memberships Expense	\$397.00	\$0.00	\$397.00	\$475.00	\$450.00	
429.450	Contracted Services Exp-System	\$420.00	\$826.00	\$1,246.00	\$250.00	\$1,300.00	
429.461	Drug Testing Expense	\$346.00	\$65.00	\$411.00	\$275.00	\$450.00	
429.462	Training Expense	\$186.00	\$150.00	\$336.00	\$1,800.00	\$500.00	
429.469	Biosolids Recycling Expense	\$19,726.25	\$6,250.00	\$25,976.25	\$30,500.00	\$28,000.00	

Sewer Fund

Acct #	Expenses (cont)	2005		Total 2005	2006	
		2005 9 months	projected 3 months		Budget	Budget
429.470	SBW 42% of Fema Funds	\$762.50	\$0.00	\$762.50	\$0.00	\$0.00
429.472	Permit Fees Expense	\$389.00	\$0.00	\$389.00	\$300.00	\$400.00
429.473	Other Fees Expense	\$142.69	\$0.00	\$142.69	\$150.00	\$150.00
429.474	Repairs to Property due to Sewer	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00
429.700	Capital Expenditures	\$0.00	\$0.00	\$0.00	\$151,800.00	\$178,500.00
429.800	Depreciation Expense	\$66,637.53	\$22,212.56	\$88,850.09	\$0.00	\$0.00
471.000	Authority Payment-Debt Service	\$124,516.25	\$124,550.00	\$249,066.25	\$249,033.00	\$348,920.00
472.000	Trustee Fee	\$450.00	\$450.00	\$900.00	\$750.00	\$1,000.00
489.000	Miscellaneous Expenses-Facility	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
	Total Expenses	\$1,053,087.14	\$464,109.64	\$1,517,196.78	\$1,566,473.00	\$1,705,830.00
492.001	Transfer to General Fund	\$187,500.00	\$62,500.00	\$250,000.00	\$250,000.00	\$300,000.00
	net income/(loss)	-\$22,625.13	\$87,630.36	\$65,005.23	\$0.00	\$0.00

Refuse Fund

Acct #	Revenue	2005		Total 2005	2005		2006 Budget
		9 months	projected 3 months		Budget	Budget	
341.000	Interest Income - cking,svgs	\$1,685.23	\$550.00	\$2,235.23	\$1,505.00	\$2,100.00	
341.001	Interest Income - CD'S	\$141.91	\$0.00	\$141.91	\$450.00	\$25.00	
364.300	Refuse Collections	\$642,671.34	\$210,000.00	\$852,671.34	\$840,000.00	\$861,497.00	
364.800	Grass Clippings Revenue	\$2,460.00	\$0.00	\$2,460.00	\$3,200.00	\$2,100.00	
364.850	Sale of Recycables	\$5,366.10	\$0.00	\$5,366.10	\$5,000.00	\$5,200.00	
364.900	Landfill Key Deposit Forfiture	\$25.00	\$10.00	\$35.00	\$0.00	\$5.00	
380.000	Miscellaneous Revenue	\$0.00	\$0.00	\$0.00	\$10.00	\$10.00	
380.003	NSF Revenue	\$19.78	\$0.00	\$19.78	\$0.00	\$0.00	
391.300	Sale of Fixed Assets	\$0.00	\$5,052.52	\$5,052.52	\$0.00	\$0.00	
392.011	Repayment of Due From	\$0.00	\$0.00	\$0.00	\$2,500.00	\$0.00	
	Total Revenue	<u>\$652,369.36</u>	<u>\$215,612.52</u>	<u>\$867,981.88</u>	<u>\$852,665.00</u>	<u>\$870,937.00</u>	
	<u>Expenses</u>						
427.140	Salary Expense	\$149,725.87	\$58,500.00	\$208,225.87	\$217,000.00	\$218,750.00	
427.156	Insurance Expense-BC/BS	\$47,751.85	\$14,500.00	\$62,251.85	\$57,450.00	\$64,600.00	
427.157	Health Care - In House	\$2,406.92	\$5,673.00	\$8,079.92	\$7,500.00	\$8,500.00	
427.158	Life Insurance Expense	\$784.16	\$260.00	\$1,044.16	\$800.00	\$1,100.00	
427.160	Retirement Expense	\$0.00	\$30,433.68	\$30,433.68	\$19,500.00	\$35,000.00	
427.161	Social Security Expense	\$11,597.74	\$4,475.00	\$16,072.74	\$16,700.00	\$16,720.00	
427.192	Workboot Expense	\$850.00	\$42.50	\$892.50	\$900.00	\$1,020.00	
427.193	CDL License Expense	\$0.00	\$52.00	\$52.00	\$50.00	\$52.00	
427.194	Other Employee Services	\$7,640.00	\$42.00	\$7,682.00	\$900.00	\$900.00	

Refuse Fund

Acct #		2005		Total 2005	2005		2006	
		9 months	projected 3 months		Budget	Budget		
427.196	Enrollment Fee-Retirement	\$0.00	\$20.00	\$20.00	\$0.00	\$0.00		
427.210	Office Supplies Expense	\$200.77	\$35.00	\$235.77	\$25.00	\$225.00		
427.231	Fuel Expense	\$7,316.67	\$4,100.00	\$11,416.67	\$7,400.00	\$15,000.00		
427.249	Landfill Maintenance Exp	\$200.25	\$200.00	\$400.25	\$750.00	\$450.00		
427.250	Repairs & Maintenance Supp Exp	\$2,143.04	\$500.00	\$2,643.04	\$5,000.00	\$3,000.00		
427.251	Collection Equip Maint Exp	\$9,507.72	\$3,600.00	\$13,107.72	\$13,000.00	\$15,000.00		
427.252	Equipment Maint Exp	\$1,781.75	\$100.00	\$1,881.75	\$0.00	\$2,100.00		
427.260	Minor Equipment Expense	\$2,102.53	\$200.00	\$2,302.53	\$700.00	\$2,500.00		
427.262	Trash Receptacles	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00		
427.310	Legal Expense	\$387.00	\$72.00	\$459.00	\$250.00	\$500.00		
427.311	Audit Expense	\$1,500.00	\$0.00	\$1,500.00	\$2,000.00	\$1,500.00		
427.318	Service Agreement Expense	\$333.33	\$0.00	\$333.33	\$500.00	\$500.00		
427.319	Pest Control Expense	\$837.00	\$279.00	\$1,116.00	\$1,475.00	\$1,250.00		
427.321	Telephone Expense	\$1,629.42	\$550.00	\$2,179.42	\$2,000.00	\$2,400.00		
427.325	Postage Expense	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00		
427.341	Advertising Expense	\$0.00	\$100.00	\$100.00	\$275.00	\$150.00		
427.342	Printing Expense	\$0.00	\$0.00	\$0.00	\$500.00	\$250.00		
427.351	Commercial Ins Expense	\$7,156.80	\$3,350.00	\$10,506.80	\$10,950.00	\$11,500.00		
427.354	Workers Comp Ins Exp	\$9,266.88	\$3,400.00	\$12,666.88	\$19,250.00	\$14,500.00		
427.365	Tipping Fees - CCSWA	\$167,822.76	\$80,000.00	\$247,822.76	\$262,000.00	\$252,000.00		
427.366	CCSWA - Cardboard	\$228.34	\$80.00	\$308.34	\$350.00	\$350.00		
427.367	CCSWA - Curbside	\$42,167.60	\$16,000.00	\$58,167.60	\$51,500.00	\$59,000.00		

Refuse Fund

Acct #	Expenses (cont')	2005		Total 2005	2005 Budget	2006 Budget
		2005 9 months	projected 3 months			
427.368	CCSWA - Commercial	\$8,288.54	\$4,000.00	\$12,288.54	\$11,000.00	\$12,500.00
427.369	CCSWA - Residue	\$37.52	\$20.00	\$57.52	\$100.00	\$75.00
427.385	Equipment Rental Expense	\$0.00	\$0.00	\$0.00	\$300.00	\$100.00
427.454	Contracted Services	\$0.00	\$0.00	\$0.00	\$500.00	\$100.00
427.460	Training Expense	\$0.00	\$0.00	\$0.00	\$25.00	\$0.00
427.461	Drug Testing Expense	\$0.00	\$60.00	\$60.00	\$140.00	\$120.00
427.373	Building Repair & Maint	\$0.00	\$75.00	\$75.00	\$0.00	\$0.00
427.474	Repair/Replace Private Prop	\$10.60	\$0.00	\$10.60	\$0.00	\$25.00
427.700	Capital Purchases	\$0.00	\$0.00	\$0.00	\$6,775.00	\$10,000.00
427.743	License Expense	\$105.00	\$0.00	\$105.00	\$25.00	\$125.00
427.800	Depreciation Expense	\$10,832.04	\$3,610.74	\$14,442.78	\$0.00	\$0.00
489.000	Miscellaneous Expenses	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00
	Total Expenses	<u>\$494,612.10</u>	<u>\$234,329.92</u>	<u>\$728,942.02</u>	<u>\$722,665.00</u>	<u>\$756,937.00</u>
492.001	Transfer to General Fund	\$97,500.00	\$32,500.00	\$130,000.00	\$130,000.00	\$109,000.00
492.030	Transfer to Capital Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
	net income/(loss)	<u>\$60,257.26</u>	<u>-\$51,217.40</u>	<u>\$9,039.86</u>	<u>\$0.00</u>	<u>\$0.00</u>

Pool Fund

2005

Acct #	Revenue	2005		Total 2005	2005 Budget	2006 Budget
		9 months	projected 3 months			
341.000	Interest Income	\$158.53	\$40.00	\$198.53	\$200.00	\$150.00
357.007	Donations from Municipalities	\$0.00	\$0.00	\$0.00	\$1,000.00	\$250.00
367.201	Membership Revenue	\$0.00	\$0.00	\$0.00	\$650.00	\$0.00
367.202	Daily Admissions	\$1,548.75	\$0.00	\$1,548.75	\$350.00	\$1,250.00
	Total Revenue	\$1,707.28	\$40.00	\$1,747.28	\$2,200.00	\$1,650.00
392.001	Transfer from General Fund	\$18,000.00	\$0.00	\$18,000.00	\$18,000.00	\$12,250.00
	Expenses					
452.210	Office Supplies Expense	\$0.00	\$0.00	\$0.00	\$10.00	\$10.00
452.221	Chemical Expense	\$4,589.65	\$0.00	\$4,589.65	\$0.00	\$4,800.00
452.247	Pool Supplies Expense	\$149.89	\$0.00	\$149.89	\$4,815.00	\$325.00
452.250	Repairs & Maintenance Exp	\$277.10	\$0.00	\$277.10	\$2,200.00	\$550.00
452.310	Legal Expense	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00
452.321	Telephone Expense	\$539.40	\$160.00	\$699.40	\$800.00	\$800.00
452.341	Advertising Expense	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00
452.361	Electricity Expense	\$3,447.14	\$775.00	\$4,222.14	\$3,600.00	\$4,400.00
452.800	Depreciation Expense	\$4,621.23	\$1,540.39	\$6,161.62	\$0.00	\$0.00
489.000	Miscellaneous Expenses	\$0.00	\$0.00	\$0.00	\$25.00	\$15.00
492.000	Payments on Due To's	\$0.00	\$0.00	\$0.00	\$8,400.00	\$3,000.00
	Total Expenses	\$13,624.41	\$2,475.39	\$16,099.80	\$20,200.00	\$13,900.00
	net income/(loss)	\$6,082.87	-\$2,435.39	\$3,647.48	\$0.00	\$0.00

CDBG Fund

Acct #	Revenue	2005		Total 2005	2005		2006 Budget
		2005 9 months	projected 3 months		Budget	Budget	
341.001	Interest Income - Ckg. Svgs	\$1,941.69	\$200.00	\$2,141.69	\$3,500.00	\$1,500.00	
342.200	Rental Income - Murphy Bldg	\$11,627.46	\$3,875.79	\$15,503.25	\$14,200.00	\$15,500.00	
351.090	Federal Funds	\$18,018.50	\$8,300.00	\$26,318.50	\$26,318.50	\$140,000.00	
399.000	Use of Prior Years Revenue	\$0.00	\$0.00	\$0.00	\$508,975.00	\$449,720.00	
	Total Revenue	\$31,587.65	\$12,375.79	\$43,963.44	\$671,675.00	\$606,720.00	
	<u>Expenses</u>						
462.310	Legal Expenses	\$0.00	\$0.00	\$0.00	\$125.00	\$0.00	
462.316	Murphy Income Acct Expenses	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	
462.317	Silk Mill Revitalization Project	\$0.00	\$0.00	\$0.00	\$5,000.00	\$0.00	
462.341	Advertising Expense	\$451.35	\$300.00	\$751.35	\$1,500.00	\$1,500.00	
462.313	Engineering Expense	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	
462.372	2003 Project (water system)	\$0.00	\$0.00	\$0.00	\$148,000.00	\$0.00	
462.470	Administration Expense	\$12,884.21	\$5,500.00	\$18,384.21	\$29,000.00	\$32,900.00	
462.471	Staff Cost Reimbursement	\$4,683.36	\$1,756.26	\$6,439.62	\$15,000.00	\$12,000.00	
462.480	Other Expense	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00	
462.500	Streetlights	-\$205.64	\$0.00	-\$205.64	\$0.00	\$0.00	
462.720	Talleyrand Park Expansion	\$69,461.73	\$0.00	\$69,461.73	\$167,000.00	\$68,500.00	
462.900	CDBG Economic Development	\$0.00	\$0.00	\$0.00	\$300,000.00	\$491,795.00	
489.000	Miscellaneous Expense	\$25.50	\$0.00	\$25.50	\$0.00	\$25.00	
	Total Expenses	\$87,300.51	\$7,556.26	\$94,856.77	\$671,675.00	\$606,720.00	
	net income/(loss)	-\$55,712.86	\$4,819.53	-\$50,893.33	\$0.00	\$0.00	

Special Projects Fund

Acct #	Revenue	2005		Total 2005	2005 Budget	2006 Budget
		2005 9 months	projected 3 months			
341.000	Interest - Checking,Savings	\$67.71	\$5.00	\$72.71	\$400.00	\$20.00
354.030	State Grants	\$6,040.00	\$0.00	\$6,040.00	\$13,342.00	\$14,400.00
358.000	Other Municipalities portion of LUPTAP Grant	\$0.00	\$1,991.00	\$1,991.00	\$0.00	\$14,400.00
399.000	Use of Prior Year Revenue	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$7,466.94</u>	<u>\$0.00</u>
	Total Revenue	<u>\$6,107.71</u>	<u>\$1,996.00</u>	<u>\$8,103.71</u>	<u>\$21,208.94</u>	<u>\$28,820.00</u>
	<u>Expenses</u>					
489.000	Miscellaneous Expense	\$0.00	\$0.00	\$0.00	\$25.00	\$20.00
489.313	Engineering and Planning Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
490.000	Nittany Valley Jt Comp Plan	<u>\$11,735.92</u>	<u>\$125.00</u>	<u>\$11,860.92</u>	<u>\$21,183.94</u>	<u>\$28,800.00</u>
	Total Expenses	<u>\$11,735.92</u>	<u>\$125.00</u>	<u>\$11,860.92</u>	<u>\$21,208.94</u>	<u>\$28,820.00</u>
	Net Income/(loss)	<u>-\$5,628.21</u>	<u>\$1,871.00</u>	<u>-\$3,757.21</u>	<u>\$0.00</u>	<u>\$0.00</u>

Highway Aid Fund

Acct #	Revenue	2005		Total 2005	2005 Budget	2006 Budget
		9 months	projected 3 months			
341.001	Interest Income - Checking, Savings	\$1,490.67	\$740.00	\$2,230.67	\$1,200.00	\$1,750.00
355.020	State Aid Revenue	\$107,060.85	\$0.00	\$107,060.85	\$107,508.64	\$114,500.00
399.000	Use of Equipment Allotment from Prior Years	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$30,316.36</u>	<u>\$0.00</u>
	Total Revenue	<u>\$108,551.52</u>	<u>\$740.00</u>	<u>\$109,291.52</u>	<u>\$139,025.00</u>	<u>\$116,250.00</u>
	<u>Expenses</u>					
430.000	Major Equipment Expense	\$0.00	\$19,500.00	\$19,500.00	\$35,000.00	\$41,225.00
430.200	Office Supplies Expense	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
430.260	Minor Equipment Expense	\$3,500.00	\$0.00	\$3,500.00	\$7,000.00	\$5,000.00
432.000	Snow & Ice Removal Expense	\$15,294.60	\$4,800.00	\$20,094.60	\$40,000.00	\$40,000.00
436.000	Storm Sewers & Drains	\$14,474.71	\$0.00	\$14,474.71	\$0.00	\$0.00
438.000	Road & Street Resurfacing Exp	\$10,289.19	\$0.00	\$10,289.19	\$2,000.00	\$0.00
439.000	Project Work Expense	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$55,000.00</u>	<u>\$30,000.00</u>
	Total Expenses	<u>\$43,558.50</u>	<u>\$24,300.00</u>	<u>\$67,858.50</u>	<u>\$139,025.00</u>	<u>\$116,250.00</u>
	net income/(loss)	<u>\$64,993.02</u>	<u>-\$23,560.00</u>	<u>\$41,433.02</u>	<u>\$0.00</u>	<u>\$0.00</u>