

# BOROUGH OF BELLEFONTE

## 2010 BUDGET

Prepared by Ralph W. Stewart, Borough Manager

## Budget Message

There are a number of challenges facing the Borough as we approach 2010. First, health care renewal expenses were proposed at a rate of 45%. The Borough was able to find comparable coverage at a renewal rate of 7% with the Borough picking up the difference in higher deductibles due to contract issues. The final cost of health care for 2010 could be substantially higher than 7%. Secondly, pension costs for the police department increased nearly \$70,000 over current costs. It is possible that within a year the Borough will see substantial increases in pension costs for the non-uniform employees – all due to major investment losses in late 2008. Lastly, at the end of 2010 electric rate caps will come off. Our goal for 2010 is to be as ready for this as resources allow. We plan to work with Allegheny Power and others to determine what sources of funding or incentives may be available and to implement as many energy conservation action items as possible. A plan to form an energy conservation working committee made up of representatives from council, the Authority, and staff is in place and will begin meeting in January. The Borough is trying to hold the line on taxes and all other fees due to the economic recession facing our community, state and nation. We also express concern when both the county and school district are considering a tax increase as many of our residents are retired and living on fixed incomes. Any increases for 2010 were kept at the minimal and were absolutely necessary.

Difficult times can make us stronger and more focused. In light of this, we are planning to reorganize the public works department starting with the refuse services. A new one-person-operated truck will be purchased in 2010 and placed into service. Personnel changes will be mostly handled through attrition. Other changes include a plan for cross-training so that each member is more skilled, knowledgeable, and capable.

I want to express my gratitude for being fortunate to work with so many highly talented and dedicated fellow employees. They truly make my job much less difficult than it could be. We need to realize that our spring water is only the second greatest asset and that our employees are, by a long shot, our greatest asset. I also want to express that Bellefonte is blessed with having a good council to set policy for the Borough. In many boroughs council seats go unfilled due to apathy. I believe that together the council and staff of Bellefonte Borough is near the top of its game. Despite what obstacles or difficulties that may come our way in 2010, we will persevere and have a great year!

Ralph W. Stewart, Manager

| <u>FUND</u>               | <u>REVENUES</u>    | <u>EXPENSES</u>    |
|---------------------------|--------------------|--------------------|
| GENERAL FUND              | \$2,607,025        | \$2,607,025        |
| STREETLIGHTING FUND       | \$81,030           | \$81,030           |
| FIRE DEPARTMENT OPERATING | \$97,595           | \$97,595           |
| FIRE EQUIPMENT FUND       | \$151,070          | \$151,070          |
| PARKS & RECREATION FUND   | \$76,610           | \$76,610           |
| WATER FUND                | \$1,397,385        | \$1,397,385        |
| SEWER FUND                | \$2,649,385        | \$2,649,385        |
| REFUSE FUND               | \$1,135,660        | \$1,135,660        |
| POOL FUND                 | \$15,480           | \$15,480           |
| CDBG FUND                 | \$706,455          | \$706,455          |
| SPECIAL PROJECTS FUND     | \$202,725          | \$202,725          |
| HIGHWAY AID FUND          | \$180,425          | \$180,425          |
| CAPITAL PROJECTS FUND     | \$23,000           | \$23,000           |
| BULK WATER SALES FUND     | <u>\$90,000</u>    | <u>\$90,000</u>    |
| TOTALS                    | <u>\$9,413,845</u> | <u>\$9,413,845</u> |

# GENERAL FUND

| Acct #  | Revenue                              | 2009             |                               |              | Total<br>2009 | 2009<br>Budget | 2010<br>Budget |
|---------|--------------------------------------|------------------|-------------------------------|--------------|---------------|----------------|----------------|
|         |                                      | 2009<br>9 months | 2009<br>projected<br>3 months |              |               |                |                |
| 301.100 | Real Estate Tax Revenue - Current    | \$592,614.02     | \$10,000.00                   | \$602,614.02 | \$576,000.00  | \$618,000.00   |                |
| 301.200 | Real Estate Tax Revenue - Supplement | \$3,330.36       | \$0.00                        | \$3,330.36   | \$750.00      | \$750.00       |                |
| 301.400 | Real Estate Tax Revenue - Delinquent | \$21,105.68      | \$850.00                      | \$21,955.68  | \$15,000.00   | \$16,000.00    |                |
| 310.100 | Real Estate Transfer Tax Revenue     | \$48,432.63      | \$10,000.00                   | \$58,432.63  | \$40,000.00   | \$50,000.00    |                |
| 310.200 | Earned Income Tax Revenue            | \$320,651.87     | \$277,560.28                  | \$598,212.15 | \$400,000.00  | \$550,000.00   |                |
| 310.501 | EMS/LST Tax Revenue                  | \$82,162.03      | \$26,237.18                   | \$108,399.21 | \$60,000.00   | \$90,000.00    |                |
| 320.000 | License & Permit Revenue             | \$105.00         | \$0.00                        | \$105.00     | \$0.00        | \$50.00        |                |
| 321.800 | Franchise Revenue (Cable TV)         | \$73,032.08      | \$23,825.49                   | \$96,857.57  | \$80,000.00   | \$90,000.00    |                |
| 322.500 | Street Opening Permit Revenue        | \$1,010.00       | \$200.00                      | \$1,210.00   | \$2,000.00    | \$1,000.00     |                |
| 322.902 | Dumpster Permit Revenue              | \$130.00         | \$30.00                       | \$160.00     | \$150.00      | \$150.00       |                |
| 331.001 | Dog/Cat Fine Revenue                 | \$410.00         | \$80.00                       | \$490.00     | \$200.00      | \$300.00       |                |
| 331.100 | J P Fine Revenue                     | \$20,354.28      | \$5,900.00                    | \$26,254.28  | \$30,000.00   | \$24,000.00    |                |
| 331.101 | Probation Office Fine Revenue        | \$6,500.39       | \$1,800.00                    | \$8,300.39   | \$6,000.00    | \$6,500.00     |                |
| 331.113 | DUI Checkpoint Fine Revenue          | \$336.85         | \$286.40                      | \$623.25     | \$100.00      | \$250.00       |                |
| 331.121 | Ordinance Violation Revenue-Codes    | \$1,530.00       | \$0.00                        | \$1,530.00   | \$850.00      | \$850.00       |                |
| 331.130 | State Police Fine Revenue            | \$2,403.12       | \$2,389.75                    | \$4,792.87   | \$4,750.00    | \$2,300.00     |                |
| 331.140 | Parking Fine Revenue                 | \$15,237.00      | \$4,930.00                    | \$20,167.00  | \$20,000.00   | \$19,250.00    |                |
| 331.141 | Parking Fine Revenue - Lot A         | \$1,445.00       | \$300.00                      | \$1,745.00   | \$2,000.00    | \$1,625.00     |                |
| 331.142 | Parking Fine Revenue - Lot D         | \$2,573.00       | \$750.00                      | \$3,323.00   | \$3,800.00    | \$3,000.00     |                |
| 341.005 | Danone Interest Income               | \$0.00           | \$0.00                        | \$0.00       | \$13,000.00   | \$0.00         |                |
| 341.010 | Interest Income - Checking, Savings  | \$1,215.20       | \$1,451.60                    | \$2,666.80   | \$30,000.00   | \$6,000.00     |                |
| 342.531 | Tower Rental Revenue                 | \$11,550.00      | \$3,450.00                    | \$15,000.00  | \$15,000.00   | \$15,000.00    |                |
| 342.532 | Water Tank Rental Revenue            | \$10,350.00      | \$3,450.00                    | \$13,800.00  | \$13,800.00   | \$13,800.00    |                |
| 342.533 | CW Tank Rental Revenue - Nextel      | \$10,350.00      | \$3,450.00                    | \$13,800.00  | \$13,800.00   | \$13,800.00    |                |
| 342.534 | CW Tank Rental Revenue - Cingular    | \$18,000.00      | \$6,000.00                    | \$24,000.00  | \$24,840.00   | \$24,000.00    |                |

# GENERAL FUND

| Acct #  | Revenue (cont'd)                     | 2009             |                               |              | Total<br>2009 | 2009<br>Budget | 2010<br>Budget |
|---------|--------------------------------------|------------------|-------------------------------|--------------|---------------|----------------|----------------|
|         |                                      | 2009<br>9 months | 2009<br>projected<br>3 months |              |               |                |                |
| 342.560 | Meter Bag Rental Revenue             | \$560.00         | \$120.00                      | \$680.00     | \$750.00      | \$500.00       |                |
| 354.020 | Police Grant Revenue                 | \$1,940.59       | \$276.40                      | \$2,216.99   | \$0.00        | \$0.00         |                |
| 354.090 | HARB/CLG Grant Revenue               | \$10,879.54      | \$2,600.00                    | \$13,479.54  | \$15,000.00   | \$13,250.00    |                |
| 354.160 | Arts Grant Revenue                   | \$6,465.00       | \$0.00                        | \$6,465.00   | \$6,000.00    | \$0.00         |                |
| 354.190 | Reimb for Bullet Proof Vests         | \$0.00           | \$0.00                        | \$0.00       | \$400.00      | \$0.00         |                |
| 355.010 | Public Utility Realty Tax Revenue    | \$0.00           | \$2,199.28                    | \$2,199.28   | \$2,000.00    | \$1,800.00     |                |
| 355.040 | Liquor License Revenue               | \$2,850.00       | \$0.00                        | \$2,850.00   | \$2,600.00    | \$2,600.00     |                |
| 355.050 | Act 205 Pension State Aid Revenue    | \$190,808.83     | \$0.00                        | \$190,808.83 | \$189,000.00  | \$185,000.00   |                |
| 355.070 | Firemen's Relief Assoc Revenue       | \$33,929.35      | \$0.00                        | \$33,929.35  | \$36,000.00   | \$30,000.00    |                |
| 357.030 | County Liquid Fuels Tax Grant Rev    | \$7,353.97       | \$0.00                        | \$7,353.97   | \$0.00        | \$0.00         |                |
| 358.500 | County CATA Contract Revenue         | \$2,000.00       | \$0.00                        | \$2,000.00   | \$2,000.00    | \$2,000.00     |                |
| 361.300 | Prelim/Final Sub/Land Dev Plan Rev   | \$1,350.00       | \$795.00                      | \$2,145.00   | \$0.00        | \$0.00         |                |
| 361.332 | Zoning Variance Application Fee Rev  | \$800.00         | \$0.00                        | \$800.00     | \$350.00      | \$0.00         |                |
| 361.335 | Zoning Permit Fee Revenue            | \$1,610.00       | \$245.00                      | \$1,855.00   | \$665.00      | \$1,700.00     |                |
| 361.500 | Sale of Maps/Publications/Public Rec | -\$121.00        | \$0.00                        | -\$121.00    | \$50.00       | \$0.00         |                |
| 361.630 | Wage Tax Commission Revenue          | \$8,229.34       | \$7,260.00                    | \$15,489.34  | \$14,000.00   | \$12,000.00    |                |
| 362.111 | Accident Report Revenue              | \$1,395.00       | \$415.00                      | \$1,810.00   | \$1,600.00    | \$1,775.00     |                |
| 362.130 | False Alarm Revenue                  | \$1,425.00       | \$0.00                        | \$1,425.00   | \$1,000.00    | \$1,100.00     |                |
| 362.140 | Crossing Guard Revenue               | \$9,668.35       | \$4,450.00                    | \$14,118.35  | \$9,250.00    | \$14,400.00    |                |
| 362.160 | Drug Task Force Reimbursement Rev    | \$3,308.37       | \$1,249.76                    | \$4,558.13   | \$1,000.00    | \$1,000.00     |                |
| 362.400 | Public Housing Applications Revenue  | \$36,673.00      | \$140.00                      | \$36,813.00  | \$38,500.00   | \$36,500.00    |                |
| 362.402 | New Rental Fee Revenue               | \$525.00         | \$0.00                        | \$525.00     | \$150.00      | \$150.00       |                |
| 362.403 | Reschedule Fee for Inspections       | \$50.00          | \$0.00                        | \$50.00      | \$100.00      | \$50.00        |                |
| 362.410 | Building Permit Revenue              | \$5,647.95       | \$8,000.00                    | \$13,647.95  | \$8,000.00    | \$10,000.00    |                |

# GENERAL FUND

| Acct #  | Revenue (cont'd)                    | 2009             |                               |                | Total<br>2009  | 2009<br>Budget | 2010<br>Budget |
|---------|-------------------------------------|------------------|-------------------------------|----------------|----------------|----------------|----------------|
|         |                                     | 2009<br>9 months | 2009<br>projected<br>3 months |                |                |                |                |
| 362.412 | Boro Education Fee Revenue          | \$410.00         | \$75.00                       | \$485.00       | \$450.00       | \$450.00       |                |
| 362.450 | Occupancy Permit Revenue            | \$225.00         | \$25.00                       | \$250.00       | \$750.00       | \$100.00       |                |
| 362.451 | Home Occupation Business Permit Rev | \$25.00          | \$25.00                       | \$50.00        | \$30.00        | \$0.00         |                |
| 362.470 | Sign Permit Revenue                 | \$320.00         | \$60.00                       | \$380.00       | \$60.00        | \$100.00       |                |
| 362.480 | Fee for Missing Public Housing      | \$320.00         | \$40.00                       | \$360.00       | \$0.00         | \$100.00       |                |
| 362.900 | Banner Application Revenue          | \$0.00           | \$0.00                        | \$0.00         | \$10.00        | \$0.00         |                |
| 362.950 | Other Permit Revenue                | \$50.00          | \$0.00                        | \$50.00        | \$0.00         | \$25.00        |                |
| 363.210 | Parking Meter Revenue               | \$110,781.56     | \$30,800.00                   | \$141,581.56   | \$140,000.00   | \$137,000.00   |                |
| 363.220 | Parking Permit Revenue - Lots A & D | \$15,607.50      | \$1,575.00                    | \$17,182.50    | \$15,000.00    | \$15,500.00    |                |
| 363.221 | Parking Permit Revenue              | \$800.00         | \$175.00                      | \$975.00       | \$700.00       | \$850.00       |                |
| 364.900 | Sewer Dye Test Revenue              | \$1,432.51       | \$250.00                      | \$1,682.51     | \$1,400.00     | \$1,450.00     |                |
| 367.211 | HARB Workshop/CLG Revenue           | \$370.00         | \$0.00                        | \$370.00       | \$0.00         | \$0.00         |                |
| 375.000 | Farmers Market Revenue              | \$0.00           | \$0.00                        | \$0.00         | \$1,000.00     | \$0.00         |                |
| 378.120 | Danone Water Usage Revenue          | \$0.00           | \$0.00                        | \$0.00         | \$55,000.00    | \$0.00         |                |
| 378.700 | Milesburg Water Usage Revenue       | \$0.00           | \$0.00                        | \$0.00         | \$41,000.00    | \$0.00         |                |
| 379.000 | CDBG Staff Reimbursement Revenue    | \$2,341.68       | \$0.00                        | \$2,341.68     | \$19,025.00    | \$22,000.00    |                |
| 385.000 | Less than 10 Day Notice Fee         | \$0.00           | \$100.00                      | \$100.00       | \$0.00         | \$0.00         |                |
| 389.000 | Miscellaneous Revenue               | \$0.00           | \$0.00                        | \$0.00         | \$10.00        | \$0.00         |                |
| 389.003 | NSF Fee Revenue                     | \$20.00          | \$0.00                        | \$20.00        | \$20.00        | \$0.00         |                |
| 391.100 | Sale of Fixed Assets Revenue        | \$0.00           | \$0.00                        | \$0.00         | \$100.00       | \$0.00         |                |
| 399.001 | Use of Prior Year Revenues          | \$0.00           | \$0.00                        | \$0.00         | \$185,450.00   | \$6,000.00     |                |
|         | Total Revenue                       | \$1,704,880.05   | \$443,816.14                  | \$2,148,696.19 | \$2,140,460.00 | \$2,044,025.00 |                |

# GENERAL FUND

| Acct #  | Revenue (cont'd)                   | 2009             |                               |                | Total<br>2009  | 2009<br>Budget | 2010<br>Budget |
|---------|------------------------------------|------------------|-------------------------------|----------------|----------------|----------------|----------------|
|         |                                    | 2009<br>9 months | 2009<br>projected<br>3 months |                |                |                |                |
| 392.006 | Transfer From Water Fund           | \$112,500.00     | \$37,500.00                   | \$150,000.00   | \$150,000.00   | \$150,000.00   |                |
| 392.008 | Transfer From Sewer Fund           | \$225,000.00     | \$75,000.00                   | \$300,000.00   | \$300,000.00   | \$300,000.00   |                |
| 392.009 | Transfer from Refuse Fund          | \$84,750.00      | \$28,250.00                   | \$113,000.00   | \$113,000.00   | \$113,000.00   |                |
|         | Total Transfers In                 | \$422,250.00     | \$140,750.00                  | \$563,000.00   | \$563,000.00   | \$563,000.00   |                |
|         | Total Revenue and Transfers In     | \$2,127,130.05   | \$584,566.14                  | \$2,711,696.19 | \$2,703,460.00 | \$2,607,025.00 |                |
|         | <u>Expenses</u>                    |                  |                               |                |                |                |                |
| 400.105 | Elected Officials Salary Expense   | \$9,000.00       | \$4,500.00                    | \$13,500.00    | \$13,500.00    | \$13,500.00    |                |
| 400.110 | Appointed Officials Salary Expense | \$1,000.00       | \$500.00                      | \$1,500.00     | \$1,500.00     | \$1,500.00     |                |
| 400.111 | Appointed Official SS Expense      | \$76.48          | \$38.27                       | \$114.75       | \$115.00       | \$115.00       |                |
| 400.190 | Other Benefits Expense - Council   | \$0.00           | \$75.00                       | \$75.00        | \$50.00        | \$75.00        |                |
| 400.192 | Social Security Expense - Council  | \$688.32         | \$344.43                      | \$1,032.75     | \$1,035.00     | \$1,035.00     |                |
| 400.215 | Postage Expense - Council          | \$5.00           | \$95.00                       | \$100.00       | \$100.00       | \$100.00       |                |
| 400.231 | Fuel Expense - Council             | \$50.98          | \$145.00                      | \$195.98       | \$200.00       | \$200.00       |                |
| 400.260 | Minor Equipment Expense- Council   | \$260.70         | \$0.00                        | \$260.70       | \$200.00       | \$2,000.00     |                |
| 400.314 | Legal Expense - Council            | \$0.00           | \$2,196.50                    | \$2,196.50     | \$0.00         | \$0.00         |                |
| 400.317 | Data Processing Expense - Council  | \$589.00         | \$230.00                      | \$819.00       | \$950.00       | \$925.00       |                |
| 400.320 | IT Services Expense - Council      | \$0.00           | \$0.00                        | \$0.00         | \$0.00         | \$1,500.00     |                |
| 400.325 | Internet Expense - Council         | \$0.00           | \$0.00                        | \$0.00         | \$0.00         | \$100.00       |                |
| 400.341 | Advertising Expense - Council      | \$42.62          | \$350.00                      | \$392.62       | \$0.00         | \$450.00       |                |
| 400.342 | Printing Expense - Council         | \$0.00           | \$0.00                        | \$0.00         | \$25.00        | \$25.00        |                |
| 400.344 | Copy Expense - Council             | \$0.00           | \$0.00                        | \$0.00         | \$0.00         | \$50.00        |                |
| 400.353 | Official Bond Ins Expense-Council  | \$0.00           | \$250.00                      | \$250.00       | \$250.00       | \$250.00       |                |
| 400.354 | Workers Comp Ins Exp - Council     | \$4,000.00       | \$0.00                        | \$4,000.00     | \$4,000.00     | \$8,725.00     |                |

# GENERAL FUND

| Acct #  | Expenses (cont)                          | 2009               |                               | Total<br>2009      | 2009<br>Budget     | 2010<br>Budget     |
|---------|--|--------------------|-------------------------------|--------------------|--------------------|--------------------|
|         |  | 2009<br>9 months   | 2009<br>projected<br>3 months |                    |                    |                    |
| 400.357 | False Arrest/Public Official Ins-Council | \$0.00             | \$1,000.00                    | \$1,000.00         | \$400.00           | \$1,000.00         |
| 400.420 | Subscription Expense - Council           | \$70.00            | \$90.00                       | \$160.00           | \$150.00           | \$170.00           |
| 400.460 | Conf/Meeting/Seminar Exp-Council         | <u>\$2,470.57</u>  | <u>\$690.00</u>               | <u>\$3,160.57</u>  | <u>\$4,000.00</u>  | <u>\$4,000.00</u>  |
|         | subtotal - Council                       | <u>\$18,253.67</u> | <u>\$10,504.20</u>            | <u>\$28,757.87</u> | <u>\$26,475.00</u> | <u>\$35,720.00</u> |
| 401.110 | Executive Salary Expense (Appointed)     | \$46,209.60        | \$26,570.52                   | \$72,780.12        | \$68,750.00        | \$75,000.00        |
| 401.192 | Executive SS Expense (Appointed)         | \$3,508.62         | \$2,019.44                    | \$5,528.06         | \$5,255.00         | \$5,740.00         |
| 401.193 | Other Benefits Expense - Exec            | \$0.00             | \$0.00                        | \$0.00             | \$25.00            | \$25.00            |
| 401.196 | Health Ins Expense-Executive             | \$10,376.50        | \$2,066.70                    | \$12,443.20        | \$12,500.00        | \$14,000.00        |
| 401.197 | Retirement Expense - Exec                | \$0.00             | \$5,657.70                    | \$5,657.70         | \$7,900.00         | \$6,200.00         |
| 401.198 | Health Care Expense - In House - Exec    | \$1,073.02         | \$0.00                        | \$1,073.02         | \$1,000.00         | \$1,000.00         |
| 401.199 | Life Insurance Expense - Exec            | \$310.00           | \$62.00                       | \$372.00           | \$410.00           | \$410.00           |
| 401.210 | Office Supplies Expense - Exec           | \$0.00             | \$50.00                       | \$50.00            | \$50.00            | \$75.00            |
| 401.215 | Postage Expense - Exec                   | \$10.00            | \$90.00                       | \$100.00           | \$100.00           | \$100.00           |
| 401.231 | Fuel Expense - Exec                      | \$45.00            | \$50.00                       | \$95.00            | \$100.00           | \$100.00           |
| 401.260 | Minor Equipment Expense - Exec           | \$0.00             | \$0.00                        | \$0.00             | \$500.00           | \$250.00           |
| 401.320 | IT Services Expense - Exec               | \$0.00             | \$0.00                        | \$0.00             | \$0.00             | \$1,000.00         |
| 401.321 | Telephone Expense - Exec                 | \$10.00            | \$90.00                       | \$100.00           | \$100.00           | \$150.00           |
| 401.325 | Internet Expense - Exec                  | \$0.00             | \$0.00                        | \$0.00             | \$0.00             | \$175.00           |
| 401.342 | Printing Expense - Exec                  | \$0.00             | \$0.00                        | \$0.00             | \$40.00            | \$40.00            |
| 401.344 | Copy Expense - Exec                      | \$0.00             | \$0.00                        | \$0.00             | \$0.00             | \$50.00            |
| 401.354 | Workers Comp Ins Exp - Exec              | \$1,000.00         | \$0.00                        | \$1,000.00         | \$1,000.00         | \$1,200.00         |
| 401.361 | Electricity Expense - Exec               | \$0.00             | \$0.00                        | \$0.00             | \$0.00             | \$300.00           |
| 401.420 | Dues/Sub/Membership Exp - Exec           | \$710.00           | \$10.00                       | \$720.00           | \$700.00           | \$800.00           |
| 401.450 | Contracted Services Expense - Exec       | \$66.75            | \$0.00                        | \$66.75            | \$50.00            | \$0.00             |



# GENERAL FUND

| Acct #  | Expenses (cont)                   | 2009               |                               |                     | Total<br>2009      | 2009<br>Budget      | 2010<br>Budget |
|---------|-----------------------------------|--------------------|-------------------------------|---------------------|--------------------|---------------------|----------------|
|         |                                   | 2009<br>9 months   | 2009<br>projected<br>3 months |                     |                    |                     |                |
| 401.460 | Training Expense - Exec           | <u>\$350.00</u>    | <u>\$100.00</u>               | <u>\$450.00</u>     | <u>\$800.00</u>    | <u>\$650.00</u>     |                |
|         | Subtotal - Executive              | <u>\$63,669.49</u> | <u>\$36,766.36</u>            | <u>\$100,435.85</u> | <u>\$99,280.00</u> | <u>\$107,265.00</u> |                |
| 401.900 | Mayor Expenses                    | \$0.00             | \$0.00                        | \$0.00              | \$550.00           | \$0.00              |                |
| 401.901 | Mayor Salary Expense              | \$1,000.00         | \$500.00                      | \$1,500.00          | \$1,500.00         | \$1,500.00          |                |
| 401.902 | Mayor Social Security Expense     | \$76.48            | \$38.27                       | \$114.75            | \$115.00           | \$115.00            |                |
| 401.905 | Mayor Conf/Seminar Expense        | \$1,282.20         | -\$280.99                     | \$1,001.21          | \$0.00             | \$1,300.00          |                |
| 401.920 | Mayor Postage Expense             | \$0.00             | \$0.00                        | \$0.00              | \$0.00             | \$20.00             |                |
| 401.930 | Mayor Electricity Expense         | \$0.00             | \$0.00                        | \$0.00              | \$0.00             | \$100.00            |                |
| 401.946 | Mayor Dues/Member/Sub Expense     | \$55.00            | \$10.00                       | \$65.00             | \$0.00             | \$75.00             |                |
| 401.954 | Mayor Workers Comp Ins Expense    | \$1,000.00         | \$0.00                        | \$1,000.00          | \$1,000.00         | \$1,000.00          |                |
| 401.993 | Mayor Other Benefits Expense      | <u>\$0.00</u>      | <u>\$25.00</u>                | <u>\$25.00</u>      | <u>\$25.00</u>     | <u>\$25.00</u>      |                |
|         | Subtotal - Mayor                  | <u>\$3,413.68</u>  | <u>\$292.28</u>               | <u>\$3,705.96</u>   | <u>\$3,190.00</u>  | <u>\$4,135.00</u>   |                |
| 402.355 | Treas Bond Insurance Expense      | \$200.00           | \$0.00                        | \$200.00            | \$100.00           | \$200.00            |                |
| 402.900 | Treasurer Salary Expense          | \$1,000.00         | \$500.00                      | \$1,500.00          | \$1,500.00         | \$1,500.00          |                |
| 402.901 | Treasurer Social Security Expense | <u>\$76.48</u>     | <u>\$38.27</u>                | <u>\$114.75</u>     | <u>\$115.00</u>    | <u>\$115.00</u>     |                |
|         | Subtotal - Treasurer              | <u>\$1,276.48</u>  | <u>\$538.27</u>               | <u>\$1,814.75</u>   | <u>\$1,715.00</u>  | <u>\$1,815.00</u>   |                |
| 403.112 | Salary Expense - EIT              | \$24,112.48        | \$12,780.00                   | \$36,892.48         | \$37,030.00        | \$37,640.00         |                |
| 403.190 | Other Benefits Expense - EIT      | \$0.00             | \$0.00                        | \$0.00              | \$25.00            | \$25.00             |                |
| 403.192 | Social Security Expense - EIT     | \$1,820.77         | \$965.75                      | \$2,786.52          | \$2,835.00         | \$2,880.00          |                |
| 403.196 | Health Insurance Expense - EIT    | \$9,410.34         | \$1,874.26                    | \$11,284.60         | \$11,250.00        | \$12,800.00         |                |
| 403.197 | Retirement Expense - EIT          | \$0.00             | \$5,657.70                    | \$5,657.70          | \$7,900.00         | \$6,200.00          |                |

# GENERAL FUND

| Acct #  | Expenses (cont.)                     | 2009        |                       |             | Total<br>2009 | 2009<br>Budget | 2010<br>Budget |
|---------|--------------------------------------|-------------|-----------------------|-------------|---------------|----------------|----------------|
|         |                                      | 9 months    | projected<br>3 months |             |               |                |                |
| 403.198 | Health Care Expense - In House - EIT | \$989.70    | \$171.23              | \$1,160.93  | \$1,000.00    | \$1,000.00     |                |
| 403.199 | Life Insurance Expense - EIT         | \$138.70    | \$27.74               | \$166.44    | \$185.00      | \$185.00       |                |
| 403.210 | Office Supplies Expense - EIT        | \$163.79    | \$300.00              | \$463.79    | \$750.00      | \$600.00       |                |
| 403.215 | Postage Expense - EIT                | \$1,515.06  | \$1,260.00            | \$2,775.06  | \$1,900.00    | \$3,000.00     |                |
| 403.260 | Minor Equipment Expense - EIT        | \$0.00      | \$0.00                | \$0.00      | \$100.00      | \$0.00         |                |
| 403.310 | Legal Fees Expense - EIT             | \$0.00      | \$0.00                | \$0.00      | \$100.00      | \$100.00       |                |
| 403.311 | Audit Expense - EIT                  | \$1,350.00  | \$0.00                | \$1,350.00  | \$1,400.00    | \$1,450.00     |                |
| 403.320 | IT Services Expense - EIT            | \$0.00      | \$0.00                | \$0.00      | \$0.00        | \$1,000.00     |                |
| 403.321 | Telephone Expense - EIT              | \$0.00      | \$0.00                | \$0.00      | \$0.00        | \$100.00       |                |
| 403.325 | Internet Expense - EIT               | \$0.00      | \$0.00                | \$0.00      | \$0.00        | \$175.00       |                |
| 403.342 | Printing Expense - EIT               | \$161.06    | \$550.00              | \$711.06    | \$400.00      | 850            |                |
| 403.344 | Copy Expense - EIT                   | \$0.00      | \$0.00                | \$0.00      | \$0.00        | 250            |                |
| 403.350 | Insurance Expense - EIT              | \$0.00      | \$100.00              | \$100.00    | \$100.00      | \$100.00 x     |                |
| 403.354 | Workers Comp Expense - EIT           | \$1,000.00  | \$0.00                | \$1,000.00  | \$1,000.00    | \$1,200.00     |                |
| 403.361 | Electricity Expense - EIT            | \$0.00      | \$0.00                | \$0.00      | \$0.00        | \$300.00       |                |
| 403.420 | Dues/Membership Expense - EIT        | \$60.00     | \$0.00                | \$60.00     | \$150.00      | \$75.00        |                |
| 403.454 | Contracted Services Expense - EIT    | \$0.00      | \$0.00                | \$0.00      | \$200.00      | \$0.00         |                |
| 403.460 | Training Expense - EIT               | \$724.69    | \$0.00                | \$724.69    | \$750.00      | \$775.00       |                |
| 403.476 | Miscellaneous Expense - EIT          | \$87.15     | \$0.00                | \$87.15     | \$75.00       | \$100.00       |                |
|         | Subtotal - EIT                       | \$41,533.74 | \$23,686.68           | \$65,220.42 | \$67,150.00   | \$70,805.00    |                |
| 403.950 | R/E Tax Coll Expense (Elected)       | \$0.00      | \$0.00                | \$0.00      | \$1,400.00    | \$0.00         |                |
| 403.951 | R/E Tax Coll Salary Expense          | \$3,968.00  | \$200.00              | \$4,168.00  | \$4,500.00    | \$4,400.00     |                |
| 403.952 | R/E Tax Coll Social Security Expense | \$304.93    | \$15.30               | \$320.23    | \$345.00      | \$340.00       |                |
| 403.954 | R/E Tax Coll Training Expense        | \$0.00      | \$0.00                | \$0.00      | \$0.00        | \$75.00        |                |

# GENERAL FUND

| Acct #  | Expenses (cont'd)                      | 2009              |                               |                   | Total<br>2009     | 2009<br>Budget    | 2010<br>Budget |
|---------|--|-------------------|-------------------------------|-------------------|-------------------|-------------------|----------------|
|         |  | 2009<br>9 months  | 2009<br>projected<br>3 months |                   |                   |                   |                |
| 403.955 | R/E Tax Coll Printing Expense          | \$253.30          | \$0.00                        | \$253.30          | \$0.00            | \$275.00          |                |
| 403.956 | R/E Tax Postage/Envelopes Expense      | \$567.37          | \$0.00                        | \$567.37          | \$0.00            | \$600.00          |                |
| 403.957 | R/E Tax Coll Audit Expense             | <u>\$575.00</u>   | <u>\$0.00</u>                 | \$575.00          | <u>\$0.00</u>     | <u>\$650.00</u>   |                |
|         | Subtotal - R/E Tax Collector (Elected) | <u>\$5,668.60</u> | <u>\$215.30</u>               | <u>\$5,883.90</u> | <u>\$6,245.00</u> | <u>\$6,340.00</u> |                |
| 406.112 | Salary Expense - GG                    | \$105,814.27      | \$36,185.73                   | \$142,000.00      | \$143,250.00      | \$148,250.00      |                |
| 406.190 | Other Benefits Expense - GG            | \$0.00            | \$100.00                      | \$100.00          | \$150.00          | \$125.00          |                |
| 406.192 | Social Security Expense - GG           | \$7,007.57        | \$2,768.21                    | \$9,775.78        | \$10,960.00       | \$11,345.00       |                |
| 406.193 | Enrollment Fee Exp - PMRS - GG         | \$0.00            | \$0.00                        | \$0.00            | \$20.00           | \$0.00            |                |
| 406.194 | Unemployment Comp Ins Exp - GG         | \$3,763.61        | \$2,969.88                    | \$6,733.49        | \$3,300.00        | \$4,500.00        |                |
| 406.196 | Health Insurance Expense - GG          | \$28,282.13       | \$4,897.02                    | \$33,179.15       | \$28,500.00       | \$43,250.00       |                |
| 406.197 | Retirement Expense - GG                | -\$336.66         | \$11,315.57                   | \$10,978.91       | \$31,450.00       | \$12,500.00       |                |
| 406.198 | Health Care Expense - In House - GG    | \$4,145.00        | \$200.00                      | \$4,345.00        | \$4,300.00        | \$4,800.00        |                |
| 406.199 | Life Insurance Expense - GG            | \$605.26          | \$127.94                      | \$733.20          | \$700.00          | \$810.00          |                |
| 406.200 | Miscellaneous Supplies Expense - GG    | \$130.27          | \$80.00                       | \$210.27          | \$150.00          | \$175.00          |                |
| 406.210 | Office Supplies Expense - GG           | \$2,651.20        | \$900.00                      | \$3,551.20        | \$5,400.00        | \$3,900.00        |                |
| 406.215 | Postage Expense - GG                   | \$974.10          | \$1,100.00                    | \$2,074.10        | \$3,000.00        | \$1,800.00        |                |
| 406.226 | Janitorial Supplies Expense - GG       | \$897.72          | \$425.00                      | \$1,322.72        | \$1,500.00        | \$1,450.00        |                |
| 406.231 | Fuel Expense - GG                      | \$77.06           | \$50.00                       | \$127.06          | \$100.00          | \$175.00          |                |
| 406.241 | Materials & Supplies Expense - GG      | \$144.72          | \$100.00                      | \$244.72          | \$425.00          | \$325.00          |                |
| 406.242 | Safety Committee Expense - GG          | \$147.25          | \$30.00                       | \$177.25          | \$25.00           | \$25.00           |                |
| 406.249 | Computer Software Expense - GG         | \$549.78          | \$370.45                      | \$920.23          | \$1,000.00        | \$0.00            |                |
| 406.251 | Vehicle Maintenance Expense - GG       | \$4,190.25        | \$300.00                      | \$4,490.25        | \$300.00          | \$500.00          |                |
| 406.260 | Minor Equipment Expense - GG           | \$820.90          | \$0.00                        | \$820.90          | \$5,500.00        | \$8,000.00        |                |
| 406.265 | Office Equipment Expense - GG          | \$2,456.49        | \$0.00                        | \$2,456.49        | \$3,000.00        | \$1,000.00        |                |

# GENERAL FUND

| Acct #  | Expenses (cont)                      | 2009             |                               |             | Total<br>2009 | 2009<br>Budget | 2010<br>Budget |
|---------|--------------------------------------|------------------|-------------------------------|-------------|---------------|----------------|----------------|
|         |                                      | 2009<br>9 months | 2009<br>projected<br>3 months |             |               |                |                |
| 406.300 | Update Codes - GG                    | \$0.00           | \$0.00                        | \$0.00      | \$0.00        | \$2,875.00     |                |
| 406.310 | Legal Expense - GG                   | \$391.00         | \$1,000.00                    | \$1,391.00  | \$4,000.00    | \$1,500.00     |                |
| 406.311 | Audit Expense - GG                   | \$3,750.00       | \$0.00                        | \$3,750.00  | \$2,875.00    | \$2,850.00     |                |
| 406.317 | Data Processing Expense - GG         | \$2,487.07       | \$550.00                      | \$3,037.07  | \$2,130.00    | \$2,500.00     |                |
| 406.318 | Janitorial Services Expense - GG     | \$1,950.00       | \$600.00                      | \$2,550.00  | \$2,700.00    | \$5,100.00     |                |
| 406.319 | License Expense - GG                 | \$0.00           | \$35.00                       | \$35.00     | \$35.00       | \$35.00        |                |
| 406.320 | IT Services Expense - GG             | \$0.00           | \$0.00                        | \$0.00      | \$0.00        | \$7,500.00     |                |
| 406.321 | Telephone Expense - GG               | \$471.85         | \$140.00                      | \$611.85    | \$1,700.00    | \$675.00       |                |
| 406.325 | Internet Expense - GG                | \$950.00         | \$190.00                      | \$1,140.00  | \$1,140.00    | \$235.00       |                |
| 406.331 | Travel Expense - GG                  | \$5.50           | \$10.00                       | \$15.50     | \$50.00       | \$25.00        |                |
| 406.341 | Advertising Expense - GG             | \$451.14         | \$100.00                      | \$551.14    | \$2,500.00    | \$775.00       |                |
| 406.342 | Printing Expense - GG                | \$2,328.24       | \$100.00                      | \$2,428.24  | \$3,700.00    | \$2,550.00     |                |
| 406.344 | Copy Expense - GG                    | \$261.19         | \$501.00                      | \$762.19    | \$900.00      | \$900.00       |                |
| 406.351 | Commercial Ins Expense - GG          | \$5,048.24       | \$2,800.00                    | \$7,848.24  | \$7,950.00    | \$5,745.00     |                |
| 406.354 | Worker's Comp Ins Expense - GG       | \$4,631.00       | \$3,000.00                    | \$7,631.00  | \$8,000.00    | \$4,800.00     |                |
| 406.358 | Cobra Ins Expense - GG               | \$270.60         | \$137.80                      | \$408.40    | \$480.00      | \$450.00       |                |
| 406.361 | Electricity Expense - GG             | \$2,615.14       | \$975.00                      | \$3,590.14  | \$5,850.00    | \$3,700.00     |                |
| 406.362 | Heating/Cooling Expense - GG         | \$598.12         | \$275.00                      | \$873.12    | \$800.00      | \$1,050.00     |                |
| 406.373 | Building/Prop Maint/Rep Exp - GG     | \$5,923.88       | \$4,626.12                    | \$10,550.00 | \$7,200.00    | \$7,500.00     |                |
| 406.382 | Parking Lot Rental Expense - GG      | \$1,000.00       | \$0.00                        | \$1,000.00  | \$1,000.00    | \$1,000.00     |                |
| 406.384 | Office Equipment Rental Expense - GG | \$3,096.36       | \$1,100.00                    | \$4,196.36  | \$4,150.00    | \$4,200.00     |                |
| 406.420 | Dues/Sub/Memberships Expense - GG    | \$0.00           | \$20.00                       | \$20.00     | \$600.00      | \$250.00       |                |
| 406.450 | Contracted Services Expense - GG     | \$824.95         | \$800.00                      | \$1,624.95  | \$7,000.00    | \$1,200.00     |                |
| 406.453 | Web Design/Maint Expense - GG        | \$1,286.35       | \$0.00                        | \$1,286.35  | \$0.00        | \$0.00         |                |
| 406.460 | Training/Seminar Expense - GG        | \$2,243.34       | \$300.00                      | \$2,543.34  | \$1,400.00    | \$2,700.00     |                |

# GENERAL FUND

| Acct #  | Expenses (cont)                         | 2009                |                       |                     | Total<br>2009       | 2009<br>Budget      | 2010<br>Budget |
|---------|---|---------------------|-----------------------|---------------------|---------------------|---------------------|----------------|
|         |   | 9 months            | projected<br>3 months |                     |                     |                     |                |
| 400.461 | Conference/Meeting Expense - GG         | \$0.00              | \$0.00                | \$0.00              | \$30.00             | \$0.00              |                |
| 406.700 | Capital Expenditures - GG               | \$0.00              | \$0.00                | \$0.00              | \$3,400.00          | \$1,000.00          |                |
| 406.905 | Miscellaneous Expense - GG              | \$0.00              | \$0.00                | \$0.00              | \$25.00             | \$0.00              |                |
| 409.373 | Borough Building Improvements - GG      | \$1,213.30          | \$0.00                | \$1,213.30          | \$500.00            | \$500.00            |                |
| 411.500 | Firemen's Relief Grant Pass thru        | <u>\$0.00</u>       | <u>\$33,929.35</u>    | <u>\$33,929.35</u>  | <u>\$36,000.00</u>  | <u>\$30,000.00</u>  |                |
|         | Subtotal - General Government           | <u>\$204,118.19</u> | <u>\$113,109.07</u>   | <u>\$317,227.26</u> | <u>\$349,145.00</u> | <u>\$334,545.00</u> |                |
| 410.112 | Salary Expense - Police                 | \$492,742.23        | \$108,056.64          | \$600,798.87        | \$510,200.00        | \$597,000.00        |                |
| 410.113 | Reimb From Workers Comp - Police        | -\$11,989.74        | \$0.00                | -\$11,989.74        | \$0.00              | \$0.00              |                |
| 410.116 | Salary Expense - Office Staff - Police  | \$45,188.94         | \$33,875.46           | \$79,064.40         | \$46,000.00         | \$80,650.00         |                |
| 410.117 | SS Exp - Office Staff - Police          | \$11,792.20         | \$3,212.70            | \$15,004.90         | \$0.00              | \$6,170.00          |                |
| 410.118 | Retirement Expense - Office - Police    | \$0.00              | \$16,973.10           | \$16,973.10         | \$24,000.00         | \$20,000.00         |                |
| 410.127 | Reimb for Special Police Services - Pol | -\$66.35            | -\$4,396.89           | -\$4,463.24         | \$0.00              | \$0.00              |                |
| 410.128 | Reimb for SRO Salary                    | -\$17,636.64        | -\$8,700.00           | -\$26,336.64        | -\$22,775.00        | -\$27,250.00        |                |
| 410.159 | Supp Medicare Payments Exp - Police     | \$2,793.60          | \$931.20              | \$3,724.80          | \$4,000.00          | \$4,000.00          |                |
| 410.160 | Reimb for SRO Medi - Police             | -\$140.35           | -\$126.00             | -\$266.35           | \$0.00              | -\$395.00           |                |
| 410.161 | Reimb for SRO Retirement - Police       | -\$377.48           | -\$645.00             | -\$1,022.48         | \$0.00              | -\$1,050.00         |                |
| 410.162 | Reimb for SRO Insurance - Police        | -\$3,594.73         | -\$2,025.00           | -\$5,619.73         | \$0.00              | -\$7,300.00         |                |
| 410.190 | Other Benefits Expense - Police         | \$0.00              | \$100.00              | \$100.00            | \$150.00            | \$125.00            |                |
| 410.191 | Uniform Expense - Police                | \$9,455.83          | \$100.00              | \$9,555.83          | \$5,750.00          | \$5,500.00          |                |
| 410.192 | Social Security Expense - Police        | \$10,000.00         | \$1,256.50            | \$11,256.50         | \$15,500.00         | \$12,575.00         |                |
| 410.194 | Physical, Drug Test,Ect Exp - Police    | \$818.50            | \$0.00                | \$818.50            | \$0.00              | \$0.00              |                |
| 410.195 | Insurance Expense - Police              | \$2,249.70          | \$459.00              | \$2,708.70          | \$2,900.00          | \$2,800.00          |                |
| 410.196 | Health Insurance Expense - Police       | \$127,157.37        | \$26,575.00           | \$153,732.37        | \$163,750.00        | \$178,500.00        |                |

# GENERAL FUND

| Acct #  | Expenses (cont.)                     | 2009        |                       |             | Total<br>2009 | 2009<br>Budget | 2010<br>Budget |
|---------|--------------------------------------|-------------|-----------------------|-------------|---------------|----------------|----------------|
|         |                                      | 9 months    | projected<br>3 months |             |               |                |                |
| 410.197 | Retirement Expense - Police          | -\$1,517.49 | \$45,576.00           | \$44,058.51 | \$117,475.00  | \$102,500.00   |                |
| 410.198 | Health Care Exp - In House - Police  | \$5,966.64  | \$4,100.00            | \$10,066.64 | \$15,000.00   | \$14,000.00    |                |
| 410.199 | Life Insurance Expense - Police      | \$3,060.14  | \$604.32              | \$3,664.46  | \$3,630.00    | \$3,400.00     |                |
| 410.210 | Office Supplies Expense - Police     | \$1,357.97  | \$1,250.00            | \$2,607.97  | \$2,500.00    | \$2,800.00     |                |
| 410.215 | Postage Expense - Police             | \$1,153.03  | \$325.00              | \$1,478.03  | \$1,500.00    | \$1,600.00     |                |
| 410.219 | Public Relations Expense - Police    | \$241.63    | \$0.00                | \$241.63    | \$250.00      | \$200.00       |                |
| 410.226 | Janitorial Supplies Expense - Police | \$1,066.36  | \$325.00              | \$1,391.36  | \$1,200.00    | \$1,500.00     |                |
| 410.231 | Fuel Expense - Police                | \$8,879.94  | \$5,700.00            | \$14,579.94 | \$25,350.00   | \$16,500.00    |                |
| 410.242 | Material & Supplies Exp - Police     | \$4,782.68  | \$1,250.00            | \$6,032.68  | \$2,500.00    | \$3,000.00     |                |
| 410.251 | Vehicle Maintenance Exp - Police     | \$11,743.15 | \$3,250.00            | \$14,993.15 | \$24,000.00   | \$19,000.00    |                |
| 410.253 | Parking Meter Maint Exp - Police     | \$1,528.92  | \$0.00                | \$1,528.92  | \$5,200.00    | \$1,750.00     |                |
| 410.254 | Equipment Maint Expense - Police     | \$0.00      | \$0.00                | \$0.00      | \$50.00       | \$0.00         |                |
| 410.260 | Minor Equipment Expense - Police     | \$6,840.06  | \$475.00              | \$7,315.06  | \$4,300.00    | \$3,000.00     |                |
| 410.263 | Replace Bulletproof Vests - Police   | \$0.00      | \$0.00                | \$0.00      | \$800.00      | \$0.00         |                |
| 410.300 | Update Codes - Police                | \$0.00      | \$0.00                | \$0.00      | \$0.00        | \$2,875.00     |                |
| 410.311 | Audit Expense - Police               | \$0.00      | \$0.00                | \$0.00      | \$0.00        | \$300.00       |                |
| 410.314 | Legal Expense - Police               | \$9,353.81  | \$3,000.00            | \$12,353.81 | \$3,000.00    | \$1,500.00     |                |
| 410.316 | Dog/Cat Handling/Boarding Exp-Police | \$1,240.00  | \$150.00              | \$1,390.00  | \$600.00      | \$300.00       |                |
| 410.317 | Data Processing Expense - Police     | \$400.00    | \$0.00                | \$400.00    | \$400.00      | \$425.00       |                |
| 410.318 | Janitorial Services Expense - Police | \$1,950.00  | \$600.00              | \$2,550.00  | \$2,700.00    | \$5,100.00     |                |
| 410.319 | Computer Support Expense - Police    | \$6,350.00  | \$1,270.00            | \$7,620.00  | \$7,800.00    | \$7,800.00     |                |
| 410.321 | Telephone Expense - Police           | \$671.87    | \$325.00              | \$996.87    | \$2,050.00    | \$1,100.00     |                |
| 410.324 | Cell Phone Expense - Police          | \$1,332.60  | \$1,000.00            | \$2,332.60  | \$3,600.00    | \$3,000.00     |                |
| 410.325 | Internet Expense - Police            | \$629.55    | \$224.85              | \$854.40    | \$840.00      | \$950.00       |                |

# GENERAL FUND

| Acct #  | Expenses (cont.)                      | 2009             |                               | Total<br>2009 | 2009<br>Budget | 2010<br>Budget |
|---------|---------------------------------------|------------------|-------------------------------|---------------|----------------|----------------|
|         |                                       | 2009<br>9 months | 2009<br>projected<br>3 months |               |                |                |
| 410.326 | Lease Expense - Radios - Police       | \$974.25         | \$315.00                      | \$1,289.25    | \$1,400.00     | \$1,400.00     |
| 410.327 | Radio Maint Expense - Police          | \$728.89         | \$100.00                      | \$828.89      | \$100.00       | \$250.00       |
| 410.328 | Maint Contract Expense - Police       | \$503.72         | \$0.00                        | \$503.72      | \$0.00         | \$0.00         |
| 410.329 | Airtime/Software Exp - MDC's - Police | \$514.52         | \$340.00                      | \$854.52      | \$4,100.00     | \$1,050.00     |
| 410.331 | Travel Expense - Police               | \$0.00           | \$0.00                        | \$0.00        | \$50.00        | \$0.00         |
| 410.341 | Advertising Expense - Police          | -\$116.50        | \$0.00                        | -\$116.50     | \$300.00       | \$150.00       |
| 410.342 | Printing Expense - Police             | \$1,258.64       | \$0.00                        | \$1,258.64    | \$1,500.00     | \$1,300.00     |
| 410.344 | Copy Expense - Police                 | \$450.54         | \$165.00                      | \$615.54      | \$1,000.00     | \$850.00       |
| 410.350 | Police Pension Fund Bond Exp-Police   | \$0.00           | \$140.00                      | \$140.00      | \$140.00       | \$150.00       |
| 410.351 | Commercial Ins Expense - Police       | \$7,003.77       | \$1,100.00                    | \$8,103.77    | \$8,300.00     | \$6,100.00     |
| 410.354 | Workers Comp Ins Expense - Police     | \$26,564.50      | \$11,695.50                   | \$38,260.00   | \$38,260.00    | \$32,000.00    |
| 410.356 | Prof Liab Ins - Police                | \$0.00           | \$0.00                        | \$0.00        | \$0.00         | \$4,880.00     |
| 410.361 | Electricity Expense - Police          | \$1,050.00       | \$200.00                      | \$1,250.00    | \$1,800.00     | \$1,500.00     |
| 410.362 | Heating/Cooling Expense - Police      | \$2,650.00       | \$0.00                        | \$2,650.00    | \$1,850.00     | \$2,800.00     |
| 410.373 | Building/Property Maint Exp - Police  | \$286.96         | \$72.00                       | \$358.96      | \$600.00       | \$400.00       |
| 410.376 | Vascar Expense - Police               | \$459.00         | \$0.00                        | \$459.00      | \$600.00       | \$525.00       |
| 410.386 | Copier Rental/Maint Exp-Police        | \$1,141.65       | \$380.55                      | \$1,522.20    | \$1,550.00     | \$1,525.00     |
| 410.400 | Investigation Expenses - Police       | \$34.52          | \$0.00                        | \$34.52       | \$150.00       | \$50.00        |
| 410.420 | Dues/Sub/Memberships Exp - Police     | \$771.50         | \$100.00                      | \$871.50      | \$875.00       | \$875.00       |
| 410.450 | Contracted Services Expense - Police  | \$5,159.80       | \$0.00                        | \$5,159.80    | \$600.00       | \$1,000.00     |
| 410.457 | Film Developing Expense - Police      | \$2.84           | \$0.00                        | \$2.84        | \$10.00        | \$5.00         |
| 410.460 | Training/Seminar Expense - Police     | \$1,765.50       | \$1,300.00                    | \$3,065.50    | \$3,400.00     | \$3,100.00     |
| 410.461 | Conf/Meeting Expense - Police         | \$0.00           | \$0.00                        | \$0.00        | \$75.00        | \$0.00         |
| 410.471 | Repairs to Personal Property - Police | \$974.88         | \$0.00                        | \$974.88      |                | \$0.00         |

# GENERAL FUND

| Acct #  | Expenses (cont'd)                        | 2009                |                       | Total<br>2009         | 2009<br>Budget        | 2010<br>Budget        |
|---------|--|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|         |  | 9 months            | projected<br>3 months |                       |                       |                       |
| 410.502 | Boro Share of Central Booking Unit - Pol | \$3,081.22          | \$0.00                | \$3,081.22            | \$3,625.00            | \$3,600.00            |
| 410.531 | MRS System Exp (JNET/CNET) - Pol         | \$0.00              | \$1,800.00            | \$1,800.00            | \$2,000.00            | \$2,000.00            |
| 410.532 | Contribution to Mobil Command - Police   | \$500.00            | \$1,129.79            | \$1,629.79            | \$1,000.00            | \$700.00              |
| 410.740 | Vehicle Purchase Expense - Police        | \$6,646.50          | \$0.00                | \$6,646.50            | \$6,000.00            | \$0.00                |
| 410.901 | SRO Expenses - Police                    | \$0.00              | \$0.00                | \$0.00                | \$500.00              | \$0.00                |
| 410.902 | Reimb for SRO Expenses - Police          | \$0.00              | \$0.00                | \$0.00                | -\$375.00             | \$0.00                |
| 419.115 | Crossing Guard Salary Expense - Pol      | \$9,397.04          | \$7,102.96            | \$16,500.00           | \$17,000.00           | \$16,830.00           |
| 419.190 | Crossing Guard Other Benefits Exp        | \$0.00              | \$50.00               | \$50.00               | \$50.00               | \$50.00               |
| 419.192 | Crossing Guard Social Sec Expense        | \$718.94            | \$546.06              | \$1,265.00            | \$1,305.00            | \$1,290.00            |
| 422.000 | Material & Supp Exp - Animal Control     | \$0.00              | \$0.00                | \$0.00                | \$50.00               | \$25.00               |
|         | Subtotal - Police                        | <u>\$807,946.62</u> | <u>\$271,608.74</u>   | <u>\$1,079,555.36</u> | <u>\$1,072,035.00</u> | <u>\$1,148,330.00</u> |
| 413.112 | Salary Expense - UCC                     | \$16,892.48         | \$11,073.60           | \$27,966.08           | \$29,130.00           | \$31,000.00           |
| 413.190 | Other Benefits Expense - UCC             | \$0.00              | \$25.00               | \$25.00               | \$50.00               | \$25.00               |
| 413.192 | Social Security Expense - UCC            | \$321.99            | \$809.00              | \$1,130.99            | \$1,005.00            | \$2,375.00            |
| 413.196 | Health Insurance Expense - UCC           | \$9,795.14          | \$1,812.78            | \$11,607.92           | \$11,750.00           | \$14,000.00           |
| 413.197 | Retirement Expense - UCC                 | \$0.00              | \$5,657.70            | \$5,657.70            | \$7,900.00            | \$6,200.00            |
| 413.198 | Health Care Exp - In House - UCC         | \$1,000.00          | \$0.00                | \$1,000.00            | \$1,000.00            | \$1,000.00            |
| 413.199 | Life Insurance Expense - UCC             | \$203.10            | \$40.62               | \$243.72              | \$250.00              | \$270.00              |
| 413.210 | Office Supplies Expense - UCC            | \$460.80            | \$25.00               | \$485.80              | \$350.00              | \$350.00              |
| 413.215 | Postage Expense - UCC                    | \$412.98            | \$315.00              | \$727.98              | \$800.00              | \$800.00              |
| 413.231 | Fuel Expense - UCC                       | \$263.76            | \$20.00               | \$283.76              | \$500.00              | \$500.00              |
| 413.243 | Public Housing Inspection Supp - UCC     | \$80.00             | \$0.00                | \$80.00               | \$350.00              | \$100.00              |
| 413.260 | Minor Equipment Expense - UCC            | \$320.26            | \$90.00               | \$410.26              | \$500.00              | \$0.00                |



# GENERAL FUND

| Acct #  | Expenses (cont'd)                     | 2009               |                               | Total<br>2009      | 2009<br>Budget     | 2010<br>Budget     |
|---------|---------------------------------------|--------------------|-------------------------------|--------------------|--------------------|--------------------|
|         |                                       | 2009<br>9 months   | 2009<br>projected<br>3 months |                    |                    |                    |
| 413.300 | Update Codes Expense - UCC            | \$4,625.00         | \$0.00                        | \$4,625.00         | \$7,500.00         | \$0.00             |
| 413.320 | IT Services Expense - UCC             | \$0.00             | \$0.00                        | \$0.00             | \$0.00             | \$1,000.00         |
| 413.325 | Internet Expense - UCC                | \$0.00             | \$0.00                        | \$0.00             | \$0.00             | \$175.00           |
| 413.321 | Telephone Expense - UCC               | \$5.00             | \$20.00                       | \$25.00            | \$30.00            | \$50.00            |
| 413.324 | Cell Phone Expense - UCC              | \$298.87           | \$260.00                      | \$558.87           | \$0.00             | \$1,325.00         |
| 413.328 | Maint Contracts Expense - UCC         | \$95.96            | \$0.00                        | \$95.96            | \$0.00             | \$0.00             |
| 413.331 | Travel Expense - UCC                  | \$641.85           | \$0.00                        | \$641.85           | \$100.00           | \$100.00           |
| 413.341 | Advertising Expense - UCC             | \$65.36            | \$0.00                        | \$65.36            | \$1,000.00         | \$200.00           |
| 414.342 | Printing Expense - UCC                | \$0.00             | \$0.00                        | \$0.00             | \$50.00            | \$50.00            |
| 413.344 | Supplies Expense - UCC                | \$0.00             | \$50.00                       | \$50.00            | \$25.00            | \$35.00            |
| 413.354 | Workers Comp Ins Exp - UCC            | \$1,000.00         | \$0.00                        | \$1,000.00         | \$1,000.00         | \$1,200.00         |
| 413.361 | Electricity Expense - UCC             | \$0.00             | \$0.00                        | \$0.00             | \$0.00             | \$200.00           |
| 413.420 | Sub/Dues/Memberships Exp - UCC        | \$159.00           | \$100.00                      | \$259.00           | \$300.00           | \$175.00           |
| 413.450 | Contracted Services Expense - UCC     | \$0.00             | \$0.00                        | \$0.00             | \$250.00           | \$0.00             |
| 413.460 | Training/Seminar Expense - UCC        | <u>\$3,602.65</u>  | <u>\$600.00</u>               | <u>\$4,202.65</u>  | <u>\$2,500.00</u>  | <u>\$2,000.00</u>  |
|         | Subtotal - UCC                        | <u>\$40,244.20</u> | <u>\$20,898.70</u>            | <u>\$61,142.90</u> | <u>\$66,340.00</u> | <u>\$63,130.00</u> |
| 414.112 | Salary Expense - Planning/Zoning      | \$23,514.72        | \$12,463.20                   | \$35,977.92        | \$36,050.00        | \$36,700.00        |
| 414.190 | Other Benefits Exp - Planning/Zoning  | \$0.00             | \$25.00                       | \$25.00            | \$50.00            | \$25.00            |
| 414.192 | Social Security Exp - Planning/Zoning | \$1,789.76         | \$948.90                      | \$2,738.66         | \$2,760.00         | \$2,810.00         |
| 414.196 | Health Ins Exp - Planning/Zoning      | \$3,578.54         | \$712.74                      | \$4,291.28         | \$4,265.00         | \$4,925.00         |
| 414.197 | Retirement Exp - Planning/Zoning      | \$0.00             | \$5,657.70                    | \$5,657.70         | \$7,900.00         | \$6,200.00         |
| 414.198 | Health Care Exp-In House-Plan/Zoning  | \$0.00             | \$1,000.00                    | \$1,000.00         | \$1,000.00         | \$1,000.00         |
| 414.199 | Life Ins Expense - Planning/Zoning    | \$135.80           | \$27.16                       | \$162.96           | \$170.00           | \$180.00           |

# GENERAL FUND

| Acct #  | Expenses (cont'd)                      | 2009               |                       | Total<br>2009      | 2009<br>Budget     | 2010<br>Budget     |
|---------|--|--------------------|-----------------------|--------------------|--------------------|--------------------|
|         |  | 9 months           | projected<br>3 months |                    |                    |                    |
| 414.210 | Office Supplies Exp - Planning/Zoning  | \$330.60           | \$0.00                | \$330.60           | \$150.00           | \$225.00           |
| 414.215 | Postage Expense - Planning/Zoning      | \$90.00            | \$10.00               | \$100.00           | \$100.00           | \$150.00           |
| 414.231 | Fuel Expense - Planning/Zoning         | \$39.94            | \$10.00               | \$49.94            | \$100.00           | \$70.00            |
| 414.250 | Misc Expense - Planning/Zoning         | \$20.99            | \$0.00                | \$20.99            | \$30.00            | \$30.00            |
| 414.260 | Minor Equipment Exp - Planning/Zoning  | \$68.90            | \$0.00                | \$68.90            | \$150.00           | \$100.00           |
| 414.300 | Revise Zoning Ordinance-Plan/Zoning    | \$0.00             | \$0.00                | \$0.00             | \$7,500.00         | \$4,625.00         |
| 414.314 | Legal Expense - Planning/Zoning        | \$130.00           | \$0.00                | \$130.00           | \$300.00           | \$275.00           |
| 414.317 | Data Processing Exp -Planning/Zoning   | \$217.00           | \$110.00              | \$327.00           | \$300.00           | \$375.00           |
| 414.320 | IT Services Expense - Planning/Zoning  | \$0.00             | \$0.00                | \$0.00             | \$0.00             | \$1,000.00         |
| 414.321 | Telephone Expense - Planning/Zoning    | \$0.00             | \$0.00                | \$0.00             | \$0.00             | \$100.00           |
| 414.325 | Internet Expense - Planning/Zoning     | \$0.00             | \$0.00                | \$0.00             | \$0.00             | \$175.00           |
| 414.331 | Travel Expense - Planning/Zoning       | \$64.90            | \$20.00               | \$84.90            | \$100.00           | \$100.00           |
| 414.341 | Advertising Expense - Planning/Zoning  | \$586.96           | \$150.00              | \$736.96           | \$1,500.00         | \$900.00           |
| 414.342 | Printing Expense - Planning/Zoning     | \$0.00             | \$0.00                | \$0.00             | \$50.00            | \$50.00            |
| 414.344 | Copy Expense - Planning/Zoning         | \$0.00             | \$25.00               | \$25.00            | \$0.00             | \$35.00            |
| 414.354 | Workers Comp Exp - Planning/Zoning     | \$1,000.00         | \$0.00                | \$1,000.00         | \$0.00             | \$1,200.00         |
| 414.361 | Electricity Expense - Planning/Zoning  | \$0.00             | \$0.00                | \$0.00             | \$0.00             | \$200.00           |
| 414.420 | Sub/Dues/Member - Planning/Zoning      | \$0.00             | \$0.00                | \$0.00             | \$100.00           | \$0.00             |
| 414.460 | Training/Seminar Exp - Planning/Zoning | <u>\$303.00</u>    | <u>\$260.00</u>       | <u>\$563.00</u>    | <u>\$800.00</u>    | <u>\$675.00</u>    |
|         | Subtotal - Planning/Zoning             | <u>\$31,871.11</u> | <u>\$21,419.70</u>    | <u>\$53,290.81</u> | <u>\$63,375.00</u> | <u>\$62,125.00</u> |
| 430.112 | Salary Expense - ST                    | \$237,879.98       | \$78,000.00           | \$315,879.98       | \$280,000.00       | \$323,000.00       |
| 430.113 | Reimb from Workers Comp                | -\$3,168.62        | -\$2,202.44           | -\$5,371.06        | \$0.00             | \$0.00             |
| 430.190 | Other Benefits Expense - ST            | \$0.00             | \$225.00              | \$225.00           | \$250.00           | \$250.00           |

# GENERAL FUND

| Acct #  | Expenses (cont'd)                   | 2009             |                       |             | Total<br>2009 | 2009<br>Budget | 2010<br>Budget |
|---------|-------------------------------------|------------------|-----------------------|-------------|---------------|----------------|----------------|
|         |                                     | 2009<br>9 months | projected<br>3 months |             |               |                |                |
| 430.191 | Workboots Expense - ST              | \$1,190.00       | \$0.00                | \$1,190.00  | \$1,190.00    | \$1,190.00     |                |
| 430.192 | Social Security Expense - ST        | \$17,943.78      | \$5,967.00            | \$23,910.78 | \$21,420.00   | \$24,710.00    |                |
| 430.196 | Health Insurance Expense - ST       | \$53,698.46      | \$10,304.00           | \$64,002.46 | \$60,050.00   | \$74,500.00    |                |
| 430.197 | Retirement Expense - ST             | -\$333.59        | \$33,946.20           | \$33,612.61 | \$55,625.00   | \$37,000.00    |                |
| 430.198 | Health Care Expense - In-House - ST | \$6,295.79       | \$2,905.00            | \$9,200.79  | \$9,200.00    | \$9,350.00     |                |
| 430.199 | Life Insurance Expense - ST         | \$1,178.42       | \$217.18              | \$1,395.60  | \$1,150.00    | \$1,275.00     |                |
| 430.210 | Office Supplies Expense - ST        | \$534.79         | \$500.00              | \$1,034.79  | \$1,300.00    | \$1,200.00     |                |
| 430.212 | Supplies Expense-Public Works       | \$493.23         | \$0.00                | \$493.23    | \$250.00      | \$400.00       |                |
| 430.215 | Postage Expense - ST                | \$900.00         | \$100.00              | \$1,000.00  | \$1,000.00    | \$1,500.00     |                |
| 430.226 | Janitorial Supplies Expense - ST    | \$2,420.79       | \$600.00              | \$3,020.79  | \$2,550.00    | \$2,650.00     |                |
| 430.231 | Fuel Expense - ST                   | \$9,027.46       | \$4,500.00            | \$13,527.46 | \$26,500.00   | \$17,000.00    |                |
| 430.245 | Street & Road Signs Expense - ST    | \$7,801.62       | \$3,000.00            | \$10,801.62 | \$7,000.00    | \$7,000.00     |                |
| 430.246 | Materials & Supplies Expense - ST   | \$14,153.50      | \$5,000.00            | \$19,153.50 | \$14,960.00   | \$14,500.00    |                |
| 430.251 | Vehicle & Equip Maint Expense - ST  | \$23,457.25      | \$10,500.00           | \$33,957.25 | \$30,000.00   | \$29,000.00    |                |
| 430.255 | Shop Supplies Expense               | \$2,008.12       | \$825.00              | \$2,833.12  | \$2,700.00    | \$2,700.00     |                |
| 430.259 | Electrical Supplies Expense         | \$1,964.80       | \$775.00              | \$2,739.80  | \$800.00      | \$1,000.00     |                |
| 430.260 | Tools & Minor Equip Expense - ST    | \$5,129.56       | \$300.00              | \$5,429.56  | \$5,000.00    | \$5,000.00     |                |
| 430.311 | Audit Expense - ST                  | \$0.00           | \$0.00                | \$0.00      | \$0.00        | \$300.00       |                |
| 430.314 | Legal Expense - ST                  | \$0.00           | \$69.00               | \$69.00     | \$1,300.00    | \$1,000.00     |                |
| 430.317 | Data Processing Expense - ST        | \$300.00         | \$0.00                | \$300.00    | \$300.00      | \$350.00       |                |
| 430.318 | Janitorial Services Expense - ST    | \$1,950.00       | \$600.00              | \$2,550.00  | \$2,700.00    | \$5,100.00     |                |
| 430.320 | IT Services Expense - ST            | \$0.00           | \$0.00                | \$0.00      | \$0.00        | \$2,000.00     |                |
| 430.321 | Telephone Expense - ST              | \$926.89         | \$500.00              | \$1,426.89  | \$2,450.00    | \$1,500.00     |                |
| 430.324 | Cell Phone Expense - ST             | \$350.02         | \$350.00              | \$700.02    | \$825.00      | \$825.00       |                |
| 430.325 | Internet Expense - ST               | \$0.00           | \$0.00                | \$0.00      | \$0.00        | \$225.00       |                |

# GENERAL FUND

| Acct #  | Expenses (cont)                           | 2009             |                       | Total<br>2009 | 2009<br>Budget | 2010<br>Budget |
|---------|---|------------------|-----------------------|---------------|----------------|----------------|
|         |   | 2009<br>9 months | projected<br>3 months |               |                |                |
| 430.327 | Radio Maint Expense - ST                  | \$0.00           | \$0.00                | \$0.00        | \$1,000.00     | \$300.00       |
| 430.328 | Maint Contracts Expense - ST              | \$179.90         | \$0.00                | \$179.90      | \$0.00         | \$0.00         |
| 430.329 | Emergency Notification Exp - ST           | \$876.86         | \$780.00              | \$1,656.86    | \$2,200.00     | \$1,710.00     |
| 430.331 | Travel Expense - ST                       | \$20.95          | \$12.00               | \$32.95       | \$35.00        | \$35.00        |
| 430.341 | Advertising Expense - ST                  | \$0.00           | \$0.00                | \$0.00        | \$150.00       | \$100.00       |
| 430.342 | Printing Expense - ST                     | \$595.23         | \$0.00                | \$595.23      | \$400.00       | \$600.00       |
| 430.344 | Copy Expense - ST                         | \$188.85         | \$35.00               | \$223.85      | \$225.00       | \$300.00       |
| 430.351 | Commercial Ins Expense - ST               | \$5,920.45       | \$600.00              | \$6,520.45    | \$6,600.00     | \$7,000.00     |
| 430.354 | Workers Comp Ins Expense - ST             | \$6,913.50       | \$450.00              | \$7,363.50    | \$7,400.00     | \$8,400.00     |
| 430.361 | Electricity Expense - ST                  | \$1,200.00       | \$500.00              | \$1,700.00    | \$9,200.00     | \$3,000.00     |
| 430.362 | Heating/Cooling Expense - ST              | \$10,300.00      | \$0.00                | \$10,300.00   | \$9,500.00     | \$12,000.00    |
| 430.373 | Building/Prop Maint Expense - ST          | \$3,671.78       | \$375.00              | \$4,046.78    | \$3,000.00     | \$3,000.00     |
| 430.384 | Equipment Rental Expense - ST             | \$0.00           | \$2,500.00            | \$2,500.00    | \$2,900.00     | \$2,500.00     |
| 430.420 | Dues/Sub/Memberships Exp - ST             | \$0.00           | \$70.00               | \$70.00       | \$50.00        | \$75.00        |
| 430.450 | Contracted Services Expense - ST          | \$200.25         | \$150.00              | \$350.25      | \$3,000.00     | \$1,000.00     |
| 430.460 | Training/Seminar Expense -ST              | \$349.25         | \$0.00                | \$349.25      | \$100.00       | \$500.00       |
| 430.470 | CDL License Expense - ST                  | \$0.00           | \$65.00               | \$65.00       | \$120.00       | \$70.00        |
| 430.471 | Drug Testing Expense - ST                 | \$470.00         | \$65.00               | \$535.00      | \$260.00       | \$500.00       |
| 430.472 | Permit Fees Expense - ST                  | \$381.00         | \$0.00                | \$381.00      | \$0.00         | \$400.00       |
| 430.474 | Repairs to Private Property Exp - ST      | \$0.00           | \$0.00                | \$0.00        | \$200.00       | \$200.00       |
| 430.700 | Capital Expenditures - ST                 | \$0.00           | \$0.00                | \$0.00        | \$50,000.00    | \$15,000.00    |
| 430.905 | Miscellaneous Expense - ST                | \$0.00           | \$0.00                | \$0.00        | \$25.00        | \$25.00        |
| 431.246 | Street Cleaning & Painting Exp - ST       | \$6,605.95       | \$0.00                | \$6,605.95    | \$5,800.00     | \$6,800.00     |
| 433.246 | Traffic Signals Expense - ST              | \$6,110.00       | \$132.92              | \$6,242.92    | \$500.00       | \$500.00       |
| 433.370 | Traffic Signal Maint Service Expense - ST | \$13,570.00      | \$0.00                | \$13,570.00   | \$500.00       | \$500.00       |

# GENERAL FUND

| Acct #  | Expenses (cont'd)                    | 2009                |                       |                     | Total<br>2009       | 2009<br>Budget      | 2010<br>Budget |
|---------|--------------------------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|----------------|
|         |                                      | 9 months            | projected<br>3 months |                     |                     |                     |                |
| 435.246 | Maint of Sidewalk Expense - ST       | \$0.00              | \$0.00                | \$0.00              | \$200.00            | \$200.00            |                |
| 438.246 | Maint of Streets Expense - ST        | \$20,443.73         | \$12,500.00           | \$32,943.73         | \$40,000.00         | \$40,000.00         |                |
| 438.249 | Maint of Bridges Expense - ST        | \$0.00              | \$0.00                | \$0.00              | \$200.00            | \$0.00              |                |
| 439.372 | Paving Expense - ST                  | \$0.00              | \$0.00                | \$0.00              | \$0.00              | \$0.00              |                |
|         | Subtotal - Streets                   | <u>\$464,099.95</u> | <u>\$175,215.86</u>   | <u>\$639,315.81</u> | <u>\$672,085.00</u> | <u>\$669,240.00</u> |                |
| 441.000 | Cemetery                             | \$797.47            | \$325.00              | \$1,122.47          | \$3,000.00          | \$3,000.00          |                |
| 444.341 | Advertising for Farmers Market       | \$0.00              | \$0.00                | \$0.00              | \$1,000.00          | \$0.00              |                |
| 444.343 | Farmers Market Registration Fee      | \$0.00              | \$35.00               | \$35.00             | \$0.00              | \$35.00             |                |
| 444.344 | Farmers Market Expenses              | \$200.00            | \$0.00                | \$200.00            | \$0.00              | \$250.00            |                |
| 447.000 | CATA Expense                         | \$13,190.50         | \$4,390.00            | \$17,580.50         | \$17,500.00         | \$17,600.00         |                |
| 453.500 | Council on the Arts Grant Expense    | \$12,917.50         | \$0.00                | \$12,917.50         | \$12,000.00         | \$0.00              |                |
| 455.000 | Shade Tree Commission Expense        | \$1,165.00          | \$1,800.00            | \$2,965.00          | \$3,000.00          | \$3,200.00          |                |
| 456.500 | Centre Co Library Expense            | \$27,250.00         | \$0.00                | \$27,250.00         | \$27,250.00         | \$31,250.00         |                |
| 459.249 | Flowers/Supplies For ST/Diamond Exp  | \$1,614.71          | \$0.00                | \$1,614.71          | \$750.00            | \$1,700.00          |                |
| 459.540 | Centre Co Youth Service Bureau       | \$1,000.00          | \$0.00                | \$1,000.00          | \$1,000.00          | \$1,000.00          |                |
| 461.500 | Conservation of Nat'l Res - Donation | \$207.50            | \$0.00                | \$207.50            | \$500.00            | \$210.00            |                |
| 483.300 | Distribute Pension State Aid         | \$0.00              | \$145,232.83          | \$145,232.83        | \$0.00              | \$0.00              |                |
| 490.001 | Streetscapes Expense                 | <u>\$7,653.36</u>   | <u>\$0.00</u>         | <u>\$7,653.36</u>   | <u>\$0.00</u>       | <u>\$0.00</u>       |                |
|         | Subtotal - Other Expenses            | <u>\$65,996.04</u>  | <u>\$151,782.83</u>   | <u>\$217,778.87</u> | <u>\$66,000.00</u>  | <u>\$58,245.00</u>  |                |
| 468.115 | Salary Expense - HARB                | \$4,000.00          | \$0.00                | \$4,000.00          | \$4,485.00          | \$3,798.00          |                |
| 468.192 | Fringe Expense - HARB                | \$1,200.00          | \$0.00                | \$1,200.00          | \$1,570.00          | \$1,329.00          |                |
| 468.210 | Office Supplies Expense - HARB       | \$45.00             | \$50.00               | \$95.00             | \$400.00            | \$0.00              |                |
| 468.215 | Postage Expense - HARB               | \$228.41            | \$0.00                | \$228.41            | \$230.00            | \$230.00            |                |

# GENERAL FUND

| Acct #  | Expenses (cont)                     | 2009             |                       | Total<br>2009  | 2009<br>Budget | 2010<br>Budget |
|---------|-------------------------------------|------------------|-----------------------|----------------|----------------|----------------|
|         |                                     | 2009<br>9 months | projected<br>3 months |                |                |                |
| 468.219 | HARB Award Expense - HARB           | \$0.00           | \$0.00                | \$0.00         | \$350.00       | \$0.00         |
| 468.260 | Minor Equipment Expense - HARB      | \$1,415.72       | \$0.00                | \$1,415.72     | \$0.00         | \$0.00         |
| 468.317 | Data Processing Expense - HARB      | \$317.75         | \$80.00               | \$397.75       | \$700.00       | \$500.00       |
| 468.341 | Advertising Expense - HARB          | \$195.00         | \$0.00                | \$195.00       | \$950.00       | \$200.00       |
| 468.342 | Printing Expense - HARB             | \$0.00           | \$0.00                | \$0.00         | \$0.00         | \$0.00         |
| 468.450 | Contracted Services Exp - HARB      | \$422.75         | \$0.00                | \$422.75       | \$2,900.00     | \$0.00         |
| 468.462 | Training/Seminar Expense - HARB     | \$0.00           | \$0.00                | \$0.00         | \$200.00       | \$0.00         |
| 468.800 | Preservation Workshop Expense-HARB  | \$2,733.17       | \$0.00                | \$2,733.17     | \$0.00         | \$2,552.00     |
| 469.000 | Historical Markers Expense          | \$0.00           | \$0.00                | \$0.00         | \$700.00       | \$0.00         |
| 469.318 | HARB/CLG Consultant Fee             | \$15,037.50      | \$4,950.00            | \$19,987.50    | \$16,800.00    | \$17,200.00    |
| 469.331 | Travel Expense - HARB               | \$240.00         | \$0.00                | \$240.00       | \$240.00       | \$121.00       |
| 469.334 | Photocopy Expense - HARB            | \$1,500.00       | \$0.00                | \$1,500.00     | \$3,000.00     | \$1,400.00     |
|         | Subtotal -HARB                      | \$27,335.30      | \$5,080.00            | \$32,415.30    | \$32,525.00    | \$27,330.00    |
|         | Total Expenses                      | \$1,775,427.07   | \$831,117.99          | \$2,606,545.06 | \$2,525,560.00 | \$2,589,025.00 |
| 492.001 | Transfer to Danone & Milesburg CD's | \$890,415.59     | \$0.00                | \$890,415.59   | \$96,000.00    | \$0.00         |
| 492.006 | Transfer to Water Fund              | \$0.00           | \$2,000.00            | \$2,000.00     | \$50,000.00    | \$0.00         |
| 492.010 | Transfer to Pool Fund               | \$8,000.00       | \$0.00                | \$8,000.00     | \$10,000.00    | \$8,000.00     |
| 492.018 | Transfer to Special Projects Fund   | \$0.00           | \$0.00                | \$0.00         | \$0.00         | \$5,000.00     |
| 492.095 | Transfer to Capital Projects Fund   | \$21,900.00      | \$0.00                | \$21,900.00    | \$21,900.00    | \$5,000.00     |
|         | Total Transfers Out                 | \$920,315.59     | \$2,000.00            | \$922,315.59   | \$177,900.00   | \$18,000.00    |
|         | Total Expenses & Transfers Out      | \$2,695,742.66   | \$833,117.99          | \$3,528,860.65 | \$2,703,460.00 | \$2,607,025.00 |
|         | net income/(loss)                   | -\$568,612.61    | -\$248,551.85         | -\$817,164.46  | \$0.00         | \$0.00         |

# Streetlighting Fund

| Acct #  | Revenue                            | 2009               |                       | Total<br>2009      | 2009<br>Budget     | 2010<br>Budget     |
|---------|------------------------------------|--------------------|-----------------------|--------------------|--------------------|--------------------|
|         |                                    | 9 months           | projected<br>3 months |                    |                    |                    |
| 301.100 | Real Estate Tax Rev - Current      | \$75,903.46        | \$1,000.00            | \$76,903.46        | \$76,100.00        | \$78,250.00        |
| 301.200 | Real Estate Tax Rev - Supplement   | \$376.21           | \$0.00                | \$376.21           | \$100.00           | \$180.00           |
| 301.400 | Real Estate Tax Rev - Delinquent   | \$2,560.15         | \$150.00              | \$2,710.15         | \$2,500.00         | \$2,500.00         |
| 341.010 | Interest Income - Ckg, Svgs        | <u>\$89.58</u>     | <u>\$24.00</u>        | <u>\$113.58</u>    | <u>\$175.00</u>    | <u>\$100.00</u>    |
|         | Total Revenue                      | <u>\$78,929.40</u> | <u>\$1,174.00</u>     | <u>\$80,103.40</u> | <u>\$78,875.00</u> | <u>\$81,030.00</u> |
|         | <u>Expenses</u>                    |                    |                       |                    |                    |                    |
| 434.210 | Office Supplies Expense            | \$0.00             | \$91.48               | \$91.48            | \$50.00            | \$100.00           |
| 434.249 | Repairs & Maintenance Supp Exp     | \$0.00             | \$0.00                | \$0.00             | \$100.00           | \$80.00            |
| 434.260 | Minor Equipment Expense            | \$0.00             | \$0.00                | \$0.00             | \$0.00             | \$100.00           |
| 434.311 | Audit Expense                      | \$25.00            | \$0.00                | \$25.00            | \$25.00            | \$50.00            |
| 434.351 | Commercial Insurance Expense       | \$0.00             | \$0.00                | \$0.00             | \$0.00             | \$2,000.00         |
| 434.361 | Streetlighting Electricity Expense | \$55,471.35        | \$20,730.00           | \$76,201.35        | \$78,600.00        | \$78,600.00        |
| 434.370 | Repairs to Streetlights Expense    | <u>\$3,560.94</u>  | <u>\$0.00</u>         | <u>\$3,560.94</u>  | <u>\$100.00</u>    | <u>\$100.00</u>    |
|         | Total Expenses                     | <u>\$59,057.29</u> | <u>\$20,821.48</u>    | <u>\$79,878.77</u> | <u>\$78,875.00</u> | <u>\$81,030.00</u> |
|         | net income/(loss)                  | <u>\$19,872.11</u> | <u>-\$19,647.48</u>   | <u>\$224.63</u>    | <u>\$0.00</u>      | <u>\$0.00</u>      |

# Bellefonte Fire Department Operating Fund

| Acct #  | Revenue                            | 2009               |                       | Total<br>2009       | 2010                |                    |
|---------|------------------------------------|--------------------|-----------------------|---------------------|---------------------|--------------------|
|         |                                    | 9 months           | projected<br>3 months |                     | Budget              | Budget             |
| 301.100 | Real Estate Tax Rev - Current      | \$36,419.18        | \$125.00              | \$36,544.18         | \$35,000.00         | \$37,790.00        |
| 301.200 | Real Estate Tax Rev - Supplement   | \$156.54           | \$75.00               | \$231.54            | \$100.00            | \$100.00           |
| 301.400 | Real Estate Tax Rev - Delinquent   | \$1,090.15         | \$130.00              | \$1,220.15          | \$1,100.00          | \$1,100.00         |
| 341.010 | Interest Income - Checking, Svgs   | \$519.37           | \$130.00              | \$649.37            | \$2,000.00          | \$500.00           |
| 358.110 | Fire Protection Revenue (S,B,M)    | <u>\$40,791.35</u> | <u>\$28,459.30</u>    | <u>\$69,250.65</u>  | <u>\$69,250.00</u>  | <u>\$58,105.00</u> |
|         | Total Revenue                      | <u>\$78,976.59</u> | <u>\$28,919.30</u>    | <u>\$107,895.89</u> | <u>\$107,450.00</u> | <u>\$97,595.00</u> |
|         | <u>Expenses</u>                    |                    |                       |                     |                     |                    |
| 411.210 | Office Supplies Expense            | \$91.18            | \$0.00                | \$91.18             | \$150.00            | \$100.00           |
| 411.215 | Postage Expense                    | \$17.62            | \$20.00               | \$37.62             | \$0.00              | \$30.00            |
| 411.231 | Fuel Expense                       | \$2,634.86         | \$1,900.00            | \$4,534.86          | \$11,600.00         | \$8,000.00         |
| 411.242 | Safety Equipment Expense           | \$301.05           | \$500.00              | \$801.05            | \$2,400.00          | \$1,500.00         |
| 411.249 | Materials & Supplies Expense       | \$2,950.53         | \$300.00              | \$3,250.53          | \$3,000.00          | \$3,500.00         |
| 411.251 | Fire Equipment Maintenance Expense | \$20,108.20        | \$10,000.00           | \$30,108.20         | \$45,000.00         | \$33,000.00        |
| 411.260 | Minor Equipment Expense            | \$6,385.25         | \$600.00              | \$6,985.25          | \$4,000.00          | \$5,000.00         |
| 411.310 | Professional Fees Expense          | \$1,428.00         | \$0.00                | \$1,428.00          | \$1,525.00          | \$1,575.00         |
| 411.311 | Audit Expense                      | \$300.00           | \$0.00                | \$300.00            | \$300.00            | \$350.00           |
| 411.314 | Legal Expense                      | \$0.00             | \$8,500.00            | \$8,500.00          | \$100.00            | \$100.00           |
| 411.324 | Cellular Phone Expense             | \$2,411.62         | \$870.00              | \$3,281.62          | \$2,950.00          | \$3,400.00         |
| 411.327 | Radio Maintenance Expense          | \$1,641.65         | \$150.00              | \$1,791.65          | \$1,200.00          | \$2,000.00         |
| 411.341 | Advertising Expense                | \$45.00            | \$100.00              | \$145.00            | \$0.00              | \$0.00             |
| 411.342 | Printing Expense                   | \$0.00             | \$0.00                | \$0.00              | \$50.00             | \$50.00            |
| 411.344 | Copy Expense                       | \$0.00             | \$0.00                | \$0.00              | \$100.00            | \$50.00            |



# Bellefonte Fire Department Operating Fund

| Acct #  | Expenses                     | 2009               |                               |                    | Total<br>2009       | 2009<br>Budget     | 2010<br>Budget |
|---------|------------------------------|--------------------|-------------------------------|--------------------|---------------------|--------------------|----------------|
|         |                              | 2009<br>9 months   | 2009<br>projected<br>3 months |                    |                     |                    |                |
| 411.351 | Commercial Ins Expense       | \$3,809.73         | \$1,190.27                    | \$5,000.00         | \$5,000.00          | \$5,000.00         |                |
| 411.354 | Workers Comp Ins Expense     | \$7,850.00         | \$3,150.00                    | \$11,000.00        | \$11,000.00         | \$14,965.00        |                |
| 411.361 | Electricity Expense          | \$2,518.91         | \$2,000.00                    | \$4,518.91         | \$5,000.00          | \$4,750.00         |                |
| 411.362 | Heating/Cooling Expense      | \$9,400.00         | \$3,300.00                    | \$12,700.00        | \$12,700.00         | \$13,000.00        |                |
| 411.366 | Water Service Expense        | \$443.85           | \$200.00                      | \$643.85           | \$550.00            | \$700.00           |                |
| 411.367 | Refuse Service Expense       | \$0.00             | \$0.00                        | \$0.00             | \$200.00            | \$0.00             |                |
| 411.373 | Building Maintenance Expense | \$0.00             | \$0.00                        | \$0.00             | \$500.00            | \$100.00           |                |
| 411.460 | Training/Seminar Expense     | \$499.48           | \$0.00                        | \$499.48           | \$100.00            | \$400.00           |                |
| 411.905 | Miscellaneous Expenses       | \$0.00             | \$0.00                        | \$0.00             | \$25.00             | \$25.00            |                |
|         | Total Expenses               | <u>\$62,836.93</u> | <u>\$32,780.27</u>            | <u>\$95,617.20</u> | <u>\$107,450.00</u> | <u>\$97,595.00</u> |                |
|         | net income/(loss)            | <u>\$16,139.66</u> | <u>-\$3,860.97</u>            | <u>\$12,278.69</u> | <u>\$0.00</u>       | <u>\$0.00</u>      |                |

# Fire Equipment Fund

| Acct #  | Revenue                          | 2009               |                               |                    | Total<br>2009      | 2009<br>Budget      | 2010<br>Budget |
|---------|----------------------------------|--------------------|-------------------------------|--------------------|--------------------|---------------------|----------------|
|         |                                  | 2009<br>9 months   | 2009<br>projected<br>3 months |                    |                    |                     |                |
| 301.100 | Real Estate Tax Rev - Current    | \$41,530.53        | \$250.00                      | \$41,780.53        | \$41,000.00        | \$58,975.00         |                |
| 301.200 | Real Estate Tax Rev - Supplement | \$271.94           | \$150.00                      | \$421.94           | \$100.00           | \$250.00            |                |
| 301.400 | Real Estate Tax Rev - Delinquent | \$1,996.93         | \$225.00                      | \$2,221.93         | \$1,000.00         | \$1,900.00          |                |
| 341.010 | Interest Income - Checking, Svgs | \$42.11            | \$0.00                        | \$42.11            | \$75.00            | \$35.00             |                |
| 358.110 | Fire Protection Revenue (S.B.M)  | <u>\$48,095.00</u> | <u>\$0.00</u>                 | <u>\$48,095.00</u> | <u>\$48,095.00</u> | <u>\$89,910.00</u>  |                |
|         | Total Revenue                    | <u>\$91,936.51</u> | <u>\$625.00</u>               | <u>\$92,561.51</u> | <u>\$90,270.00</u> | <u>\$151,070.00</u> |                |
|         | <u>Expenses</u>                  |                    |                               |                    |                    |                     |                |
| 411.210 | Office Supplies Expense          | \$0.00             | \$0.00                        | \$0.00             | \$75.00            | \$50.00             |                |
| 470.000 | Payment on Fire Equipment        | <u>\$92,426.13</u> | <u>\$6,000.00</u>             | <u>\$98,426.13</u> | <u>\$90,195.00</u> | <u>\$151,020.00</u> |                |
|         | Total Expenses                   | <u>\$92,426.13</u> | <u>\$6,000.00</u>             | <u>\$98,426.13</u> | <u>\$90,270.00</u> | <u>\$151,070.00</u> |                |
|         | net income/(loss)                | <u>-\$489.62</u>   | <u>-\$5,375.00</u>            | <u>-\$5,864.62</u> | <u>\$0.00</u>      | <u>\$0.00</u>       |                |

# Parks Recreation Fund

| Acct #  | Revenue                          | 2009               |                       | Total<br>2009      | 2009<br>Budget     | 2010<br>Budget     |
|---------|----------------------------------|--------------------|-----------------------|--------------------|--------------------|--------------------|
|         |                                  | 9 months           | projected<br>3 months |                    |                    |                    |
| 301.100 | Real Estate Tax Rev - Current    | \$49,679.86        | \$775.00              | \$50,454.86        | \$48,325.00        | \$44,500.00        |
| 301.200 | Real Estate Tax Rev - Supplement | \$348.63           | \$0.00                | \$348.63           | \$125.00           | \$200.00           |
| 301.400 | Real Estate Tax Rev - Delinquent | \$2,689.41         | \$115.00              | \$2,804.41         | \$2,800.00         | \$2,700.00         |
| 341.010 | Interest Income - Checking, Svgs | \$785.87           | \$135.00              | \$920.87           | \$2,400.00         | \$880.00           |
| 342.300 | Rental Revenue - Governor's Park | \$3,620.00         | \$0.00                | \$3,620.00         | \$3,600.00         | \$3,550.00         |
| 342.301 | Park Reservations - Talleyrand   | \$2,000.00         | \$200.00              | \$2,200.00         | \$1,000.00         | \$1,600.00         |
| 367.300 | Reimburse for Labor              | \$365.00           | \$300.00              | \$665.00           | \$0.00             | \$0.00             |
| 367.800 | Sale of Fish Food Revenue        | \$2,192.50         | \$300.00              | \$2,492.50         | \$2,040.00         | \$2,200.00         |
| 387.000 | Donation Revenue                 | \$432.29           | \$83.80               | \$516.09           | \$1,000.00         | \$450.00           |
| 399.001 | Use of Prior Year Revenues       | <u>\$0.00</u>      | <u>\$0.00</u>         | <u>\$0.00</u>      | <u>\$21,685.00</u> | <u>\$20,530.00</u> |
|         | Total Revenue                    | <u>\$62,113.56</u> | <u>\$1,908.80</u>     | <u>\$64,022.36</u> | <u>\$82,975.00</u> | <u>\$76,610.00</u> |
|         | <u>Expenses</u>                  |                    |                       |                    |                    |                    |
| 451.112 | Salary Expense                   | \$28,721.48        | \$4,700.00            | \$33,421.48        | \$34,000.00        | \$34,600.00        |
| 451.190 | Other Benefits Expense           | \$0.00             | \$50.00               | \$50.00            | \$75.00            | \$50.00            |
| 451.192 | Social Security Expense          | \$2,197.18         | \$360.00              | \$2,557.18         | \$2,605.00         | \$2,650.00         |
| 451.197 | Retirement Expense               | \$0.00             | \$5,657.70            | \$5,657.70         | \$7,900.00         | \$6,200.00         |
| 451.210 | Office Supplies Expense          | \$113.23           | \$45.00               | \$158.23           | \$100.00           | \$170.00           |
| 451.215 | Postage Expense                  | \$0.00             | \$10.00               | \$10.00            | \$10.00            | \$25.00            |
| 451.231 | Fuel Expense                     | \$1,522.12         | \$700.00              | \$2,222.12         | \$3,700.00         | \$2,900.00         |
| 451.240 | Fish Food Expense                | \$137.94           | \$0.00                | \$137.94           | \$150.00           | \$150.00           |
| 451.247 | Materials & Supplies Expense     | \$10,139.52        | \$250.00              | \$10,389.52        | \$12,500.00        | \$12,000.00        |
| 451.251 | Vehicle/Equipment Maint Expense  | \$1,378.00         | \$620.00              | \$1,998.00         | \$1,700.00         | \$2,100.00         |
| 451.260 | Minor Equipment Expense          | \$3,412.05         | \$0.00                | \$3,412.05         | \$500.00           | \$3,000.00         |
| 451.311 | Audit Expense                    | \$100.00           | \$0.00                | \$100.00           | \$100.00           | \$150.00           |

# Parks Recreation Fund

| Acct #  | Expenses                          | 2009               |                       | Total<br>2009       | 2009<br>Budget     | 2010<br>Budget     |
|---------|-----------------------------------|--------------------|-----------------------|---------------------|--------------------|--------------------|
|         |                                   | 9 months           | projected<br>3 months |                     |                    |                    |
| 451.313 | Engineering Expense               | \$0.00             | \$0.00                | \$0.00              | \$5,000.00         | \$0.00             |
| 451.321 | Telephone Expense                 | \$83.24            | \$45.00               | \$128.24            | \$100.00           | \$140.00           |
| 451.331 | Travel Expense                    | \$0.00             | \$0.00                | \$0.00              | \$20.00            | \$0.00             |
| 451.341 | Advertising Expense               | \$35.00            | \$0.00                | \$35.00             | \$200.00           | \$170.00           |
| 451.342 | Printing Expense                  | \$0.00             | \$0.00                | \$0.00              | \$50.00            | \$50.00            |
| 451.351 | Commercial Insurance Expense      | \$1,738.46         | \$511.54              | \$2,250.00          | \$2,250.00         | \$1,500.00         |
| 451.354 | Workers Comp Insurance Expense    | \$3,100.00         | \$1,300.00            | \$4,400.00          | \$4,400.00         | \$4,800.00         |
| 451.361 | Electricity Expense               | \$217.99           | \$95.00               | \$312.99            | \$240.00           | \$330.00           |
| 451.375 | Property Maintenance Expense      | \$740.00           | \$0.00                | \$740.00            | \$250.00           | \$500.00           |
| 451.376 | Park Improvements & Equipment Exp | \$1,176.16         | \$2,205.00            | \$3,381.16          | \$2,400.00         | \$250.00           |
| 451.384 | Equipment Rental Expense          | 194.48             | \$0.00                | \$194.48            | \$700.00           | \$250.00           |
| 451.450 | Contracted Services               | 5,795.00           | \$800.00              | \$6,595.00          | \$4,000.00         | \$4,500.00         |
| 451.905 | Miscellaneous Expense             | <u>97.65</u>       | <u>\$0.00</u>         | <u>\$97.65</u>      | <u>\$25.00</u>     | <u>\$125.00</u>    |
|         | Total Expenses                    | <u>\$60,899.50</u> | <u>\$17,349.24</u>    | <u>\$78,248.74</u>  | <u>\$82,975.00</u> | <u>\$76,610.00</u> |
|         | net income/(loss)                 | <u>\$1,214.06</u>  | <u>-\$15,440.44</u>   | <u>-\$14,226.38</u> | <u>\$0.00</u>      | <u>\$0.00</u>      |

# Water Fund

| Acct #  | Revenue                                | 2009                |                       | Total<br>2009         | 2009<br>Budget        | 2010<br>Budget        |
|---------|--|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|         |  | 2009<br>9 months    | projected<br>3 months |                       |                       |                       |
| 340.000 | Interest/Rent/Royalty                  | \$85.50             | \$0.00                | \$85.50               | \$0.00                | \$0.00                |
| 341.010 | Interest Income - checking, savings    | \$3,494.26          | \$532.00              | \$4,026.26            | \$13,000.00           | \$3,900.00            |
| 341.030 | Interest Income - CD's                 | \$284.53            | \$0.00                | \$284.53              | \$0.00                | \$175.00              |
| 354.080 | State Grant Revenue                    | \$0.00              | \$0.00                | \$0.00                | \$96,000.00           | \$96,000.00           |
| 378.000 | Water Collections Revenue              | \$785,124.83        | \$266,000.00          | \$1,051,124.83        | \$1,252,000.00        | \$1,139,000.00        |
| 378.001 | Sale of Bulk Water Revenue             | \$10,157.26         | \$8,500.00            | \$18,657.26           | \$0.00                | \$18,000.00           |
| 378.901 | Water Meter/Pit Sales Revenue          | \$9,647.50          | \$5,500.00            | \$15,147.50           | \$3,000.00            | \$3,000.00            |
| 378.903 | Vacancy Charge Revenue                 | \$300.00            | \$200.00              | \$500.00              | \$120.00              | \$400.00              |
| 378.904 | Water On/Off Fee Revenue               | \$400.00            | \$100.00              | \$500.00              | \$50.00               | \$250.00              |
| 378.905 | Services Provided by Water Dept        | \$136.93            | \$0.00                | \$136.93              | \$0.00                | \$500.00              |
| 378.906 | Posting Fee Revenue                    | \$660.00            | \$270.00              | \$930.00              | \$600.00              | \$840.00              |
| 379.000 | No Show/Pipes Not Ready Fee            | \$60.00             | \$61.00               | \$121.00              | \$0.00                | \$0.00                |
| 383.400 | Capacity Fees & Assessments Rev        | \$19,423.20         | \$6,072.00            | \$25,495.20           | \$6,070.00            | \$6,070.00            |
| 389.000 | Miscellaneous Revenue                  | \$0.00              | \$0.00                | \$0.00                | \$10.00               | \$0.00                |
| 389.003 | NSF Fee Revenue                        | \$0.00              | \$0.00                | \$0.00                | \$20.00               | \$0.00                |
| 393.500 | Loan Proceeds                          | \$0.00              | \$0.00                | \$0.00                | \$1,000,000.00        | \$0.00                |
| 399.001 | Use of Prior Year Revenues             | <u>\$0.00</u>       | <u>\$0.00</u>         | <u>\$0.00</u>         | <u>\$45,660.00</u>    | <u>\$102,750.00</u>   |
|         | Subtotal Revenue                       | <u>\$829,774.01</u> | <u>\$287,235.00</u>   | <u>\$1,117,009.01</u> | <u>\$2,416,530.00</u> | <u>\$1,370,885.00</u> |
| 392.001 | Transfer In from General Fund          | \$0.00              | \$0.00                | \$0.00                | \$50,000.00           | \$0.00                |
| 392.099 | Transfer In from Bulk Water Sales Fund | <u>\$0.00</u>       | <u>\$0.00</u>         | <u>\$0.00</u>         | <u>\$0.00</u>         | <u>\$26,500.00</u>    |
|         | Total Transfer In and Revenue          | <u>\$829,774.01</u> | <u>\$287,235.00</u>   | <u>\$1,117,009.01</u> | <u>\$2,466,530.00</u> | <u>\$1,397,385.00</u> |
|         | <u>Expenses</u>                        |                     |                       |                       |                       |                       |
| 448.112 | Salary Expense                         | \$249,411.10        | \$81,000.00           | \$330,411.10          | \$376,500.00          | \$340,000.00          |
| 448.190 | Other Benefits Expense                 | \$259.95            | \$150.00              | \$409.95              | \$100.00              | \$150.00              |

# Water Fund

| Acct #  | Expenses (cont)                 | 2009             |                       |             | Total<br>2009 | 2009<br>Budget | 2010<br>Budget |
|---------|---------------------------------|------------------|-----------------------|-------------|---------------|----------------|----------------|
|         |                                 | 2009<br>9 months | projected<br>3 months |             |               |                |                |
| 448.191 | Workboot Expense                | \$1,188.00       | \$0.00                | \$1,188.00  | \$1,190.00    | \$1,190.00     |                |
| 448.192 | Social Security Expense         | \$18,899.95      | \$6,200.00            | \$25,099.95 | \$28,805.00   | \$26,010.00    |                |
| 448.196 | Health Insurance Expense        | \$57,655.14      | \$11,000.00           | \$68,655.14 | \$69,250.00   | \$82,000.00    |                |
| 448.197 | Retirement Expense              | -\$486.54        | \$39,603.90           | \$39,117.36 | \$55,150.00   | \$43,105.00    |                |
| 448.198 | Health Care Expense - In House  | \$5,025.34       | \$3,900.00            | \$8,925.34  | \$8,500.00    | \$10,000.00    |                |
| 448.199 | Life Insurance Expense          | \$1,103.50       | \$220.70              | \$1,324.20  | \$1,565.00    | \$1,475.00     |                |
| 448.210 | Office Supplies Expense         | \$663.60         | \$200.00              | \$863.60    | \$1,000.00    | \$1,000.00     |                |
| 448.215 | Postage Expense                 | \$1,700.49       | \$300.00              | \$2,000.49  | \$2,000.00    | \$2,000.00     |                |
| 448.222 | Chemical Expense                | \$3,096.97       | \$1,600.00            | \$4,696.97  | \$3,000.00    | \$5,000.00     |                |
| 448.231 | Fuel Expense                    | \$3,713.01       | \$2,250.00            | \$5,963.01  | \$12,450.00   | \$9,000.00     |                |
| 448.246 | Repair/Maint/Misc Supp Exp      | \$12,277.92      | \$4,000.00            | \$16,277.92 | \$17,000.00   | \$18,500.00    |                |
| 448.251 | Vehicle & Equip Maint Expense   | \$23,643.31      | \$6,000.00            | \$29,643.31 | \$14,500.00   | \$18,000.00    |                |
| 448.253 | Repairs to Water System Expense | \$26,856.31      | \$19,000.00           | \$45,856.31 | \$47,000.00   | \$45,000.00    |                |
| 448.254 | Pump Maint/Repairs Expense      | \$2,352.34       | \$100.00              | \$2,452.34  | \$2,500.00    | \$2,500.00     |                |
| 448.260 | Tools & Minor Equipment Expense | \$405.83         | \$11,000.00           | \$11,405.83 | \$3,100.00    | \$5,000.00     |                |
| 448.261 | Water Meter Expense             | \$0.00           | \$0.00                | \$0.00      | \$2,100.00    | \$0.00         |                |
| 448.311 | Audit Expense                   | \$4,150.00       | \$0.00                | \$4,150.00  | \$4,150.00    | \$4,250.00     |                |
| 448.313 | Engineering Expense             | \$4,177.84       | \$4,950.00            | \$9,127.84  | \$8,000.00    | \$8,000.00     |                |
| 448.314 | Legal Expense                   | \$5,137.00       | \$550.00              | \$5,687.00  | \$750.00      | \$750.00       |                |
| 448.316 | Water Testing Expense           | \$1,825.00       | \$550.00              | \$2,375.00  | \$2,550.00    | \$4,500.00     |                |
| 448.317 | Data Processing Expense         | \$508.35         | \$425.00              | \$933.35    | \$950.00      | \$950.00       |                |
| 448.318 | Service Agreement Expense       | \$1,320.00       | \$0.00                | \$1,320.00  | \$1,400.00    | \$1,425.00     |                |
| 448.319 | Pest Control Expense            | \$828.00         | \$276.00              | \$1,104.00  | \$1,150.00    | \$1,150.00     |                |
| 448.321 | Telephone Expense               | \$3,271.09       | \$1,500.00            | \$4,771.09  | \$5,000.00    | \$4,900.00     |                |
| 448.324 | Cell Phone Expense              | \$386.88         | \$700.00              | \$1,086.88  | \$1,105.00    | \$1,200.00     |                |
| 448.325 | Internet Expense                | \$799.90         | \$160.00              | \$959.90    | \$725.00      | \$1,025.00     |                |

# Water Fund

| Acct #  | Expenses (cont)                     | 2009             |                       |              | Total<br>2009 | 2009<br>Budget | 2010<br>Budget |
|---------|-------------------------------------|------------------|-----------------------|--------------|---------------|----------------|----------------|
|         |                                     | 2009<br>9 months | projected<br>3 months |              |               |                |                |
| 448.328 | Maint Contract Expense              | \$179.90         | \$0.00                | \$179.90     | \$0.00        | \$200.00       |                |
| 448.331 | Travel Expenses                     | \$16.61          | \$30.00               | \$46.61      | \$100.00      | \$50.00        |                |
| 448.341 | Advertising Expense                 | \$17.50          | \$50.00               | \$67.50      | \$250.00      | \$250.00       |                |
| 448.342 | Printing Expense                    | \$836.89         | \$300.00              | \$1,136.89   | \$1,175.00    | \$1,175.00     |                |
| 448.351 | Commercial Ins Expense              | \$10,282.53      | \$4,717.47            | \$15,000.00  | \$15,000.00   | \$13,000.00    |                |
| 448.354 | Workers Comp Ins Expense            | \$7,400.00       | \$1,100.00            | \$8,500.00   | \$8,500.00    | \$8,400.00     |                |
| 448.361 | Electricity Expense                 | \$137,584.71     | \$44,000.00           | \$181,584.71 | \$190,000.00  | \$189,000.00   |                |
| 448.362 | Heating Oil Exp-Pump House          | \$1,898.00       | \$552.00              | \$2,450.00   | \$4,250.00    | \$3,000.00     |                |
| 448.374 | Equipment Maintenance Expense       | \$0.00           | \$100.00              | \$100.00     | \$1,300.00    | \$1,000.00     |                |
| 448.376 | Maint of Pump Houses Expense        | \$3,033.50       | \$125.00              | \$3,158.50   | \$1,500.00    | \$1,500.00     |                |
| 448.377 | Maintenance of Reservoir Expense    | \$0.00           | \$12,000.00           | \$12,000.00  | \$450.00      | \$450.00       |                |
| 448.378 | Equip/Computer Maint Exp-Big Spring | \$16,874.46      | \$0.00                | \$16,874.46  | \$0.00        | \$0.00         |                |
| 448.384 | Equipment Rental Expense            | \$3,406.87       | \$100.00              | \$3,506.87   | \$800.00      | \$3,000.00     |                |
| 448.420 | Dues/Membership/Sub Expense         | \$328.50         | \$0.00                | \$328.50     | \$400.00      | \$450.00       |                |
| 448.450 | Contracted Services Expense         | \$6,540.34       | -\$3,200.00           | \$3,340.34   | \$51,800.00   | \$5,000.00     |                |
| 448.460 | Training Expense                    | \$1,865.42       | \$0.00                | \$1,865.42   | \$1,550.00    | \$2,100.00     |                |
| 448.463 | Conf/Meeting Expense                | \$0.00           | \$0.00                | \$0.00       | \$25.00       | \$0.00         |                |
| 448.470 | CDL License Expense                 | \$62.00          | \$62.00               | \$124.00     | \$150.00      | \$150.00       |                |
| 448.471 | Drug Testing Expense                | \$470.00         | \$0.00                | \$470.00     | \$260.00      | \$500.00       |                |
| 448.473 | Operators License Fee Expense       | \$60.00          | \$0.00                | \$60.00      | \$75.00       | \$75.00        |                |
| 448.474 | Repairs to Personal Property        | \$300.68         | \$0.00                | \$300.68     | \$250.00      | \$300.00       |                |
| 448.475 | Miscellaneous Expenses              | \$0.00           | \$0.00                | \$0.00       | \$25.00       | \$25.00        |                |
| 448.478 | Sales Tax Expense                   | \$324.74         | \$400.00              | \$724.74     | \$180.00      | \$180.00       |                |
| 448.600 | Water Meter Project Costs           | \$13,334.11      | -\$13,334.11          | \$0.00       | \$0.00        | \$0.00         |                |
| 448.700 | Capital Expenditures                | \$74,341.23      | \$4,000.00            | \$78,341.23  | \$230,000.00  | \$121,500.00   |                |

# Water Fund

| Acct #  | Expenses (cont)                    | 2009                 |                               | Total<br>2009         | 2009<br>Budget        | 2010<br>Budget        |
|---------|------------------------------------|----------------------|-------------------------------|-----------------------|-----------------------|-----------------------|
|         |                                    | 2009<br>9 months     | 2009<br>projected<br>3 months |                       |                       |                       |
| 448.701 | Capital Expenditures - Water Lines | \$11,800.00          | \$0.00                        | \$11,800.00           | \$815,000.00          | \$95,000.00           |
| 448.800 | Depreciation Expense               | \$0.00               | \$91,561.35                   | \$91,561.35           | \$0.00                | \$0.00                |
| 448.860 | Amortization Expense               | \$0.00               | \$2,232.00                    | \$2,232.00            | \$0.00                | \$0.00                |
| 471.000 | Debt Principal Expense             | \$91,822.00          | \$31,750.00                   | \$123,572.00          | \$250,000.00          | \$134,000.00          |
| 472.400 | Interest Expense                   | <u>\$29,680.79</u>   | <u>\$9,400.00</u>             | <u>\$39,080.79</u>    | <u>\$40,000.00</u>    | <u>\$29,000.00</u>    |
|         | Total Expenses                     | <u>\$842,631.06</u>  | <u>\$381,581.31</u>           | <u>\$1,224,212.37</u> | <u>\$2,284,530.00</u> | <u>\$1,247,385.00</u> |
| 492.001 | Transfer to General Fund           | \$112,500.00         | \$37,500.00                   | \$150,000.00          | \$150,000.00          | \$150,000.00          |
| 492.018 | Transfer to Capital Projects       | <u>\$32,000.00</u>   | <u>\$0.00</u>                 | <u>\$32,000.00</u>    | <u>\$32,000.00</u>    | <u>\$0.00</u>         |
|         | Total Transfers                    | <u>\$144,500.00</u>  | <u>\$37,500.00</u>            | <u>\$182,000.00</u>   | <u>\$182,000.00</u>   | <u>\$150,000.00</u>   |
|         | Total Expenses and Transfers       | <u>\$987,131.06</u>  | <u>\$419,081.31</u>           | <u>\$1,406,212.37</u> | <u>\$2,466,530.00</u> | <u>\$1,397,385.00</u> |
|         | net income/(loss)                  | <u>-\$157,357.05</u> | <u>-\$131,846.31</u>          | <u>-\$289,203.36</u>  | <u>\$0.00</u>         | <u>\$0.00</u>         |



# Sewer Fund

| Acct #  | Revenue                            | 2009                  |                       |                       | Total<br>2009         | 2009<br>Budget        | 2010<br>Budget |
|---------|------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------|
|         |                                    | 9 months              | projected<br>3 months |                       |                       |                       |                |
| 331.400 | Fine Revenue                       | \$6,350.00            | \$0.00                | \$6,350.00            | \$0.00                | \$0.00                |                |
| 341.002 | Debt Service-Semi-Annual Distribut | \$8,065.01            | \$0.00                | \$8,065.01            | \$25,000.00           | \$6,000.00            |                |
| 341.005 | Interest Income - Money Market     | \$24,678.79           | \$4,800.00            | \$29,478.79           | \$25,000.00           | \$25,000.00           |                |
| 341.010 | Interest Income-Checking,savings   | \$8,466.57            | \$1,500.00            | \$9,966.57            | \$25,000.00           | \$7,000.00            |                |
| 341.030 | Interest Income - CD's             | \$651.15              | \$137.00              | \$788.15              | \$600.00              | \$400.00              |                |
| 341.100 | Dividend Revenue                   | \$2,157.72            | \$63.00               | \$2,220.72            | \$30,000.00           | \$0.00                |                |
| 354.040 | State Grant Revenue                | \$1,361,788.00        | \$0.00                | \$1,361,788.00        | \$0.00                | \$397,105.00          |                |
| 364.110 | Sewer Collection Revenue           | \$772,287.20          | \$258,000.00          | \$1,030,287.20        | \$1,017,000.00        | \$1,066,000.00        |                |
| 364.172 | Pretreatment Revenue               | \$2,860.63            | \$1,764.76            | \$4,625.39            | \$0.00                | \$0.00                |                |
| 364.173 | Waste Disposal Revenue             | \$50,634.95           | \$37,000.00           | \$87,634.95           | \$95,000.00           | \$55,000.00           |                |
| 364.180 | Bulk Water Loads Revenue           | \$3,220.00            | \$1,900.00            | \$5,120.00            | \$1,500.00            | \$3,500.00            |                |
| 364.901 | Bulk Hauling Permit Revenue        | \$260.00              | \$80.00               | \$340.00              | \$300.00              | \$300.00              |                |
| 364.905 | Operate-Spring,Benner,Walker       | \$510,057.30          | \$160,535.85          | \$670,593.15          | \$656,500.00          | \$661,000.00          |                |
| 364.906 | Debt-Spring, Benner, Walker        | \$45,637.98           | \$211,754.00          | \$257,391.98          | \$257,605.00          | \$256,080.00          |                |
| 364.909 | SBW Share of Plant Upgrade         | \$1,764,433.53        | \$275,000.00          | \$2,039,433.53        | \$2,200,000.00        | \$0.00                |                |
| 380.000 | Miscellaneous Revenue              | \$7,595.59            | \$0.00                | \$7,595.59            | \$20.00               | \$0.00                |                |
| 380.003 | NSF Fee                            | \$0.00                | \$0.00                | \$0.00                | \$20.00               | \$0.00                |                |
| 383.400 | Tap Fees & Assessments             | \$1,156.18            | \$0.00                | \$1,156.18            | \$0.00                | \$0.00                |                |
| 390.000 | Proceeds from Loan                 | \$0.00                | \$0.00                | \$0.00                | \$3,000,000.00        | \$0.00                |                |
| 392.011 | Payment on Due From Pool           | \$3,000.00            | \$0.00                | \$3,000.00            | \$3,000.00            | \$4,000.00            |                |
| 399.001 | Use of Prior Year Reserves         | \$0.00                | \$0.00                | \$0.00                | \$183,000.00          | \$168,000.00          |                |
|         | <b>Total Revenue</b>               | <b>\$4,573,300.60</b> | <b>\$952,534.61</b>   | <b>\$5,525,835.21</b> | <b>\$7,519,545.00</b> | <b>\$2,649,385.00</b> |                |
|         | <u>Expenses</u>                    |                       |                       |                       |                       |                       |                |
| 429.112 | Salary Expense                     | \$380,641.81          | \$122,500.00          | \$503,141.81          | \$522,000.00          | \$525,000.00          |                |
| 429.000 | Salary Expense - System            | \$0.00                | \$0.00                | \$0.00                | \$12,170.00           | \$0.00                |                |
| 429.190 | Other Benefits Expense             | \$0.00                | \$450.00              | \$450.00              | \$500.00              | \$500.00              |                |
| 429.191 | Workboot Expense                   | \$1,854.96            | \$0.00                | \$1,854.96            | \$1,870.00            | \$1,870.00            |                |
| 429.192 | Social Security Expense            | \$28,844.70           | \$9,375.00            | \$38,219.70           | \$39,920.00           | \$40,165.00           |                |

# Sewer Fund

| Acct #  | Expenses (cont'd)                 | 2009        |                       |             | Total<br>2009 | 2009<br>Budget | 2010<br>Budget |
|---------|-----------------------------------|-------------|-----------------------|-------------|---------------|----------------|----------------|
|         |                                   | 9 months    | projected<br>3 months | Budget      |               |                |                |
| 429.193 | Social Security Expense - System  | \$0.00      | \$0.00                | \$0.00      | \$935.00      | \$20.00        |                |
| 429.195 | Operators License Expense         | \$0.00      | \$0.00                | \$0.00      | \$0.00        | \$100.00       |                |
| 429.196 | Health Insurance Expense          | \$70,939.86 | \$14,850.00           | \$85,789.86 | \$95,300.00   | \$117,600.00   |                |
| 429.197 | Retirement Expense                | -\$1,005.73 | \$62,234.70           | \$61,228.97 | \$86,475.00   | \$68,000.00    |                |
| 429.198 | Health Care Expense - In House    | \$14,798.37 | \$4,700.00            | \$19,498.37 | \$15,500.00   | \$16,200.00    |                |
| 429.199 | Life Insurance Expense            | \$1,692.98  | \$340.70              | \$2,033.68  | \$2,100.00    | \$2,100.00     |                |
| 429.210 | Office Supplies Exp - Facility    | \$64.26     | \$175.00              | \$239.26    | \$850.00      | \$500.00       |                |
| 429.211 | Office Supplies Exp - System      | \$0.00      | \$75.00               | \$75.00     | \$100.00      | \$100.00       |                |
| 429.215 | Postage Expense                   | \$5.71      | \$94.00               | \$99.71     | \$100.00      | \$500.00       |                |
| 429.221 | Chemical Expense                  | \$30,998.98 | \$35,000.00           | \$65,998.98 | \$126,000.00  | \$69,000.00    |                |
| 429.225 | Laboratory Supplies Expense       | \$1,809.04  | \$1,500.00            | \$3,309.04  | \$3,000.00    | \$3,500.00     |                |
| 429.231 | Fuel Expense - Plant              | \$4,441.91  | \$2,250.00            | \$6,691.91  | \$7,175.00    | \$7,500.00     |                |
| 429.232 | Fuel Expense - System             | \$2,849.53  | \$1,400.00            | \$4,249.53  | \$6,875.00    | \$5,100.00     |                |
| 429.249 | Materials & Supplies Exp-System   | \$2,817.70  | \$500.00              | \$3,317.70  | \$500.00      | \$2,000.00     |                |
| 429.250 | Materials & Supplies Exp-Facility | \$42.39     | \$255.00              | \$297.39    | \$500.00      | \$300.00       |                |
| 429.251 | Vehicle Maintenance Expense-Sys   | \$726.09    | \$100.00              | \$826.09    | \$500.00      | \$750.00       |                |
| 429.252 | Equipment Maint Exp - Facility    | \$27,765.98 | \$15,000.00           | \$42,765.98 | \$52,000.00   | \$45,000.00    |                |
| 429.253 | Equipment Maint Exp - System      | \$1,516.83  | \$200.00              | \$1,716.83  | \$750.00      | \$1,500.00     |                |
| 429.257 | Facility Maintenance Expense      | \$21,903.69 | \$7,200.00            | \$29,103.69 | \$30,000.00   | \$32,000.00    |                |
| 429.258 | System Maintenance Expense        | \$2,978.38  | \$100.00              | \$3,078.38  | \$1,220.00    | \$2,500.00     |                |
| 429.260 | Minor Equipment Expense           | \$718.47    | \$300.00              | \$1,018.47  | \$3,600.00    | \$5,000.00     |                |
| 429.275 | Maint Agreement Contract Exp      | \$395.00    | \$0.00                | \$395.00    | \$1,300.00    | \$500.00       |                |
| 429.311 | Audit Expense                     | \$5,500.00  | \$0.00                | \$5,500.00  | \$5,500.00    | \$6,000.00     |                |
| 429.313 | Engineering Expense               | \$2,463.02  | \$2,000.00            | \$4,463.02  | \$1,500.00    | \$3,500.00     |                |
| 429.314 | Legal Expense                     | \$1,762.80  | \$0.00                | \$1,762.80  | \$8,000.00    | \$2,000.00     |                |
| 429.316 | Analytical Testing Expense        | \$6,517.00  | \$3,200.00            | \$9,717.00  | \$10,000.00   | \$10,500.00    |                |
| 429.317 | Data Processing Expense           | \$112.01    | \$18.24               | \$130.25    | \$125.00      | \$250.00       |                |
| 429.318 | Maintenance Contract Exp-Facility | \$916.50    | \$336.00              | \$1,252.50  | \$8,000.00    | \$1,375.00     |                |

# Sewer Fund

2009

| Acct #  | Expenses (con't)                 | 2009         | 2009                  | Total        | 2009         | 2010         |
|---------|----------------------------------|--------------|-----------------------|--------------|--------------|--------------|
|         |                                  | 9 months     | projected<br>3 months | 2009         | Budget       | Budget       |
| 429.319 | Pest Control Expense             | \$396.00     | \$132.00              | \$528.00     | \$580.00     | \$575.00     |
| 429.321 | Telephone Expense                | \$6,699.25   | \$2,400.00            | \$9,099.25   | \$7,000.00   | \$11,000.00  |
| 429.324 | Cell Phone Expense               | \$467.69     | \$500.00              | \$967.69     | \$1,575.00   | \$1,575.00   |
| 429.325 | Internet Expense                 | \$717.19     | \$150.48              | \$867.67     | \$725.00     | \$950.00     |
| 429.328 | Maintenance Contract Expense     | \$366.75     | \$70.00               | \$436.75     | \$0.00       | \$500.00     |
| 429.331 | Travel Expense                   | \$1.60       | \$10.00               | \$11.60      | \$20.00      | \$20.00      |
| 429.341 | Advertising Expense              | \$232.50     | \$1,000.00            | \$1,232.50   | \$300.00     | \$300.00     |
| 429.342 | Printing Expense - Facility      | \$0.00       | \$300.00              | \$300.00     | \$325.00     | \$300.00     |
| 429.343 | Printing Expense - System        | \$280.29     | \$300.00              | \$580.29     | \$600.00     | \$600.00     |
| 429.344 | Copy Expense                     | \$0.00       | \$0.00                | \$0.00       | \$100.00     | \$50.00      |
| 429.35  | Insurance Expense                | \$0.00       | \$2,582.00            | \$2,582.00   | \$0.00       | \$2,840.00   |
| 429.351 | Commercial Insurance Expense     | \$16,318.54  | \$4,681.46            | \$21,000.00  | \$21,000.00  | \$20,000.00  |
| 429.354 | Worker's Comp Ins Expense        | \$8,200.00   | \$3,800.00            | \$12,000.00  | \$12,000.00  | \$13,250.00  |
| 429.361 | Electricity Expense              | \$148,210.44 | \$55,500.00           | \$203,710.44 | \$229,000.00 | \$211,000.00 |
| 429.362 | Heat/Cool Expense                | \$21,831.58  | \$7,300.00            | \$29,131.58  | \$29,250.00  | \$30,250.00  |
| 429.372 | Sewer Line Maint Exp-System      | \$11,971.68  | \$2,900.00            | \$14,871.68  | \$2,500.00   | \$10,020.00  |
| 429.374 | Copier Maint Agreement Exp       | \$566.00     | \$198.00              | \$764.00     | \$775.00     | \$825.00     |
| 429.384 | Equipment Rental Exp-System      | \$0.00       | \$0.00                | \$0.00       | \$900.00     | \$500.00     |
| 429.385 | Equipment Rental Exp-Facility    | \$900.00     | \$1,900.00            | \$2,800.00   | \$500.00     | \$500.00     |
| 429.420 | Dues/Member/Sub Expense          | \$433.50     | \$0.00                | \$433.50     | \$450.00     | \$525.00     |
| 429.421 | Subscription Expense - System    | \$0.00       | \$0.00                | \$0.00       | \$25.00      | \$0.00       |
| 429.450 | Contracted Services Exp-Facility | \$0.00       | \$195.00              | \$195.00     | \$200.00     | \$225.00     |
| 429.451 | Contracted Services Exp-System   | \$870.83     | \$0.00                | \$870.83     | \$450.00     | \$750.00     |
| 429.460 | Training Expense                 | \$923.25     | \$200.00              | \$1,123.25   | \$2,000.00   | \$1,300.00   |
| 429.469 | Biosolids Recycling Expense      | \$69,580.22  | \$40,500.00           | \$110,080.22 | \$71,500.00  | \$60,000.00  |
| 429.470 | CDL License Expense              | \$66.00      | \$66.00               | \$132.00     | \$105.00     | \$100.00     |
| 429.471 | Drug Testing Expense             | \$170.00     | \$130.00              | \$300.00     | \$300.00     | \$300.00     |
| 429.472 | Permit Fees Expense              | \$2,850.00   | \$0.00                | \$2,850.00   | \$3,000.00   | \$3,000.00   |

# Sewer Fund

| Acct #  | Expenses (con't)                  | 2009                   |                       |                        | Total<br>2009         | 2009<br>Budget        | 2010<br>Budget |
|---------|-----------------------------------|------------------------|-----------------------|------------------------|-----------------------|-----------------------|----------------|
|         |                                   | 2009<br>9 months       | projected<br>3 months |                        |                       |                       |                |
| 429.473 | Other Fees Expense                | \$658.27               | \$0.00                | \$658.27               | \$160.00              | \$700.00              |                |
| 429.474 | Repairs to Property due to Sewer  | \$2,852.80             | \$79.00               | \$2,931.80             | \$1,000.00            | \$1,000.00            |                |
| 429.475 | Miscellaneous Expenses-Facility   | \$0.00                 | \$0.00                | \$0.00                 | \$25.00               | \$25.00               |                |
| 429.700 | Capital Expenditures              | \$56,669.00            | \$3,223.00            | \$59,892.00            | \$50,000.00           | \$121,000.00          |                |
| 429.702 | Treatment Plant Upgrade Project   | \$5,319,609.92         | \$175,000.00          | \$5,494,609.92         | \$5,000,000.00        | \$0.00                |                |
| 429.705 | Capital Expenditures - System     | \$5,030.00             | \$0.00                | \$5,030.00             | \$1,000.00            | \$1,000.00            |                |
| 429.800 | Depreciation Expense              | \$0.00                 | \$588,905.28          | \$588,905.28           | \$0.00                | \$0.00                |                |
| 471.000 | Authority Payment-Debt Service    | \$0.00                 | \$395,000.00          | \$395,000.00           | \$395,000.00          | \$405,000.00          |                |
| 472.400 | Interest Expense                  | \$108,661.85           | \$109,175.00          | \$217,836.85           | \$218,350.00          | \$204,725.00          |                |
| 472.401 | Penn Works Loan Interest Expense  | \$74,999.97            | \$24,999.99           | \$99,999.96            | \$100,000.00          | \$98,840.00           |                |
| 472.402 | Penn Works Loan Principal         | \$0.00                 | \$0.00                | \$0.00                 | \$0.00                | \$174,410.00          |                |
| 475.000 | Trustee Fee Expense               | <u>\$3,042.75</u>      | <u>\$460.00</u>       | <u>\$3,502.75</u>      | <u>\$10,365.00</u>    | <u>\$500.00</u>       |                |
|         | Total Expenses                    | <u>\$6,477,650.11</u>  | <u>\$1,705,810.85</u> | <u>\$8,183,460.96</u>  | <u>\$7,205,445.00</u> | <u>\$2,349,385.00</u> |                |
| 492.001 | Transfer to General Fund          | \$225,000.00           | \$75,000.00           | \$300,000.00           | \$300,000.00          | \$300,000.00          |                |
| 492.095 | Transfer to Capital Projects Fund | <u>\$14,100.00</u>     | <u>\$0.00</u>         | <u>\$14,100.00</u>     | <u>\$14,100.00</u>    | <u>\$0.00</u>         |                |
|         | Total Expenses and Transfers      | <u>\$6,716,750.11</u>  | <u>\$1,780,810.85</u> | <u>\$8,497,560.96</u>  | <u>\$7,519,545.00</u> | <u>\$2,649,385.00</u> |                |
|         | net income/(loss)                 | <u>-\$2,143,449.51</u> | <u>-\$828,276.24</u>  | <u>-\$2,971,725.75</u> | <u>\$0.00</u>         | <u>\$0.00</u>         |                |

# Refuse Fund

| Acct #  | Revenue                                  | 2009                |                               | Total<br>2009       | 2009<br>Budget        | 2010<br>Budget        |
|---------|--|---------------------|-------------------------------|---------------------|-----------------------|-----------------------|
|         |  | 2009<br>9 months    | 2009<br>projected<br>3 months |                     |                       |                       |
| 341.010 | Interest Income - Cking, Svgs            | \$1,297.49          | \$213.00                      | \$1,510.49          | \$3,100.00            | \$500.00              |
| 364.300 | Refuse Collections Revenue               | \$702,727.83        | \$232,225.00                  | \$934,952.83        | \$990,000.00          | \$943,100.00          |
| 364.305 | Special Collections Revenue              | \$1,832.55          | \$920.00                      | \$2,752.55          | \$3,300.00            | \$2,500.00            |
| 364.500 | Sale of Recyclables Revenue              | \$6,478.63          | \$0.00                        | \$6,478.63          | \$5,300.00            | \$5,900.00            |
| 364.800 | Grass Clippings Revenue                  | \$2,250.00          | \$0.00                        | \$2,250.00          | \$2,750.00            | \$2,160.00            |
| 364.900 | Landfill Key Deposit Forfiture           | \$5.00              | \$0.00                        | \$5.00              | \$0.00                | \$0.00                |
| 392.099 | Transfer/Temp Loan from Bulk Water Sales | \$0.00              | \$0.00                        | \$0.00              | \$0.00                | \$63,500.00           |
| 399.001 | Use of Prior Year Revenues               | <u>\$0.00</u>       | <u>\$0.00</u>                 | <u>\$0.00</u>       | <u>\$107,000.00</u>   | <u>\$100,000.00</u>   |
|         | Subtotal Revenue                         | <u>\$714,591.50</u> | <u>\$233,358.00</u>           | <u>\$947,949.50</u> | <u>\$1,111,450.00</u> | <u>\$1,117,660.00</u> |
|         | Transfer In from Capital Project Fund    | <u>\$0.00</u>       | <u>\$0.00</u>                 | <u>\$0.00</u>       | <u>\$0.00</u>         | <u>\$18,000.00</u>    |
|         | Total Revenue and Transfers In           | <u>\$714,591.50</u> | <u>\$233,358.00</u>           | <u>\$947,949.50</u> | <u>\$1,111,450.00</u> | <u>\$1,135,660.00</u> |
|         | <u>Expenses</u>                          |                     |                               |                     |                       |                       |
| 427.112 | Salary Expense                           | \$185,801.91        | \$60,000.00                   | \$245,801.91        | \$215,000.00          | \$230,000.00          |
| 427.190 | Other Benefits Expense                   | \$0.00              | \$125.00                      | \$125.00            | \$125.00              | \$120.00              |
| 427.191 | Workboot Expense                         | \$1,020.00          | \$0.00                        | \$1,020.00          | \$1,020.00            | \$850.00              |
| 427.192 | Social Security Expense                  | \$14,081.64         | \$4,590.00                    | \$18,671.64         | \$16,450.00           | \$17,600.00           |
| 427.196 | Health Insurance Expense                 | \$50,020.36         | \$9,800.00                    | \$59,820.36         | \$61,000.00           | \$68,000.00           |
| 427.197 | Retirement Expense                       | -\$386.31           | \$33,946.20                   | \$33,559.89         | \$47,350.00           | \$33,000.00           |
| 427.198 | Health Care Expense - In House           | \$1,207.17          | \$3,500.00                    | \$4,707.17          | \$8,000.00            | \$7,000.00            |
| 427.199 | Life Insurance Expense                   | \$853.70            | \$170.74                      | \$1,024.44          | \$1,130.00            | \$900.00              |
| 427.210 | Office Supplies Expense                  | \$0.00              | \$100.00                      | \$100.00            | \$155.00              | \$160.00              |

# Refuse Fund

| Acct #  | Expenses (cont)                | 2009         |                       | Total<br>2009 | 2009<br>Budget | 2010<br>Budget |
|---------|--------------------------------|--------------|-----------------------|---------------|----------------|----------------|
|         |                                | 9 months     | projected<br>3 months |               |                |                |
| 427.215 | Postage Expense                | \$0.00       | \$30.00               | \$30.00       | \$30.00        | \$1,010.00     |
| 427.231 | Fuel Expense                   | \$7,649.40   | \$6,300.00            | \$13,949.40   | \$26,500.00    | \$18,410.00    |
| 427.249 | Landfill Maintenance Exp       | \$0.00       | \$0.00                | \$0.00        | \$1,000.00     | \$0.00         |
| 427.250 | Repair & Maint Supp Exp        | \$2,003.37   | \$2,800.00            | \$4,803.37    | \$2,000.00     | \$3,000.00     |
| 427.251 | Collection Equip Maint Exp     | \$38,049.65  | \$16,000.00           | \$54,049.65   | \$34,000.00    | \$35,000.00    |
| 427.252 | Equipment Maint Exp            | \$456.35     | \$0.00                | \$456.35      | \$350.00       | \$400.00       |
| 427.260 | Minor Equipment Expense        | \$1,231.45   | \$1,255.00            | \$2,486.45    | \$2,500.00     | \$1,500.00     |
| 427.311 | Audit Expense                  | \$700.00     | \$0.00                | \$700.00      | \$700.00       | \$750.00       |
| 427.314 | Legal Expense                  | \$0.00       | \$0.00                | \$0.00        | \$200.00       | \$200.00       |
| 427.317 | Data Processing Expense        | \$112.01     | \$0.00                | \$112.01      | \$120.00       | \$225.00       |
| 427.318 | Service Agreement Expense      | \$0.00       | \$458.33              | \$458.33      | \$475.00       | \$475.00       |
| 427.319 | Pest Control Expense           | \$837.00     | \$279.00              | \$1,116.00    | \$1,150.00     | \$1,150.00     |
| 427.321 | Telephone Expense              | \$124.91     | \$575.00              | \$699.91      | \$600.00       | \$1,000.00     |
| 427.331 | Travel Expense                 | \$13.32      | \$0.00                | \$13.32       | \$10.00        | \$50.00        |
| 427.341 | Advertising Expense            | \$0.00       | \$100.00              | \$100.00      | \$240.00       | \$350.00       |
| 427.342 | Printing Expense               | \$366.28     | \$300.00              | \$666.28      | \$450.00       | \$1,700.00     |
| 427.351 | Commercial Ins Expense         | \$5,013.28   | \$1,975.00            | \$6,988.28    | \$7,000.00     | \$7,000.00     |
| 427.354 | Workers Comp Ins Exp           | \$5,259.00   | \$1,156.00            | \$6,415.00    | \$6,430.00     | \$4,000.00     |
| 427.361 | Electricity Expense            | \$967.60     | \$930.00              | \$1,897.60    | \$0.00         | \$2,100.00     |
| 427.364 | Comm Recycling Prog - CCSW     | \$20,622.38  | \$10,345.00           | \$30,967.38   | \$31,010.00    | \$32,000.00    |
| 427.365 | Tipping Fees Exp - CCSWA       | \$185,969.41 | \$93,500.00           | \$279,469.41  | \$292,545.00   | \$285,000.00   |
| 427.367 | Curbside Recycling Exp - CCSWA | \$50,811.16  | \$25,381.00           | \$76,192.16   | \$69,650.00    | \$78,500.00    |

# Refuse Fund

| Acct #  | Expenses (cont')                 | 2009             |                               | Total<br>2009  | 2009<br>Budget | 2010<br>Budget |
|---------|----------------------------------|------------------|-------------------------------|----------------|----------------|----------------|
|         |                                  | 2009<br>9 months | 2009<br>projected<br>3 months |                |                |                |
| 427.368 | Commercial Recycling Exp-CCSWA   | \$7,751.72       | \$3,900.00                    | \$11,651.72    | \$14,500.00    | \$12,100.00    |
| 427.369 | Other Expense - CCSWA            | \$68.00          | \$30.00                       | \$98.00        | \$150.00       | \$150.00       |
| 427.373 | Building Repair & Maint Expense  | \$100.00         | \$55.00                       | \$155.00       | \$100.00       | \$300.00       |
| 427.384 | Equipment Rental Expense         | \$696.00         | \$2,312.00                    | \$3,008.00     | \$1,100.00     | \$250.00       |
| 427.420 | Dues/Member/Sub Expense          | \$0.00           | \$0.00                        | \$0.00         | \$25.00        | \$0.00         |
| 427.450 | Contracted Services Expense      | \$2,167.00       | \$555.00                      | \$2,722.00     | \$150.00       | \$2,750.00     |
| 427.470 | CDL License Expense              | \$62.00          | \$0.00                        | \$62.00        | \$70.00        | \$65.00        |
| 427.471 | Drug Testing Expense             | \$65.00          | \$65.00                       | \$130.00       | \$165.00       | \$195.00       |
| 427.474 | Repair/Replace Private Prop      | \$0.00           | \$75.00                       | \$75.00        | \$200.00       | \$100.00       |
| 427.700 | Capital Expenditures             | \$24,382.22      | \$1,800.00                    | \$26,182.22    | \$150,000.00   | \$175,000.00   |
| 427.742 | License Expense                  | \$50.00          | \$100.00                      | \$150.00       | \$300.00       | \$300.00       |
| 427.800 | Depreciation Expense             | \$0.00           | \$18,320.00                   | \$18,320.00    | \$0.00         | \$0.00         |
|         | Subtotal - Expenses              | \$608,126.98     | \$300,828.27                  | \$908,955.25   | \$993,950.00   | \$1,022,660.00 |
| 492.001 | Transfer to General Fund         | \$84,750.00      | \$28,250.00                   | \$113,000.00   | \$113,500.00   | \$113,000.00   |
| 492.019 | Transfer to Capital Projects     | \$4,000.00       | \$0.00                        | \$4,000.00     | \$4,000.00     | \$0.00         |
|         | Subtotal - Transfers Out         | \$88,750.00      | \$28,250.00                   | \$117,000.00   | \$117,500.00   | \$113,000.00   |
|         | Total Expenses and Transfers Out | \$696,876.98     | \$329,078.27                  | \$1,025,955.25 | \$1,111,450.00 | \$1,135,660.00 |
|         | net income/(loss)                | \$17,714.52      | -\$95,720.27                  | -\$78,005.75   | \$0.00         | \$0.00         |

# Pool Fund

| Acct #  |                                | 2009              |                       | Total<br>2009      | 2009<br>Budget     | 2010<br>Budget     |
|---------|--------------------------------|-------------------|-----------------------|--------------------|--------------------|--------------------|
|         |                                | 2009<br>9 months  | projected<br>3 months |                    |                    |                    |
|         | <u>Revenue</u>                 |                   |                       |                    |                    |                    |
| 341.010 | Interest Income-Checking       | \$35.57           | \$3.56                | \$39.13            | \$125.00           | \$0.00             |
| 357.070 | Grant Revenue                  | \$0.00            | \$0.00                | \$0.00             | \$7,500.00         | \$0.00             |
| 357.007 | Nittany Valley Municipal Share | <u>\$0.00</u>     | <u>\$19,000.00</u>    | <u>\$19,000.00</u> | <u>\$8,945.00</u>  | <u>\$7,480.00</u>  |
|         | Total Revenue                  | <u>\$35.57</u>    | <u>\$19,003.56</u>    | <u>\$19,039.13</u> | <u>\$16,570.00</u> | <u>\$7,480.00</u>  |
| 392.001 | Transfer from General Fund     | <u>\$8,000.00</u> | <u>\$6,000.00</u>     | <u>\$14,000.00</u> | <u>\$9,000.00</u>  | <u>\$8,000.00</u>  |
|         | Total Revenue & Transfers      | <u>\$8,035.57</u> | <u>\$25,003.56</u>    | <u>\$33,039.13</u> | <u>\$25,570.00</u> | <u>\$15,480.00</u> |
|         | <u>Expenses</u>                |                   |                       |                    |                    |                    |
| 452.210 | Office Supplies Expense        | \$0.00            | \$0.00                | \$0.00             | \$95.00            | \$50.00            |
| 452.215 | Postage Expense                | \$0.00            | \$0.00                | \$0.00             | \$0.00             | \$50.00            |
| 452.221 | Chemical Expense               | \$1,486.03        | \$117.99              | \$1,604.02         | \$5,000.00         | \$2,000.00         |
| 452.247 | Pool Supplies Expense          | \$0.00            | \$0.00                | \$0.00             | \$250.00           | \$250.00           |
| 452.250 | Repairs & Maintenance Supp     | \$3,788.38        | \$49.14               | \$3,837.52         | \$6,000.00         | \$3,100.00         |
| 452.311 | Audit Expense                  | \$50.00           | \$0.00                | \$50.00            | \$50.00            | \$50.00            |
| 452.319 | Feasibility Study Expense      | \$7,276.47        | \$1,743.53            | \$9,020.00         | \$5,000.00         | \$0.00             |
| 452.321 | Telephone Expense              | \$620.08          | \$312.00              | \$932.08           | \$925.00           | \$950.00           |
| 452.350 | Insurance Expense              | \$140.00          | \$0.00                | \$140.00           | \$140.00           | \$95.00            |
| 452.361 | Electricity Expense            | \$4,327.14        | \$230.00              | \$4,557.14         | \$5,100.00         | \$4,900.00         |
| 452.472 | Licenses & Permits Expense     | \$35.00           | \$0.00                | \$35.00            | \$0.00             | \$35.00            |



# Pool Fund

| Acct #            | 2009                   |                       | Total<br>2009       | 2009<br>Budget     | 2010<br>Budget     |
|-------------------|------------------------|-----------------------|---------------------|--------------------|--------------------|
|                   | 2009<br>9 months       | projected<br>3 months |                     |                    |                    |
|                   | <u>Expenses (cont)</u> |                       |                     |                    |                    |
| 452.475           | \$0.00                 | \$52.47               | \$52.47             | \$10.00            | \$0.00             |
| 452.800           | \$0.00                 | \$4,995.00            | \$4,995.00          | \$0.00             | \$0.00             |
| 492.000           | \$3,000.00             | \$0.00                | \$3,000.00          | \$3,000.00         | \$4,000.00         |
| 499.000           | \$0.00                 | \$17,307.00           | \$17,307.00         | \$0.00             | \$0.00             |
| Total Expenses    | <u>\$20,723.10</u>     | <u>\$24,807.13</u>    | <u>\$45,530.23</u>  | <u>\$25,570.00</u> | <u>\$15,480.00</u> |
| net income/(loss) | <u>-\$12,687.53</u>    | <u>\$196.43</u>       | <u>-\$12,491.10</u> | <u>\$0.00</u>      | <u>\$0.00</u>      |

# CDBG Fund

| Acct #  | Revenue                               | 2009                |                               |                     | Total<br>2009       | 2009<br>Budget      | 2010<br>Budget |
|---------|---------------------------------------|---------------------|-------------------------------|---------------------|---------------------|---------------------|----------------|
|         |                                       | 2009<br>9 months    | 2009<br>projected<br>3 months |                     |                     |                     |                |
| 341.010 | Interest Income - Ckg, Svgs           | \$1,727.21          | \$320.00                      | \$2,047.21          | \$700.00            | \$200.00            |                |
| 351.090 | Federal Funds                         | \$145,699.29        | \$7,000.00                    | \$152,699.29        | \$120,000.00        | \$223,950.00        |                |
| 354.000 | Grant Funds (from Bridge & Expansion) | \$0.00              | \$0.00                        | \$0.00              | \$0.00              | \$279,000.00        |                |
| 392.018 | Transfer In from Special Proj Fund    | \$0.00              | \$75,100.00                   | \$75,100.00         | \$0.00              | \$0.00              |                |
| 399.001 | Use of Prior Years Revenue            | <u>\$0.00</u>       | <u>\$0.00</u>                 | <u>\$0.00</u>       | <u>\$189,100.00</u> | <u>\$203,305.00</u> |                |
|         | Total Revenue                         | <u>\$147,426.50</u> | <u>\$82,420.00</u>            | <u>\$229,846.50</u> | <u>\$309,800.00</u> | <u>\$706,455.00</u> |                |
|         | <u>Expenses</u>                       |                     |                               |                     |                     |                     |                |
| 462.300 | Administration Expense                | \$19,540.00         | \$5,000.00                    | \$24,540.00         | \$24,000.00         | \$23,430.00         |                |
| 462.341 | Advertising Expense                   | \$0.00              | \$0.00                        | \$0.00              | \$1,300.00          | \$0.00              |                |
| 462.471 | Staff Cost Reimbursement              | \$2,341.68          | \$0.00                        | \$2,341.68          | \$7,025.00          | \$0.00              |                |
| 462.475 | Miscellaneous Expense                 | \$19.50             | \$0.00                        | \$19.50             | \$25.00             | \$0.00              |                |
| 462.730 | Downtown Streetscape Expense          | \$81,791.46         | \$0.00                        | \$81,791.46         | \$0.00              | \$0.00              |                |
| 462.900 | CDBG Economic Development             | \$0.00              | \$0.00                        | \$0.00              | \$88,450.00         | \$0.00              |                |
| 462.900 | Talleyrand Park                       | \$0.00              | \$0.00                        | \$0.00              | \$189,000.00        | \$172,075.00        |                |
| 490.008 | Talleyrand Park Bridge                | \$23,000.71         | \$14,000.00                   | \$37,000.71         | \$0.00              | \$260,735.00        |                |
| 490.009 | Talleyrand Park Expansion             | \$27,421.66         | \$8,000.00                    | \$35,421.66         | \$0.00              | \$220,745.00        |                |
| 490.010 | Upgrade Restroom                      | <u>\$0.00</u>       | <u>\$4,000.00</u>             | <u>\$4,000.00</u>   | <u>\$0.00</u>       | <u>\$29,470.00</u>  |                |
|         | Total Expenses                        | <u>\$154,115.01</u> | <u>\$31,000.00</u>            | <u>\$185,115.01</u> | <u>\$309,800.00</u> | <u>\$706,455.00</u> |                |
|         | net income/(loss)                     | <u>-\$6,688.51</u>  | <u>\$51,420.00</u>            | <u>\$44,731.49</u>  | <u>\$0.00</u>       | <u>\$0.00</u>       |                |

# Special Projects Fund

| Acct #  | Revenue                              | 2009             |                               |              | Total<br>2009 | 2009<br>Budget | 2010<br>Budget |
|---------|--------------------------------------|------------------|-------------------------------|--------------|---------------|----------------|----------------|
|         |                                      | 2009<br>9 months | 2009<br>projected<br>3 months |              |               |                |                |
| 341.010 | Interest Income - Checking, Savings  | \$588.03         | \$100.00                      | \$688.03     | \$100.00      | \$400.00       |                |
| 354.030 | State Grants Revenue                 | \$0.00           | \$58,500.00                   | \$58,500.00  | \$300,000.00  | \$78,500.00    |                |
| 399.001 | Use of Prior Year Revenues           | \$0.00           | \$0.00                        | \$0.00       | \$0.00        | \$106,325.00   |                |
| 399.999 | Transfer from Ball League            | \$0.00           | \$53,832.86                   | \$53,832.86  | \$0.00        | \$12,500.00    |                |
|         | Subtotal - Revenue                   | \$588.03         | \$112,432.86                  | \$113,020.89 | \$300,100.00  | \$197,725.00   |                |
| 392.001 | Transfer from General Fund           | \$0.00           | \$0.00                        | \$0.00       | \$3,000.00    | \$5,000.00     |                |
|         | Total Revenue & Transfers            | \$588.03         | \$112,432.86                  | \$113,020.89 | \$303,100.00  | \$202,725.00   |                |
|         | <u>Expenses</u>                      |                  |                               |              |               |                |                |
| 489.000 | Miscellaneous Expense                | \$0.00           | \$0.00                        | \$0.00       | \$20.00       | \$0.00         |                |
| 490.000 | Nittany Valley Jt Comp Plan          | \$155.99         | \$25.00                       | \$180.99     | \$125.00      | \$225.00       |                |
| 497.000 | Fire Prevention Grant Exp            | \$17,346.66      | \$0.00                        | \$17,346.66  | \$2,955.00    | \$0.00         |                |
| 498.005 | Land Use Grant - Waterfront Dev.     | \$27,000.00      | \$40,500.00                   | \$67,500.00  | \$0.00        | \$52,500.00    |                |
| 498.006 | Ballfield Upgrade Expenses           | \$0.00           | \$20.00                       | \$20.00      | \$0.00        | \$150,000.00   |                |
| 498.001 | Talleyrand Park - Beautification     | \$0.00           | \$0.00                        | \$0.00       | \$150,000.00  | \$0.00         |                |
| 498.002 | Talleyrand Park - Big Spring Outflow | \$0.00           | \$0.00                        | \$0.00       | \$150,000.00  | \$0.00         |                |
|         | Subtotal - Expenses                  | \$44,502.65      | \$40,545.00                   | \$85,047.65  | \$303,100.00  | \$202,725.00   |                |
| 492.010 | Transfer Out to CDBG Fund            | \$0.00           | \$75,100.00                   | \$75,100.00  | \$0.00        | \$0.00         |                |
|         | Total Expenses & Transfers Out       | \$44,502.65      | \$115,645.00                  | \$160,147.65 | \$303,100.00  | \$202,725.00   |                |
|         | Net income/(loss)                    | -\$43,914.62     | -\$3,212.14                   | -\$47,126.76 | \$0.00        | \$0.00         |                |

# Highway Aid Fund

| Acct #  | Revenue                             | 2009         |                       |              | Total<br>2009 | 2009<br>Budget | 2010<br>Budget |
|---------|-------------------------------------|--------------|-----------------------|--------------|---------------|----------------|----------------|
|         |                                     | 9 months     | projected<br>3 months |              |               |                |                |
| 341.010 | Interest Income - Checking, Savings | \$669.21     | \$241.00              | \$910.21     | \$1,030.00    | \$700.00       |                |
| 355.020 | State Aid Revenue                   | \$126,914.99 | \$0.00                | \$126,914.99 | \$126,995.00  | \$122,110.00   |                |
| 399.001 | Use of Prior Year Revenues          | \$0.00       | \$0.00                | \$0.00       | \$11,000.00   | \$57,615.00    |                |
|         | Total Revenue                       | \$127,584.20 | \$241.00              | \$127,825.20 | \$139,025.00  | \$180,425.00   |                |
|         | <u>Expenses</u>                     |              |                       |              |               |                |                |
| 430.000 | Major Equipment Expense             | \$0.00       | \$25,383.00           | \$25,383.00  | \$36,000.00   | \$24,400.00    |                |
| 430.210 | Office Supplies Expense             | \$0.00       | \$0.00                | \$0.00       | \$25.00       | \$25.00        |                |
| 430.260 | Minor Equipment Expense             | \$4,284.50   | \$4,000.00            | \$8,284.50   | \$13,000.00   | \$16,000.00    |                |
| 432.000 | Snow & Ice Removal Expense          | \$4,422.22   | \$20,000.00           | \$24,422.22  | \$80,000.00   | \$45,000.00    |                |
| 439.000 | Project Work Expense                | \$0.00       | \$0.00                | \$0.00       | \$10,000.00   | \$95,000.00    |                |
|         | Total Expenses                      | \$8,706.72   | \$49,383.00           | \$58,089.72  | \$139,025.00  | \$180,425.00   |                |
|         | net income/(loss)                   | \$118,877.48 | -\$49,142.00          | \$69,735.48  | \$0.00        | \$0.00         |                |

# Capital Projects Fund

| Acct #  | 2009               |                       |                    |                    | 2010               |
|---------|--------------------|-----------------------|--------------------|--------------------|--------------------|
|         | 9 months           | projected<br>3 months | Total<br>2009      | Budget             | Budget             |
|         | <u>Revenue</u>     |                       |                    |                    |                    |
| 341.010 | \$667.73           | \$249.00              | \$916.73           | \$300.00           | \$500.00           |
| 392.001 | \$21,900.00        | \$0.00                | \$21,900.00        | \$21,900.00        | \$5,000.00         |
| 392.006 | \$32,000.00        | \$0.00                | \$32,000.00        | \$32,000.00        | \$0.00             |
| 392.008 | \$14,100.00        | \$0.00                | \$14,100.00        | \$14,100.00        | \$0.00             |
| 392.009 | \$4,000.00         | \$0.00                | \$4,000.00         | \$3,000.00         | \$0.00             |
| 399.001 | <u>\$0.00</u>      | <u>\$0.00</u>         | <u>\$0.00</u>      | <u>\$0.00</u>      | <u>\$17,500.00</u> |
|         | <u>\$72,667.73</u> | <u>\$249.00</u>       | <u>\$72,916.73</u> | <u>\$71,300.00</u> | <u>\$23,000.00</u> |
|         | <u>Expenses</u>    |                       |                    |                    |                    |
| 489.000 | \$0.00             | \$0.00                | \$0.00             | \$0.00             | \$0.00             |
| 500.000 | \$0.00             | \$0.00                | \$0.00             | \$49,400.00        | \$18,000.00        |
| 500.001 | <u>\$0.00</u>      | <u>\$0.00</u>         | <u>\$0.00</u>      | <u>\$21,900.00</u> | <u>\$5,000.00</u>  |
|         | <u>\$0.00</u>      | <u>\$0.00</u>         | <u>\$0.00</u>      | <u>\$71,300.00</u> | <u>\$23,000.00</u> |
|         | <u>\$72,667.73</u> | <u>\$249.00</u>       | <u>\$72,916.73</u> | <u>\$0.00</u>      | <u>\$0.00</u>      |
|         | Net income/(loss)  |                       |                    |                    |                    |

# Bulk Water Sales Fund

| Acct #  | Revenue                       | 2009               |                       | Total<br>2009      | 2009<br>Budget | 2010<br>Budget     |
|---------|-------------------------------|--------------------|-----------------------|--------------------|----------------|--------------------|
|         |                               | 9 months           | projected<br>3 months |                    |                |                    |
| 341.010 | Interest Income - Checking    | \$9,770.22         | \$1,700.00            | \$11,470.22        | \$0.00         | \$9,000.00         |
| 378.120 | Danone Water Usage Revenue    | \$22,916.66        | \$21,038.55           | \$43,955.21        | \$0.00         | \$39,000.00        |
| 378.700 | Milesburg Water Usage Revenue | \$26,954.50        | \$7,000.00            | \$33,954.50        | \$0.00         | \$32,000.00        |
| 399.001 | Use of Prior Year Revenues    | <u>\$0.00</u>      | <u>\$0.00</u>         | <u>\$0.00</u>      | <u>\$0.00</u>  | <u>\$10,000.00</u> |
|         | Total Revenue                 | <u>\$59,641.38</u> | <u>\$29,738.55</u>    | <u>\$89,379.93</u> | <u>\$0.00</u>  | <u>\$90,000.00</u> |
|         | <u>Expenses</u>               |                    |                       |                    |                |                    |
| 492.006 | Transfer to Water Fund        | \$0.00             | \$0.00                | \$0.00             | \$0.00         | \$26,500.00        |
| 492.009 | Temporary Loan to Refuse Fund | \$0.00             | \$0.00                | \$0.00             | \$0.00         | \$63,500.00        |
| 999.999 | Future Matching/Expenses      | <u>\$0.00</u>      | <u>\$0.00</u>         | <u>\$0.00</u>      | <u>\$0.00</u>  | <u>\$0.00</u>      |
|         | Total Expenses                | <u>\$0.00</u>      | <u>\$0.00</u>         | <u>\$0.00</u>      | <u>\$0.00</u>  | <u>\$90,000.00</u> |
|         | Net income/(loss)             | <u>\$59,641.38</u> | <u>\$29,738.55</u>    | <u>\$89,379.93</u> | <u>\$0.00</u>  | <u>\$0.00</u>      |