

BOROUGH OF BELLEFONTE

2015 BUDGET

Prepared by Ralph W. Stewart, Borough Manager

2015 BUDGET TOTAL REVENUES AND EXPENSES SUMMARY

<u>FUND</u>	<u>REVENUES</u>	<u>EXPENSES</u>
GENERAL FUND	\$3,399,670	\$3,399,670
STREETLIGHTING FUND	\$96,620	\$96,620
FIRE DEPARTMENT OPERATING	\$176,465	\$176,465
FIRE EQUIPMENT FUND	\$108,780	\$108,780
PARKS & RECREATION FUND	\$108,260	\$108,260
WATER FUND	\$1,727,370	\$1,727,370
SEWER FUND	\$8,083,765	\$8,083,765
REFUSE FUND	\$994,830	\$994,830
CDBG FUND	\$183,028	\$183,028
SPECIAL PROJECTS FUND	\$250,480	\$250,480
HIGHWAY AID FUND	\$332,000	\$332,000
CAPITAL PROJECTS FUND	\$244,800	\$244,800
BULK WATER SALES/REDEVELOPMENT FUND	<u>\$3,475,560</u>	<u>\$3,475,560</u>
TOTALS	<u>\$19,181,628</u>	<u>\$19,181,628</u>

GENERAL FUND

Acct #	Revenue	2014			Total 2014	2014 Budget	2015 Budget
		2014 9 months	2014 projected 3 months				
301.100	Real Estate Tax Revenue - Current	\$975,450.29	\$30,000.00	\$1,005,450.29	\$1,005,700.00	\$1,077,300.00	
301.200	Real Estate Tax Revenue - Supplement	\$1,657.53	\$0.00	\$1,657.53	\$1,000.00	\$1,240.00	
301.400	Real Estate Tax Revenue - Delinquent	\$25,030.90	\$9,000.00	\$34,030.90	\$23,500.00	\$30,000.00	
310.100	Real Estate Transfer Tax Revenue	\$51,433.82	\$20,350.00	\$71,783.82	\$58,000.00	\$62,000.00	
310.200	Earned Income Tax Revenue	\$468,896.37	\$135,000.00	\$603,896.37	\$585,000.00	\$600,000.00	
310.501	LST Tax Revenue	\$74,573.02	\$29,000.00	\$103,573.02	\$72,000.00	\$96,000.00	
321.800	Franchise Revenue (Cable TV)	\$83,192.68	\$27,907.39	\$111,100.07	\$103,000.00	\$108,000.00	
322.500	Street Opening Permit Revenue	\$6,610.00	\$2,720.00	\$9,330.00	\$3,000.00	\$5,000.00	
322.902	Dumpster Permit Revenue	\$85.00	\$0.00	\$85.00	\$100.00	\$75.00	
331.001	Dog Fine Revenue	\$854.00	\$20.00	\$874.00	\$150.00	\$150.00	
331.100	J P Fine Revenue	\$18,782.40	\$6,166.00	\$24,948.40	\$18,000.00	\$21,000.00	
331.101	Probation Office Fine Revenue	\$11,017.91	\$4,000.00	\$15,017.91	\$14,000.00	\$13,000.00	
331.102	Restitution	\$17.50	\$0.00	\$17.50	\$500.00	\$100.00	
331.113	DUI Checkpoint Fine Revenue	\$149.50	\$0.00	\$149.50	\$500.00	\$100.00	
331.121	Ordinance Violation Revenue-Codes	\$1,775.00	\$500.00	\$2,275.00	\$1,300.00	\$1,300.00	
331.130	State Police Fine Revenue	\$1,664.06	\$1,398.48	\$3,062.54	\$3,000.00	\$3,000.00	
331.140	Parking Fine Revenue	\$20,513.00	\$6,100.00	\$26,613.00	\$27,000.00	\$26,000.00	
331.141	Parking Fine Revenue - Lot A	\$2,088.00	\$370.00	\$2,458.00	\$2,000.00	\$2,300.00	
331.142	Parking Fine Revenue - Lot D	\$3,609.00	\$1,190.00	\$4,799.00	\$4,000.00	\$4,400.00	
331.145	Boot Fine Revenue	\$50.00	\$0.00	\$50.00	\$0.00	\$0.00	
341.010	Interest Income - Checking, Savings	\$1,818.89	\$585.00	\$2,403.89	\$2,000.00	\$2,000.00	
342.531	Tower Rental Revenue	\$10,457.50	\$0.00	\$10,457.50	\$17,070.00	\$0.00	
342.532	Water Tank Rental Revenue	\$9,257.50	\$0.00	\$9,257.50	\$15,870.00	\$1,200.00	
342.533	CW Tank Rental Revenue - Nextel	\$11,902.50	\$3,967.50	\$15,870.00	\$15,870.00	\$15,870.00	
342.534	CW Tank Rental Revenue - Cingular	\$23,500.00	\$4,700.00	\$28,200.00	\$26,000.00	\$28,200.00	

GENERAL FUND

Acct #	Revenue (cont'd)	2014			2014 Budget	2015 Budget
		2014 9 months	2014 projected 3 months	Total 2014		
342.560	Meter Bag Rental Revenue	\$390.00	\$180.00	\$570.00	\$600.00	\$500.00
351.121	Emergency Management	\$48,906.69	\$0.00	\$48,906.69	\$275,000.00	\$373,000.00
354.000	Tree Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$5,040.00
354.190	Reimburse for Bullet Proof Vests	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
355.010	Public Utility Realty Tax Revenue	\$0.00	\$2,666.13	\$2,666.13	\$2,300.00	\$2,500.00
355.040	Liquor License Revenue	\$2,450.00	\$0.00	\$2,450.00	\$2,650.00	\$2,300.00
355.050	Act 205 Pension State Aid Revenue	\$224,615.44	\$0.00	\$224,615.44	\$205,000.00	\$215,000.00
355.070	Firemen's Relief Assoc Revenue	\$35,620.98	\$0.00	\$35,620.98	\$35,000.00	\$35,000.00
355.090	Act 13 Revenue	\$3,668.42	\$0.00	\$3,668.42	\$3,000.00	\$3,300.00
357.030	County Liquid Fuels Grant	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
358.110	Fire Protection Admin Services	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
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 Revenue	\$1,320.00	\$0.00	\$1,320.00	\$0.00	\$0.00
361.320	Site Plan Review Fee	\$780.00	\$0.00	\$780.00	\$0.00	\$0.00
361.330	Zoning/Sub/Land Dav Permit Revenue	\$0.00	\$50.00	\$50.00	\$0.00	\$0.00
361.332	Zoning Variance Application Fee Rev	\$800.00	\$0.00	\$800.00	\$0.00	\$0.00
361.333	Demolition Permit Revenue	\$250.00	\$0.00	\$250.00	\$0.00	\$0.00
361.335	Zoning Permit Fee Revenue	\$1,000.00	\$300.00	\$1,300.00	\$1,500.00	\$1,200.00
361.630	Wage Tax Commission Revenue	\$4,263.56	\$0.00	\$4,263.56	\$0.00	\$1,000.00
362.111	Sale Of Accident Reports Revenue	\$810.00	\$315.00	\$1,125.00	\$1,400.00	\$1,000.00
362.130	False Alarm Revenue	\$700.00	\$500.00	\$1,200.00	\$1,200.00	\$1,200.00
362.140	Crossing Guard Revenue	\$6,488.53	\$2,950.00	\$9,438.53	\$8,400.00	\$9,700.00
362.400	Public Housing Applications Revenue	\$50,480.00	\$0.00	\$50,480.00	\$50,000.00	\$0.00
362.402	New Rental Fee Revenue	\$225.00	-\$75.00	\$150.00	\$500.00	\$0.00
362.405	Fire Safety Inspection Permit Revenue	\$2,680.00	\$0.00	\$2,680.00	\$22,000.00	\$0.00

GENERAL FUND

Acct #	Revenue (cont)	2014		Total 2014	2014 Budget	2015 Budget
		2014 9 months	2014 projected 3 months			
362.406	Violation Fee - Code Inspections	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00
362.410	Building Permit Revenue	\$183.00	\$0.00	\$183.00	\$5,000.00	\$0.00
362.412	Boro Education Fee Revenue	\$20.00	\$0.00	\$20.00	\$280.00	\$0.00
362.451	Home Occupation Business Permit Rev	\$90.00	\$30.00	\$120.00	\$0.00	\$0.00
362.470	Sign Permit Revenue	\$840.00	\$80.00	\$920.00	\$300.00	\$600.00
362.800	Lien Letter Fee Revenue	\$5.00	\$0.00	\$5.00	\$0.00	\$0.00
362.950	Other Permit Revenue	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00
363.210	Parking Meter Revenue	\$98,379.62	\$28,585.00	\$126,964.62	\$127,000.00	\$124,500.00
363.220	Parking Permit Revenue - Lots A & D	\$6,760.00	\$1,680.00	\$8,440.00	\$7,000.00	\$8,000.00
363.221	Parking Permit Revenue	\$1,540.00	\$220.00	\$1,760.00	\$1,000.00	\$1,600.00
364.900	Sewer Dye Test Revenue	\$500.00	\$300.00	\$800.00	\$500.00	\$600.00
375.000	Farmers Market Revenue	\$336.00	\$0.00	\$336.00	\$200.00	\$250.00
378.905	Services Provided by Street Dept	\$135.00	\$0.00	\$135.00	\$0.00	\$0.00
379.000	CDBG Staff Reimbursement Revenue	\$10,723.22	\$10,637.22	\$21,360.44	\$22,380.00	\$17,503.00
387.000	Contribution & Donation Revenue	\$800.00	\$0.00	\$800.00	\$0.00	\$0.00
387.001	Donation to Police Dept	\$600.00	\$450.00	\$1,050.00	\$0.00	\$200.00
389.000	Miscellaneous Revenue	\$204.46	\$0.00	\$204.46	\$0.00	\$0.00
389.003	NSF Fee Revenue	\$40.00	\$20.00	\$60.00	\$0.00	\$20.00
391.100	Sale of Fixed Assets Revenue	\$7,250.00	\$3,922.00	\$11,172.00	\$1,000.00	\$1,000.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$5,400.00	\$12,922.00
	Total Revenue	<u>\$2,321,241.29</u>	<u>\$335,784.72</u>	<u>\$2,657,026.01</u>	<u>\$2,795,970.00</u>	<u>\$2,934,670.00</u>
392.006	Transfer From Water Fund	\$45,000.00	\$45,000.00	\$90,000.00	\$90,000.00	\$100,000.00
392.008	Transfer From Sewer Fund	\$210,000.00	\$70,000.00	\$280,000.00	\$280,000.00	\$250,000.00

GENERAL FUND

Acct #	2014			Total 2014	2014 Budget	2015 Budget
	2014 9 months	2014 projected 3 months				
	<u>Expenses</u>					
392.009	\$86,250.00	\$28,750.00	\$115,000.00	\$115,000.00	\$115,000.00	\$115,000.00
392.018	<u>\$3,000.00</u>	<u>\$0.00</u>	\$3,000.00	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	<u>\$344,250.00</u>	<u>\$143,750.00</u>	<u>\$488,000.00</u>	<u>\$485,000.00</u>	<u>\$465,000.00</u>	
	<u>\$2,665,491.29</u>	<u>\$ 479,534.72</u>	<u>\$ 3,145,026.01</u>	<u>\$ 3,280,970.00</u>	<u>\$ 3,399,670.00</u>	
	Total Revenue and Transfers In					
400.105	\$10,000.00	\$3,375.00	\$13,375.00	\$13,500.00	\$13,500.00	\$13,500.00
400.192	\$765.00	\$258.19	\$1,023.19	\$1,035.00	\$1,035.00	\$1,035.00
400.210	\$39.94	\$10.00	\$49.94	\$50.00	\$50.00	\$75.00
400.215	\$100.00	\$20.00	\$120.00	\$120.00	\$120.00	\$100.00
400.231	\$0.00	\$40.00	\$40.00	\$200.00	\$200.00	\$100.00
400.246	\$37.88	\$0.00	\$37.88	\$150.00	\$150.00	\$75.00
400.260	\$233.19	\$0.00	\$233.19	\$400.00	\$400.00	\$200.00
400.314	\$1,212.50	\$1,600.00	\$2,812.50	\$300.00	\$300.00	\$3,000.00
400.314A	\$7,881.26	\$230.00	\$8,111.26	\$0.00	\$0.00	\$0.00
400.317	\$396.00	\$404.00	\$800.00	\$1,050.00	\$900.00	\$900.00
400.320	\$3,759.76	\$240.24	\$4,000.00	\$4,000.00	\$4,100.00	\$4,100.00
400.321	\$15.00	\$10.00	\$25.00	\$25.00	\$30.00	\$30.00
400.325	\$50.00	\$0.00	\$50.00	\$110.00	\$65.00	\$65.00
400.329	\$7,238.00	\$7,238.00	\$14,476.00	\$14,480.00	\$15,005.00	\$15,005.00
400.341	\$175.94	\$300.00	\$475.94	\$1,200.00	\$800.00	\$800.00
400.342	\$0.00	\$0.00	\$0.00	\$50.00	\$50.00	\$50.00
400.344	\$75.00	\$0.00	\$75.00	\$75.00	\$100.00	\$100.00
400.351	\$2,500.00	\$100.00	\$2,600.00	\$2,500.00	\$2,500.00	\$2,500.00

GENERAL FUND

Acct #	Expenses (cont)	2014			Total 2014	2014 Budget	2015 Budget
		2014 9 months	2014 projected 3 months				
400.354	Workers Comp Ins Exp - Council	\$9,800.00	\$0.00	\$9,800.00	\$9,800.00	\$7,750.00	
400.361	Electricity Expense - Council	\$0.00	\$0.00	\$0.00	\$0.00	\$50.00	
400.373	Building Maint/Upgrade - Council	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	
400.420	Membership/Dues/Sub Exp - Council	\$285.00	\$0.00	\$285.00	\$1,000.00	\$400.00	
400.460	Conf/Meeting/Seminar Exp-Council	<u>\$1,684.18</u>	<u>\$8.74</u>	<u>\$1,692.92</u>	<u>\$2,800.00</u>	<u>\$1,800.00</u>	
	subtotal - Council	<u>\$46,248.65</u>	<u>\$13,834.17</u>	<u>\$60,082.82</u>	<u>\$53,045.00</u>	<u>\$51,835.00</u>	
401.110	Executive Salary Expense (Appointed)	\$57,860.12	\$20,996.04	\$78,856.16	\$80,500.00	\$81,225.00	
401.192	Executive SS Expense (Appointed)	\$4,393.31	\$1,595.18	\$5,988.49	\$6,160.00	\$6,200.00	
401.196	Health Ins Expense-Executive	\$6,679.92	\$1,278.08	\$7,958.00	\$7,200.00	\$8,525.00	
401.197	Retirement Expense - Exec	-\$171.88	\$8,390.92	\$8,219.04	\$8,000.00	\$9,100.00	
401.198	Health Care Expense - In House - Exec	\$391.20	\$908.80	\$1,300.00	\$1,300.00	\$1,300.00	
401.199	Life Insurance Expense - Exec	\$224.50	\$44.90	\$269.40	\$270.00	\$280.00	
401.210	Office Supplies Expense - Exec	\$75.00	\$75.00	\$150.00	\$150.00	\$150.00	
401.215	Postage Expense - Exec	\$125.00	\$25.00	\$150.00	\$150.00	\$75.00	
401.231	Fuel Expense - Exec	\$453.04	\$146.96	\$600.00	\$600.00	\$550.00	
401.317	Data Processing Expense - Exec	\$73.40	\$56.60	\$130.00	\$130.00	\$130.00	
401.320	IT Services Expense - Exec	\$3,910.00	\$90.00	\$4,000.00	\$4,000.00	\$3,600.00	
401.321	Telephone Expense - Exec	\$100.00	\$100.00	\$200.00	\$200.00	\$200.00	
401.325	Internet Expense - Exec	\$59.95	\$69.90	\$129.85	\$220.00	\$100.00	
401.342	Printing Expense - Exec	\$0.00	\$0.00	\$0.00	\$35.00	\$35.00	
401.344	Copy Expense - Exec	\$75.00	\$0.00	\$75.00	\$75.00	\$100.00	
401.351	Commercial Ins Expense - Exec	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00	
401.354	Workers Comp Ins Exp - Exec	\$1,100.00	\$621.50	\$1,721.50	\$1,100.00	\$2,500.00	

GENERAL FUND

Acct #	Expenses (cont)	2014		Total 2014	2014 Budget	2015 Budget
		9 months	projected 3 months			
401.361	Electricity Expense - Exec	\$95.44	\$54.56	\$150.00	\$150.00	\$150.00
401.410	Conf/Meeting Expense - Exec	\$250.00	\$89.36	\$339.36	\$200.00	\$350.00
401.420	Dues/Sub/Membership Exp - Exec	\$200.00	\$0.00	\$200.00	\$700.00	\$400.00
401.460	Training Expense - Exec	<u>\$80.00</u>	<u>\$0.00</u>	<u>\$80.00</u>	<u>\$1,500.00</u>	<u>\$500.00</u>
	Subtotal - Executive	<u>\$76,474.00</u>	<u>\$34,542.80</u>	<u>\$111,016.80</u>	<u>\$113,140.00</u>	<u>\$115,970.00</u>
401.901	Mayor Stipend Expense	\$1,125.00	\$375.00	\$1,500.00	\$1,500.00	\$1,500.00
401.902	Mayor Social Security Expense	\$86.06	\$28.69	\$114.75	\$115.00	\$115.00
401.910	Mayor Office Supplies Expense	\$24.32	\$5.00	\$29.32	\$30.00	\$30.00
401.915	Mayor Postage Expense	\$10.00	\$15.00	\$25.00	\$25.00	\$35.00
401.917	Mayor Data Processing Expense	\$25.00	\$25.00	\$50.00	\$50.00	\$50.00
401.920	Mayor IT Expense	\$79.90	\$20.00	\$99.90	\$100.00	\$450.00
401.921	Mayor Phone Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00
401.940	Mayor Internet Expense	\$0.00	\$50.00	\$50.00	\$50.00	\$60.00
401.942	Mayor Supplies Expense	\$171.76	\$0.00	\$171.76	\$25.00	\$25.00
401.944	Mayor Copy Expense	\$25.00	\$0.00	\$25.00	\$25.00	\$25.00
401.946	Mayor Dues/Member/Sub Expense	\$140.00	\$0.00	\$140.00	\$130.00	\$140.00
401.951	Mayor Commercial Ins Expense	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
401.954	Mayor Workers Comp Ins Expense	\$1,100.00	\$100.00	\$1,200.00	\$1,100.00	\$500.00
401.905	Mayor Conf/Seminar Expense	\$882.73	\$422.48	\$1,305.21	\$600.00	\$700.00
401.961	Mayor Electricity Expense	<u>\$44.28</u>	<u>\$0.00</u>	<u>\$44.28</u>	<u>\$45.00</u>	<u>\$50.00</u>
	Subtotal - Mayor	<u>\$4,214.05</u>	<u>\$1,041.17</u>	<u>\$5,255.22</u>	<u>\$4,295.00</u>	<u>\$4,205.00</u>
402.355	Treas Bond Insurance Expense	\$212.00	\$0.00	\$212.00	\$200.00	\$200.00
402.900	Treasurer Stipend Expense	\$1,125.00	\$375.00	\$1,500.00	\$1,500.00	\$1,500.00

GENERAL FUND

Acct #	Expenses (cont)	2013			2014 Budget	2014 Budget
		2013 9 months	2013 projected 3 months	Total 2013		
402.901	Treasurer Social Security Expense	\$86.06	\$28.69	\$114.75	\$115.00	\$115.00
402.902	Treasurer Expenses	<u>\$30.12</u>	<u>\$0.00</u>	<u>\$30.12</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Subtotal - Treasurer	<u>\$1,453.18</u>	<u>\$403.69</u>	<u>\$1,856.87</u>	<u>\$1,815.00</u>	<u>\$1,815.00</u>
403.356	Insurance Expense - EIT	<u>\$100.00</u>	<u>\$0.00</u>	<u>\$100.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Subtotal - EIT	<u>\$100.00</u>	<u>\$0.00</u>	<u>\$100.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
403.914	R/E Tax Coll Legal Fees	\$37.50	\$0.00	\$37.50	\$100.00	\$100.00
403.951	R/E Tax Coll Salary Expense	\$3,998.00	\$200.00	\$4,198.00	\$4,300.00	\$4,300.00
403.952	R/E Tax Coll Social Security Expense	\$305.85	\$15.30	\$321.15	\$330.00	\$330.00
403.954	R/E Tax Coll Training Expense	\$33.33	\$0.00	\$33.33	\$75.00	\$75.00
403.955	R/E Tax Coll Printing Expense	\$253.39	\$0.00	\$253.39	\$275.00	\$275.00
403.956	R/E Tax Coll Postage/Envelopes Expense	\$667.75	\$0.00	\$667.75	\$600.00	\$700.00
403.957	R/E Tax Coll Audit Expense	\$650.00	\$0.00	\$650.00	\$675.00	\$675.00
403.958	R/E Tax Coll Bond Expense	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$775.00</u>	<u>\$0.00</u>
	Subtotal - R/E Tax Collector (Elected)	<u>\$5,945.82</u>	<u>\$215.30</u>	<u>\$6,161.12</u>	<u>\$7,130.00</u>	<u>\$6,455.00</u>
406.112	Salary Expense - GG	\$162,648.73	\$60,330.16	\$222,978.89	\$230,350.00	\$230,000.00
406.190	Other Benefits Expense - GG	\$0.00	\$85.00	\$85.00	\$0.00	\$90.00
406.192	Social Security Expense - GG	\$12,216.82	\$4,541.00	\$16,757.82	\$17,625.00	\$17,390.00
406.193	Enrollment/Admin Expense-PMRS-GG	\$25.00	\$20.00	\$45.00	\$20.00	\$55.00
406.196	Health Insurance Expense - GG	\$38,117.62	\$5,723.20	\$43,840.82	\$38,500.00	\$47,500.00
406.197	Retirement Expense - GG	\$621.57	\$42,854.39	\$43,475.96	\$40,000.00	\$47,000.00
406.198	Health Care Expense - In House - GG	\$5,745.51	\$2,000.00	\$7,745.51	\$7,000.00	\$7,000.00
406.199	Life Insurance Expense - GG	\$602.50	\$120.50	\$723.00	\$720.00	\$745.00

GENERAL FUND

Acct #	Expenses (cont.)	2014			Total 2014	2014 Budget	2015 Budget
		2014 9 months	projected 3 months				
406.210	Office Supplies Expense - GG	\$2,702.64	\$100.00	\$2,802.64	\$3,600.00	\$3,100.00	
406.215	Postage Expense - GG	\$2,959.21	\$240.00	\$3,199.21	\$3,200.00	\$3,300.00	
406.226	Janitorial Supplies Expense - GG	\$69.23	\$150.00	\$219.23	\$1,000.00	\$500.00	
406.231	Fuel Expense - GG	\$284.04	\$215.96	\$500.00	\$500.00	\$500.00	
406.241	Materials & Supplies Expense - GG	\$410.88	\$225.00	\$635.88	\$1,800.00	\$850.00	
406.242	Safety Committee Expense - GG	\$80.00	\$75.00	\$155.00	\$200.00	\$200.00	
406.249	Computer Software Expense - GG	\$0.00	\$419.00	\$419.00	\$0.00	\$0.00	
406.251	Vehicle Maintenance Expense - GG	\$920.84	\$400.00	\$1,320.84	\$700.00	\$1,400.00	
406.260	Minor Equipment Expense - GG	\$662.76	\$91.50	\$754.26	\$0.00	\$8,500.00	
406.300	Update Codes Expense - GG	\$2,811.86	\$0.00	\$2,811.86	\$1,200.00	\$3,000.00	
406.310	Legal Expense - GG	\$1,325.58	\$300.00	\$1,625.58	\$2,000.00	\$1,800.00	
406.311	Audit Expense - GG	\$1,925.00	\$0.00	\$1,925.00	\$3,200.00	\$2,500.00	
406.317	Data Processing Expense - GG	\$2,591.90	\$8.00	\$2,599.90	\$2,600.00	\$2,650.00	
406.318	Janitorial Services Expense - GG	\$2,301.00	\$699.00	\$3,000.00	\$3,000.00	\$4,000.00	
406.319	Fire Permit - Borough Building - GG	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00	
406.320	IT Services Expense - GG	\$4,976.27	\$1,023.73	\$6,000.00	\$6,000.00	\$8,050.00	
406.321	Telephone Expense - GG	\$385.37	\$114.63	\$500.00	\$500.00	\$550.00	
406.325	Internet Expense - GG	\$229.75	\$0.00	\$229.75	\$250.00	\$250.00	
406.327	Radio Maintenance Expense - GG	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	
406.341	Advertising Expense - GG	\$558.32	\$68.96	\$627.28	\$500.00	\$650.00	
406.342	Printing Expense - GG	\$517.95	\$150.00	\$667.95	\$1,350.00	\$800.00	
406.344	Copy Expense - GG	\$346.79	\$290.00	\$636.79	\$500.00	\$700.00	
406.351	Commercial Ins Expense - GG	\$5,000.00	\$3,000.00	\$8,000.00	\$5,000.00	\$7,000.00	
406.354	Worker's Comp Ins Expense - GG	\$5,500.00	\$3,600.00	\$9,100.00	\$5,500.00	\$9,750.00	
406.358	Cobra Ins Expense - GG	\$0.00	\$0.00	\$0.00	\$100.00	\$50.00	

GENERAL FUND

Acct #	Expenses (cont.)	2014			2015 Budget
		2014 9 months	projected 3 months	Total 2014 Budget	
406.361	Electricity Expense - GG	\$1,762.12	\$237.88	\$2,000.00	\$2,000.00
406.362	Heating/Cooling Expense - GG	\$167.31	\$132.12	\$300.00	\$300.00
406.363	Armory Electricity Expense - GG	\$248.12	-\$248.12	\$0.00	\$0.00
406.373	Building/Prop Maint/Rep Exp - GG	-\$1,498.21	\$620.00	-\$878.21	\$3,400.00
406.382	Parking Lot Rental Expense - GG	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
406.384	Office Equipment Rental Expense - GG	\$2,929.69	\$1,100.00	\$4,029.69	\$4,100.00
406.420	Dues/Sub/Memberships Expense - GG	\$1,749.00	\$0.00	\$1,749.00	\$1,800.00
406.450	Contracted Services Expense - GG	\$1,595.56	\$0.00	\$1,595.56	\$750.00
406.453	Web Design/Maint Expense - GG	\$0.00	\$0.00	\$0.00	\$1,000.00
406.460	Training/Seminar Expense - GG	\$3,096.71	\$948.54	\$4,045.25	\$2,000.00
406.701	Payment on Loan - Property - GG	\$12,669.96	-\$12,669.96	\$0.00	\$0.00
406.905	Miscellaneous Expense - GG	\$130.00	\$0.00	\$130.00	\$50.00
411.319	Fire Services Task Force Expense	\$0.00	\$85.00	\$85.00	\$200.00
411.500	Firemen's Relief Grant Pass thru	\$0.00	\$35,620.98	\$35,620.98	\$35,000.00
403.477	EIT Collections Commission Expense	\$37.87	\$0.00	\$37.87	\$75.00
472.400	Interest Expense - GG	\$8,335.04	-\$8,335.04	\$0.00	\$0.00
481.000	Unemployment Comp Ins Exp - GG	<u>\$1,302.00</u>	<u>\$75.00</u>	<u>\$1,377.00</u>	<u>\$1,900.00</u>
	Subtotal - General Government	<u>\$289,062.31</u>	<u>\$145,411.43</u>	<u>\$434,473.74</u>	<u>\$466,055.00</u>
410.112	Salary Expense - Police	\$529,415.03	\$215,500.00	\$744,915.03	\$730,500.00
410.116	Salary Expense - Office Staff - Police	\$61,534.91	\$21,900.00	\$83,434.91	\$86,000.00
410.117	SS Exp - Office Staff - Police	\$3,909.79	\$1,675.00	\$5,584.79	\$6,580.00
410.118	Retirement Expense - Office - Police	\$1,452.30	\$17,000.00	\$18,452.30	\$21,000.00
410.126	Reimb for Special Police Services - Pol	\$0.00	-\$6,000.00	-\$6,000.00	-\$7,000.00
410.128	Reimb for SRO Salary - Police	-\$64,114.76	-\$20,000.00	-\$84,114.76	-\$80,000.00

GENERAL FUND

Acct #	Expenses (cont'd)	2014			Total 2014	2014 Budget	2015 Budget
		2014 9 months	projected 3 months				
410.159	Supp Medicare Payments Exp - Police	\$2,793.60	\$931.20	\$3,724.80	\$4,000.00	\$3,800.00	
410.160	Reimb for SRO Medi - Police	-\$929.67	-\$325.00	-\$1,254.67	-\$680.00	-\$1,160.00	
410.161	Reimb for SRO Retirement - Police	-\$3,205.74	-\$1,010.00	-\$4,215.74	-\$2,600.00	-\$4,000.00	
410.162	Reimb for SRO Insurance - Police	-\$9,702.65	-\$8,200.00	-\$17,902.65	-\$14,300.00	-\$21,000.00	
410.191	Uniform Expense - Police	\$3,307.20	\$600.00	\$3,907.20	\$4,200.00	\$3,000.00	
410.192	Social Security Expense - Police	\$8,053.85	\$3,124.75	\$11,178.60	\$10,600.00	\$10,595.00	
410.193	Enrollment/Admin Exp-Retirement-Police	\$45.00	\$20.00	\$65.00	\$40.00	\$70.00	
410.195	Insurance Expense - Police	\$2,295.00	\$459.00	\$2,754.00	\$2,825.00	\$2,800.00	
410.196	Health Insurance Expense - Police	\$237,647.48	\$42,086.25	\$279,733.73	\$251,000.00	\$301,000.00	
410.197	Retirement Expense - Police	-\$1,608.44	\$157,773.00	\$156,164.56	\$157,775.00	\$162,560.00	
410.198	Health Care Exp - In House - Police	\$9,304.03	\$6,000.00	\$15,304.03	\$16,000.00	\$15,500.00	
410.199	Life Insurance Expense - Police	\$2,468.95	\$525.22	\$2,994.17	\$2,930.00	\$3,085.00	
410.210	Office Supplies Expense - Police	\$1,231.05	\$1,250.00	\$2,481.05	\$2,500.00	\$2,400.00	
410.215	Postage Expense - Police	\$731.45	\$368.55	\$1,100.00	\$1,100.00	\$1,200.00	
410.219	Public Relations Expense - Police	\$115.30	\$27.00	\$142.30	\$150.00	\$100.00	
410.226	Janitorial Supplies Expense - Police	\$334.80	\$275.00	\$609.80	\$1,000.00	\$600.00	
410.231	Fuel Expense - Police	\$14,281.40	\$6,000.00	\$20,281.40	\$22,500.00	\$21,000.00	
410.242	Material & Supplies Exp - Police	\$7,527.35	\$800.00	\$8,327.35	\$4,500.00	\$4,810.00	
410.251	Vehicle & Equip Maintenance Exp-Police	\$6,073.28	\$3,200.00	\$9,273.28	\$8,000.00	\$8,000.00	
410.253	Parking Meter Maint Exp - Police	\$2,319.97	\$0.00	\$2,319.97	\$0.00	\$2,400.00	
410.260	Minor Equipment Expense - Police	\$5,326.56	\$8,000.00	\$13,326.56	\$4,000.00	\$0.00	
410.263	Replace Bulletproof Vests - Police	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00	
410.311	Audit Expense - Police	\$350.00	\$0.00	\$350.00	\$350.00	\$375.00	
410.314	Legal Expense - Police	\$2,334.24	\$0.00	\$2,334.24	\$1,500.00	\$1,500.00	
410.316	Dog/Cat Handling/Boarding Exp-Police	\$2,410.00	\$200.00	\$2,610.00	\$1,500.00	\$1,500.00	

GENERAL FUND

Acct #	Expenses (cont)	2013		Total 2013	2014	
		9 months	projected 3 months		Budget	Budget
410.317	Data Processing Expense - Police	\$696.57	\$403.43	\$1,100.00	\$1,100.00	\$1,100.00
410.318	Janitorial Services Expense - Police	\$2,301.00	\$699.00	\$3,000.00	\$3,000.00	\$4,000.00
410.319	IT Services Expense - Police	\$12,694.91	\$4,200.00	\$16,894.91	\$14,000.00	\$14,000.00
410.321	Telephone Expense - Police	\$1,140.74	\$256.01	\$1,396.75	\$1,400.00	\$1,400.00
410.324	Cell Phone Expense - Police	\$1,206.89	\$600.00	\$1,806.89	\$2,800.00	\$2,400.00
410.325	Internet Expense - Police	\$700.55	\$233.85	\$934.40	\$1,000.00	\$1,000.00
410.326	Maint/Lease Expense - Radios - Police	\$0.00	\$0.00	\$0.00	\$350.00	\$0.00
410.327	Radio Maint Expense - Police	\$0.00	\$0.00	\$0.00	\$650.00	\$0.00
410.329	Airtime - IPADS - Police	\$398.75	\$272.76	\$671.51	\$165.00	\$1,150.00
410.331	Travel Expense - Police	\$0.00	\$43.26	\$43.26	\$0.00	\$0.00
410.341	Advertising Expense - Police	\$61.20	\$100.00	\$161.20	\$100.00	\$100.00
410.342	Printing Expense - Police	\$1,369.48	\$0.00	\$1,369.48	\$1,500.00	\$1,300.00
410.344	Copy Expense - Police	\$245.64	\$100.00	\$345.64	\$400.00	\$400.00
410.351	Commercial Ins Expense - Police	\$18,000.00	\$4,000.00	\$22,000.00	\$18,000.00	\$19,000.00
410.354	Workers Comp Ins Expense - Police	\$32,107.47	\$20,262.50	\$52,369.97	\$45,100.00	\$46,000.00
410.361	Electricity Expense - Police	\$400.39	\$790.00	\$1,190.39	\$1,200.00	\$1,200.00
410.362	Heating/Cooling Expense - Police	\$445.17	\$954.83	\$1,400.00	\$1,400.00	\$1,400.00
410.373	Building/Property Maint Exp - Police	\$737.57	\$295.00	\$1,032.57	\$300.00	\$300.00
410.376	Vascar Expense - Police	\$495.00	\$0.00	\$495.00	\$800.00	\$500.00
410.386	Copier Rental/Maint Exp-Police	\$1,182.37	\$530.27	\$1,712.64	\$1,000.00	\$1,900.00
410.400	Investigation Expenses - Police	\$1,000.00	\$361.25	\$1,361.25	\$0.00	\$570.00
410.420	Dues/Sub/Memberships Exp - Police	\$430.00	\$155.00	\$585.00	\$775.00	\$600.00
410.450	Contracted Services Expense - Police	\$1,566.09	\$40.00	\$1,606.09	\$2,300.00	\$1,600.00
410.460	Training/Seminar Expense - Police	\$1,673.07	\$537.66	\$2,210.73	\$2,500.00	\$2,000.00
410.461	Conference/Meeting Expense - Police	\$48.56	\$0.00	\$48.56	\$130.00	\$50.00

GENERAL FUND

Acct #	Expenses (cont.)	2014		Total 2014	2014 Budget	2015 Budget
		2014 9 months	2014 projected 3 months			
410.531	Computer Software System - Police	\$5,266.22	\$0.00	\$5,266.22	\$0.00	\$0.00
410.532	Contribution to Mobile Command - Police	\$175.00	\$864.82	\$1,039.82	\$600.00	\$600.00
410.700	Capital Expenditures - Police	\$296.24	\$0.00	\$296.24	\$500.00	\$0.00
410.740	Vehicle Purchase Expense - Police	\$12,000.00	\$0.00	\$12,000.00	\$10,000.00	\$0.00
410.901	SRO Expenses - Police	\$3,581.09	\$0.00	\$3,581.09	\$0.00	\$150.00
410.902	Reimb for SRO Expenses - Police	-\$17,095.00	-\$221.25	-\$17,316.25	\$0.00	-\$110.00
419.115	Crossing Guard Salary Expense - Pol	\$10,693.19	\$5,500.00	\$16,193.19	\$15,560.00	\$16,700.00
419.192	Crossing Guard Social Sec Expense	\$818.02	\$420.75	\$1,238.77	\$1,190.00	\$1,280.00
419.354	Crossing Guard Workers Comp Exp-Pol	\$1,500.00	\$100.00	\$1,600.00	\$1,500.00	\$2,200.00
422.000	Material & Supp Exp - Animal Control	\$0.00	\$0.00	\$0.00	\$25.00	\$25.00
	Subtotal - Police	<u>\$921,837.46</u>	<u>\$493,679.11</u>	<u>\$1,415,516.57</u>	<u>\$1,401,530.00</u>	<u>\$1,401,530.00</u>
413.112	Salary Expense - Codes	\$9,771.50	\$4,171.89	\$13,943.39	\$44,810.00	\$8,500.00
413.192	Social Security Expense - Codes	\$744.87	\$319.15	\$1,064.02	\$3,430.00	\$655.00
413.196	Health Insurance Expense - Codes	\$0.00	\$0.00	\$0.00	\$15,500.00	\$0.00
413.197	Retirement Expense - Codes	-\$101.91	\$0.00	-\$101.91	\$8,000.00	\$0.00
413.198	Health Care Exp - In House - Codes	\$166.66	\$0.00	\$166.66	\$1,300.00	\$0.00
413.199	Life Insurance Expense - Codes	\$19.22	\$0.00	\$19.22	\$120.00	\$0.00
413.210	Office Supplies Expense - Codes	\$61.63	\$100.00	\$161.63	\$250.00	\$125.00
413.215	Postage Expense - Codes	\$100.00	\$50.00	\$150.00	\$1,000.00	\$75.00
413.231	Fuel Expense - Codes	\$188.45	\$200.00	\$388.45	\$2,300.00	\$450.00
413.249	Materials & Supplies Exp - Codes	\$33.01	\$0.00	\$33.01	\$250.00	\$25.00
413.260	Minor Equipment Expense - Codes	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00
413.314	Legal Fees - Codes	\$325.00	\$0.00	\$325.00	\$0.00	\$150.00
413.317	Data Processing Expense - Codes	\$100.00	\$20.00	\$120.00	\$400.00	\$50.00

GENERAL FUND

Acct #	Expenses (cont'd)	2014			2015 Budget
		9 months	projected 3 months	Total 2014 Budget	
413.319	Certification Expense - Codes	\$0.00	\$0.00	\$0.00	\$0.00
413.320	IT Services Expense - Codes	\$1,046.72	\$2,953.28	\$4,000.00	\$600.00
413.321	Telephone Expense - Codes	\$20.00	\$40.00	\$60.00	\$75.00
413.324	Cell Phone Expense - Codes	\$80.00	\$0.00	\$80.00	\$0.00
413.325	Internet Expense - Codes	\$50.00	\$0.00	\$50.00	\$60.00
413.331	Travel Expense - Codes	\$0.00	\$0.00	\$0.00	\$0.00
414.341	Advertising Expense - Codes	\$505.90	\$0.00	\$505.90	\$100.00
413.342	Printing Expense - Codes	\$100.00	\$0.00	\$100.00	\$50.00
413.344	Copy Expense - Codes	\$125.00	\$25.00	\$150.00	\$75.00
413.351	Commercial Ins Expense - Codes	\$1,100.00	\$0.00	\$1,100.00	\$300.00
413.354	Workers Comp Ins Exp - Codes	\$1,100.00	\$0.00	\$1,100.00	\$900.00
413.361	Electricity Expense - Codes	\$28.71	\$25.00	\$53.71	\$60.00
413.420	Dues/Sub/Memberships Exp - Codes	\$185.00	\$0.00	\$185.00	\$0.00
413.450	Contracted Services Exp - Codes	\$500.00	\$40,184.97	\$40,684.97	\$0.00
413.460	Training/Seminar Expense - Codes	<u>-\$125.00</u>	<u>\$0.00</u>	<u>-\$125.00</u>	<u>\$100.00</u>
	Subtotal - Codes	<u>\$16,124.76</u>	<u>\$48,089.29</u>	<u>\$64,214.05</u>	<u>\$12,350.00</u>
414.210	Office Supplies Exp - KD/P/Z	\$181.36	\$23.64	\$205.00	\$200.00
414.215	Postage Expense - KD/P/Z	\$171.56	\$78.00	\$249.56	\$75.00
414.250	Miscellaneous Expense - KD/P/Z	\$2.12	\$0.00	\$2.12	\$0.00
414.260	Minor Equipment Exp - KD/P/Z	\$0.00	\$0.00	\$0.00	\$50.00
414.314	Legal Expense - KD/P/Z	\$300.00	\$0.00	\$300.00	\$0.00
414.317	Data Processing Exp -KD/P/Z	\$92.00	\$8.00	\$100.00	\$150.00

GENERAL FUND

Acct #	Expenses (cont)	2014		Total 2014	2014 Budget	2015 Budget
		2014 9 months	2014 projected 3 months			
414.320	IT Services Expense - KD/P/Z	\$3,552.22	\$447.78	\$4,000.00	\$4,000.00	\$3,500.00
414.321	Telephone Expense - KD/P/Z	\$50.00	\$50.00	\$100.00	\$100.00	\$50.00
414.325	Internet Expense - KD/P/Z	\$59.95	\$0.00	\$59.95	\$200.00	\$100.00
414.331	Travel Expense - KD/P/Z	\$1,044.97	\$600.00	\$1,644.97	\$2,500.00	\$2,500.00
414.341	Advertising Expense - KD/P/Z	\$481.80	\$0.00	\$481.80	\$300.00	\$500.00
414.342	Printing Expense - KD/P/Z	\$295.46	\$0.00	\$295.46	\$50.00	\$100.00
414.344	Copy Expense - KD/P/Z	\$118.59	\$22.00	\$140.59	\$100.00	\$150.00
414.351	Commercial Ins Expense - Plan/Zoning	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
414.354	Workers Comp Ins Exp - KD/P/Z	\$1,100.00	-\$1,100.00	\$0.00	\$1,100.00	\$0.00
414.361	Electricity Expense - KD/P/Z	\$73.33	\$0.00	\$73.33	\$75.00	\$100.00
414.384	Contracted Services - In House - KD/P/Z	\$26,815.71	\$8,048.37	\$34,864.08	\$38,000.00	\$35,000.00
414.420	Sub/Dues/Membership-KD/P/Z	\$487.50	\$0.00	\$487.50	\$0.00	\$500.00
414.450	Contracted Services - KD/P/Z	\$600.00	\$0.00	\$600.00	\$0.00	\$0.00
414.460	Training/Seminar Exp - KD/P/Z	\$961.07	\$250.00	\$1,211.07	\$2,500.00	\$2,500.00
	Subtotal - KD/P/Z	<u>\$36,887.64</u>	<u>\$8,427.79</u>	<u>\$45,315.43</u>	<u>\$50,325.00</u>	<u>\$45,975.00</u>
430.112	Salary Expense - ST	\$196,774.40	\$83,500.00	\$280,274.40	\$255,500.00	\$264,000.00
430.190	Other Benefits Expense - ST	\$1,413.17	\$463.28	\$1,876.45	\$200.00	\$2,000.00
430.191	Workboots Expense - ST	\$1,020.00	\$0.00	\$1,020.00	\$1,020.00	\$850.00
430.192	Social Security Expense - ST	\$14,549.62	\$6,300.00	\$20,849.62	\$19,550.00	\$20,000.00
430.193	Enrollment Fee Expense - PMRS - ST	\$0.00	\$20.00	\$20.00	\$20.00	\$50.00
430.196	Health Insurance Expense - ST	\$81,847.11	\$15,461.92	\$97,309.03	\$93,000.00	\$84,400.00
430.197	Retirement Expense - ST	-\$782.30	\$50,345.42	\$49,563.12	\$49,000.00	\$52,000.00
430.198	Health Care Expense - In-House - ST	\$4,683.83	\$3,500.00	\$8,183.83	\$10,000.00	\$5,050.00

GENERAL FUND

Acct #		2014			2014 Budget	2015 Budget
		2014	2014	Total		
		9 months	projected 3 months	2014		
	<u>Expenses (cont.)</u>					
430.199	Life Insurance Expense - ST	\$614.62	\$105.98	\$720.60	\$765.00	\$605.00
430.210	Office Supplies Expense - ST	\$741.02	\$508.98	\$1,250.00	\$1,250.00	\$1,300.00
430.215	Postage Expense - ST	\$610.29	\$1,000.00	\$1,610.29	\$2,500.00	\$1,700.00
430.226	Janitorial Supplies Expense - ST	\$404.26	\$400.00	\$804.26	\$1,300.00	\$1,150.00
430.231	Fuel Expense - ST	\$19,449.84	\$9,000.00	\$28,449.84	\$28,400.00	\$30,000.00
430.245	Street & Road Signs Expense - ST	\$1,186.30	\$0.00	\$1,186.30	\$0.00	\$2,000.00
430.246	Materials & Supplies Expense - ST	\$8,606.29	\$2,500.00	\$11,106.29	\$21,000.00	\$14,000.00
430.251	Vehicle & Equip Maint Expense - ST	\$15,977.31	\$8,500.00	\$24,477.31	\$35,000.00	\$26,000.00
430.255	Shop Supplies Expense	\$1,415.98	\$1,800.00	\$3,215.98	\$2,300.00	\$2,200.00
430.256	Emissions Inspection Expense - ST	\$19.11	\$12.00	\$31.11	\$50.00	\$50.00
430.259	Electrical Supplies Expense	\$374.69	\$400.00	\$774.69	\$2,000.00	\$800.00
430.260	Tools & Minor Equip Expense - ST	\$2,568.74	\$800.00	\$3,368.74	\$1,500.00	\$1,500.00
430.311	Audit Expense - ST	\$450.00	\$0.00	\$450.00	\$450.00	\$500.00
430.314	Legal Expense - ST	\$0.00	\$775.00	\$775.00	\$800.00	\$2,500.00
430.317	Data Processing Expense - ST	\$894.28	\$305.72	\$1,200.00	\$1,200.00	\$1,300.00
430.318	Janitorial Services Expense - ST	\$2,301.00	\$699.00	\$3,000.00	\$3,000.00	\$4,000.00
430.320	IT Services Expense - ST	\$2,542.22	\$457.78	\$3,000.00	\$3,000.00	\$4,900.00
430.321	Telephone Expense - ST	\$1,140.74	\$659.26	\$1,800.00	\$1,800.00	\$1,850.00
430.324	Cell Phone Expense - ST	\$605.93	\$666.87	\$1,272.80	\$900.00	\$1,600.00
430.325	Internet Expense - ST	\$59.95	\$89.90	\$149.85	\$225.00	\$150.00
430.327	Radio Maintenance Expense - ST	\$672.07	\$0.00	\$672.07	\$1,000.00	\$750.00
430.329	Emergency Notification Exp - ST	\$1,097.43	\$1,030.00	\$2,127.43	\$2,000.00	\$2,150.00
430.341	Advertising Expense - ST	\$0.00	\$0.00	\$0.00	\$570.00	\$500.00
430.342	Printing Expense - ST	\$97.02	\$150.00	\$247.02	\$700.00	\$400.00

GENERAL FUND

Acct #	Expenses (cont)	2014		Total 2014	2015	
		9 months	projected 3 months		Budget	Budget
430.344	Copy Expense - ST	\$242.58	\$25.00	\$267.58	\$1,000.00	\$400.00
430.351	Commercial Ins Expense - ST	\$10,500.00	\$3,718.00	\$14,218.00	\$10,500.00	\$15,000.00
430.354	Workers Comp Ins Expense - ST	\$6,600.00	\$2,900.00	\$9,500.00	\$6,600.00	\$10,100.00
430.361	Electricity Expense - ST	\$1,998.03	\$0.00	\$1,998.03	\$2,000.00	\$2,000.00
430.362	Heating/Cooling Expense - ST	\$7,354.70	\$1,900.00	\$9,254.70	\$7,500.00	\$10,000.00
430.373	Building/Prop Maint Expense - ST	\$9,849.98	\$0.00	\$9,849.98	\$3,600.00	\$4,000.00
430.384	Equipment Rental Expense - ST	\$520.01	\$200.00	\$720.01	\$2,000.00	\$9,000.00
430.386	Copier Rental/Maint Expense - ST	\$359.38	\$206.56	\$565.94	\$200.00	\$500.00
430.420	Dues/Sub/Memberships Exp - ST	\$75.00	\$0.00	\$75.00	\$175.00	\$125.00
430.450	Contracted Services Expense - ST	\$210.41	\$0.00	\$210.41	\$1,000.00	\$500.00
430.460	Training/Seminar Expense - ST	\$276.15	\$49.95	\$326.10	\$400.00	\$200.00
430.470	CDL License Expense - ST	\$70.00	\$0.00	\$70.00	\$120.00	\$200.00
430.471	Drug Testing Expense - ST	\$235.00	\$65.00	\$300.00	\$275.00	\$300.00
430.474	Repairs to Private Property Exp - ST	\$1,851.40	\$0.00	\$1,851.40	\$300.00	\$500.00
430.700	Capital Expenditures - ST	\$17,900.00	\$0.00	\$17,900.00	\$290,000.00	\$373,000.00
430.701	Lease/Loan Payments-New Equip-ST	\$39,802.15	\$0.00	\$39,802.15	\$39,900.00	\$39,900.00
431.246	Street Cleaning & Painting Exp - ST	\$5,963.10	\$0.00	\$5,963.10	\$7,000.00	\$6,500.00
433.246	Traffic Signals Expense - ST-Undine FD	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00
433.370	Traffic Signal Maint Service Expense - ST	\$0.00	\$210.00	\$210.00	\$1,000.00	\$500.00
435.246	Maint of Sidewalk Expense - ST	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00
438.246	Maint of Streets Expense - ST	\$9,311.50	\$2,210.11	\$11,521.61	\$0.00	\$12,000.00
445.240	Parking Lot Maintenance - ST	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00
446.000	Storm Water Mgmt - Storm Drains - ST	\$7,444.68	\$13,800.00	\$21,244.68	\$500.00	\$15,000.00
	Subtotal - Streets	\$481,898.99	\$214,735.73	\$696,634.72	\$979,570.00	\$1,045,480.00

GENERAL FUND

Acct #	Expenses (cont)	2014			2014 Budget	2015 Budget
		2014 9 months	2014 projected 3 months	Total 2014		
441.000	Cemetery	\$5,649.17	\$811.44	\$6,460.61	\$3,500.00	\$4,000.00
447.000	CATA Expense	\$14,035.50	\$4,474.00	\$18,509.50	\$17,215.00	\$17,900.00
455.000	Shade Tree Commission Expense	\$1,800.00	\$1,200.00	\$3,000.00	\$1,000.00	\$7,040.00
456.500	Centre Co Library Expense	\$24,525.00	\$0.00	\$24,525.00	\$24,525.00	\$24,525.00
483.300	Distribute Pension State Aid	\$0.00	\$66,842.44	\$66,842.44	\$0.00	\$0.00
	Subtotal - Other Expenses	<u>\$46,009.67</u>	<u>\$73,327.88</u>	<u>\$119,337.55</u>	<u>\$46,240.00</u>	<u>\$53,465.00</u>
468.210	Office Supplies Expense - HARB	\$25.00	\$25.00	\$50.00	\$50.00	\$50.00
468.215	Postage Expense - HARB	\$50.00	\$50.00	\$100.00	\$100.00	\$20.00
468.242	Materials & Supplies Expense - HARB	\$0.00	\$0.00	\$0.00	\$0.00	\$110.00
468.317	Data Processing Expense - HARB	\$240.00	\$150.00	\$390.00	\$450.00	\$425.00
468.320	IT Services Exp - HARB	\$139.90	\$110.10	\$250.00	\$250.00	\$60.00
468.341	Advertising Expense - HARB	\$10.00	\$0.00	\$10.00	\$100.00	\$10.00
468.342	Printing Expense - HARB	\$0.00	\$0.00	\$0.00	\$50.00	\$0.00
468.344	Copy Expense - HARB	\$0.00	\$16.66	\$16.66	\$0.00	\$20.00
468.351	Commercial Insurance Expense - HARB	\$200.00	\$0.00	\$200.00	\$200.00	\$0.00
468.354	Workers Comp Expense - HARB	\$1,100.00	-\$1,100.00	\$0.00	\$1,100.00	\$0.00
469.316	HARB/CLG Consultant Fee	\$5,625.00	\$1,875.00	\$7,500.00	\$7,500.00	\$0.00
469.334	Photocopy Expense - HARB	\$100.00	\$50.00	\$150.00	\$200.00	\$150.00
	Subtotal -HARB	<u>\$7,489.90</u>	<u>\$1,176.76</u>	<u>\$8,666.66</u>	<u>\$10,000.00</u>	<u>\$845.00</u>
	Total Expenses	<u>\$1,933,746.43</u>	<u>\$1,034,885.12</u>	<u>\$2,968,631.55</u>	<u>\$3,227,280.00</u>	<u>\$3,205,980.00</u>

GENERAL FUND

Acct #	Expenses (con't)	2014			Total 2014	2014 Budget	2014 Budget
		9 months	projected 3 months	2014			
492.010	Transfer to Pool Fund	\$6,190.00	\$0.00	\$6,190.00	\$6,190.00	\$6,190.00	
492.095	Transfer to Capital Projects Fund (Paving)	\$47,500.00	\$0.00	\$47,500.00	\$47,500.00	\$47,500.00	
492.095	Transfer to Capital Projects Fund (Streets)	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00	
499.000	Reserved for Parking Lot Maint/Meters	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$70,000.00</u>	
	Total Transfers Out	<u>\$53,690.00</u>	<u>\$0.00</u>	<u>\$53,690.00</u>	<u>\$53,690.00</u>	<u>\$193,690.00</u>	
	Total Expenses & Transfers Out	<u>\$1,987,436.43</u>	<u>\$1,034,885.12</u>	<u>\$3,022,321.55</u>	<u>\$3,280,970.00</u>	<u>\$3,399,670.00</u>	
	net income/(loss)	\$678,054.86	-\$555,350.40	\$122,704.46	\$0.00	\$0.00	

Streetlighting Fund

Acct #	Revenue	2014			2015 Budget
		2014 9 months	2014 projected 3 months	Total 2014	
301.100	Real Estate Tax Rev - Current	\$92,792.69	\$875.00	\$93,667.69	\$93,100.00
301.200	Real Estate Tax Rev - Supplement	\$157.68	\$0.00	\$157.68	\$100.00
301.400	Real Estate Tax Rev - Delinquent	\$2,865.02	\$847.55	\$3,712.57	\$3,000.00
341.010	Interest Income - Ckg, Svgs	<u>\$17.55</u>	<u>\$4.50</u>	<u>\$22.05</u>	<u>\$20.00</u>
	Total Revenue	<u>\$95,832.94</u>	<u>\$1,727.05</u>	<u>\$97,559.99</u>	<u>\$96,620.00</u>
	<u>Expenses</u>				
434.210	Office Supplies Expense	\$0.00	\$40.00	\$40.00	\$40.00
434.215	Postage Expense	\$20.00	\$20.00	\$40.00	\$45.00
434.249	Repairs & Maintenance Supp Exp	\$120.00	\$0.00	\$120.00	\$150.00
434.311	Audit Expense	\$50.00	\$0.00	\$50.00	\$50.00
434.351	Commercial Insurance Expense	\$2,100.00	\$0.00	\$2,100.00	\$2,500.00
434.361	Streetlighting Electricity Expense	\$49,209.84	\$23,600.00	\$72,809.84	\$77,000.00
434.370	Repair/Upgrade to Streetlights Exp	<u>\$20,251.60</u>	<u>\$0.00</u>	<u>\$20,251.60</u>	<u>\$16,835.00</u>
	Total Expenses	<u>\$71,751.44</u>	<u>\$23,660.00</u>	<u>\$95,411.44</u>	<u>\$96,620.00</u>
	net income/(loss)	<u>\$24,081.50</u>	<u>-\$21,932.95</u>	<u>\$2,148.55</u>	<u>\$0.00</u>

Bellefonte Fire Department Operating Fund

Acct #	Revenue	2014			Total 2014	2014 Budget	2015 Budget
		2014 9 months	2014 projected 3 months				
301.100	Real Estate Tax Rev - Current	\$63,166.10	\$800.00	\$63,966.10	\$63,842.00	\$66,789.00	
301.200	Real Estate Tax Rev - Supplement	\$107.34	\$0.00	\$107.34	\$50.00	\$50.00	
301.400	Real Estate Tax Rev - Delinquent	\$1,953.87	\$595.00	\$2,548.87	\$1,100.00	\$1,815.00	
341.010	Interest Income - Checking, Svgs	\$136.63	\$38.00	\$174.63	\$150.00	\$150.00	
358.110	Fire Protection Revenue (S,B,M)	\$47,750.00	\$44,498.00	\$92,248.00	\$92,248.00	\$97,661.00	
391.100	Sale of Fixed Assets Revenue	\$0.00	\$0.00	\$0.00	\$20,000.00	\$0.00	
399.001	Use of Reserves	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$5,575.00</u>	<u>\$10,000.00</u>	
	Total Revenue	<u>\$113,113.94</u>	<u>\$45,931.00</u>	<u>\$159,044.94</u>	<u>\$182,965.00</u>	<u>\$176,465.00</u>	
	<u>Expenses</u>						
411.100	Administrative Costs	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	
411.110	Fire Chief Stipend Expense	\$1,125.00	\$375.00	\$1,500.00	\$1,500.00	\$1,500.00	
411.192	Fire Chief SS Expense	\$86.06	\$28.69	\$114.75	\$115.00	\$115.00	
411.210	Office Supplies Expense	\$78.39	\$0.00	\$78.39	\$50.00	\$100.00	
411.215	Postage Expense	\$90.00	\$10.00	\$100.00	\$100.00	\$115.00	
411.231	Fuel Expense	\$6,766.29	\$2,700.00	\$9,466.29	\$11,000.00	\$10,500.00	
411.242	Safety Equipment Expense	\$2,889.25	\$0.00	\$2,889.25	\$2,000.00	\$2,000.00	
411.249	Materials & Supplies Expense	\$870.69	\$300.00	\$1,170.69	\$2,650.00	\$1,500.00	
411.251	Fire Equipment Maintenance Expense	\$48,609.31	\$14,000.00	\$62,609.31	\$68,500.00	\$60,600.00	
411.260	Minor Equipment Expense	\$11,031.80	\$600.00	\$11,631.80	\$16,700.00	\$7,000.00	
411.310	Professional Fees Expense	\$1,673.07	\$89.00	\$1,762.07	\$2,200.00	\$1,790.00	
411.311	Audit Expense	\$350.00	\$0.00	\$350.00	\$350.00	\$350.00	

Bellefonte Fire Department Operating Fund

Acct #	Expenses	2014		Total 2014	2015 Budget
		2014 9 months	projected 3 months		
411.314	Legal Expense	\$1,012.50	\$400.00	\$1,412.50	\$500.00
411.315	Physical Expense	\$4,747.44	\$500.00	\$5,247.44	\$4,000.00
411.317	Data Processing Expense	\$126.00	\$24.00	\$150.00	\$200.00
411.320	IT Services Expense	\$84.80	\$30.00	\$114.80	\$130.00
411.324	Cell Phone/IPAD Expense	\$3,539.30	\$1,337.00	\$4,876.30	\$5,225.00
411.327	Radio/Pager Maintenance Expense	\$366.00	\$250.00	\$616.00	\$1,000.00
411.328	Maintenance Agreements Expense	\$154.69	\$0.00	\$154.69	\$165.00
411.341	Advertising Expense	\$722.70	\$0.00	\$722.70	\$440.00
411.344	Copy Expense	\$50.00	\$0.00	\$50.00	\$50.00
411.351	Commercial Insurance Expense	\$4,300.00	\$0.00	\$4,300.00	\$4,500.00
411.354	Workers Comp Insurance Expense	\$17,568.00	\$9,432.00	\$27,000.00	\$38,560.00
411.361	Electricity Expense	\$3,376.29	\$1,250.00	\$4,626.29	\$4,850.00
411.362	Heating/Cooling Expense	\$6,526.50	\$4,050.00	\$10,576.50	\$10,600.00
411.366	Water Service Expense	\$94.03	\$31.68	\$125.71	\$200.00
411.373	Building Maintenance Expense	\$2,364.72	\$0.00	\$2,364.72	\$0.00
411.420	Dues/Sub/Memberships Expense	\$725.00	\$0.00	\$725.00	\$775.00
411.460	Training/Seminar Expense	\$313.00	\$0.00	\$313.00	\$700.00
411.700	Capital Expenditures	\$0.00	\$0.00	\$0.00	\$18,000.00
411.905	Miscellaneous Expense	\$0.00	\$9.00	\$9.00	\$0.00
412.000	Transfer to Undine Fire Company	\$0.00	\$0.00	\$0.00	\$0.00
	Total Expenses	<u>\$120,640.83</u>	<u>\$35,416.37</u>	<u>\$156,057.20</u>	<u>\$176,465.00</u>
	net income/(loss)	<u>-\$7,526.89</u>	<u>\$10,514.63</u>	<u>\$2,987.74</u>	<u>\$0.00</u>

Fire Equipment Fund

Acct #		2014			Total 2014	2014 Budget	2015 Budget
		2014 9 months	2014 projected 3 months				
	<u>Revenue</u>						
301.100	Real Estate Tax Rev - Current	\$39,967.92	\$550.00	\$40,517.92	\$38,380.00	\$35,300.00	
301.200	Real Estate Tax Rev - Supplement	\$67.92	\$0.00	\$67.92	\$20.00	\$35.00	
301.400	Real Estate Tax Rev - Delinquent	\$1,236.24	\$450.00	\$1,686.24	\$1,700.00	\$1,450.00	
341.010	Interest Income - Checking, Svgs	\$93.85	\$50.00	\$143.85	\$10.00	\$25.00	
354.000	Grant Income	\$0.00	\$0.00	\$0.00	\$110,000.00	\$0.00	
358.110	Fire Protection Revenue (S.B.M)	\$45,931.75	\$8,276.25	\$54,208.00	\$54,515.00	\$51,970.00	
391.100	Sale of Fixed Assets	\$10,290.50	\$0.00	\$10,290.50	\$0.00	\$20,000.00	
393.000	Loan Proceeds	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$490,000.00</u>	<u>\$0.00</u>	
	Total Revenue	<u>\$97,588.18</u>	<u>\$9,326.25</u>	<u>\$106,914.43</u>	<u>\$694,625.00</u>	<u>\$108,780.00</u>	
	<u>Expenses</u>						
411.210	Office Supplies Expense	\$143.33	\$0.00	\$143.33	\$50.00	\$50.00	
411.215	Postage Expense	\$10.00	\$0.00	\$10.00	\$10.00	\$15.00	
411.314	Legal Fees Expense	\$0.00	\$7,678.24	\$7,678.24	\$20,000.00	\$0.00	
411.740	Purchase of Fire Equipment	\$6,000.00	\$0.00	\$6,000.00	\$83,210.00	\$0.00	
470.000	Payment on Fire Equipment	\$34,644.06	\$23,100.00	\$57,744.06	\$61,875.00	\$108,715.00	
492.008	Repay Sewer Fund	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$529,480.00</u>	<u>\$0.00</u>	
	Total Expenses	<u>\$40,797.39</u>	<u>\$30,778.24</u>	<u>\$71,575.63</u>	<u>\$694,625.00</u>	<u>\$108,780.00</u>	
	net income/(loss)	<u>\$56,790.79</u>	<u>-\$21,451.99</u>	<u>\$35,338.80</u>	<u>\$0.00</u>	<u>\$0.00</u>	

Parks Recreation Fund

Acct #	Revenue	2014		Total 2014	2014 Budget	2015 Budget
		9 months	projected 3 months			
301.100	Real Estate Tax Rev - Current	\$83,569.32	\$1,045.00	\$84,614.32	\$84,000.00	\$84,300.00
301.200	Real Estate Tax Rev - Supplement	\$142.00	\$0.00	\$142.00	\$60.00	\$70.00
301.400	Real Estate Tax Rev - Delinquent	\$2,568.48	\$735.00	\$3,303.48	\$2,000.00	\$2,200.00
341.010	Interest Income - Checking, Svgs	\$43.98	\$6.25	\$50.23	\$25.00	\$30.00
342.300	Rental Revenue - Governor's Park	\$3,330.00	\$45.00	\$3,375.00	\$3,200.00	\$3,250.00
342.301	Park Reservations - Talleyrand	\$1,900.00	\$200.00	\$2,100.00	\$600.00	\$1,200.00
354.000	Tree Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$1,260.00
367.800	Sale of Fish Food Revenue	\$1,681.00	\$541.00	\$2,222.00	\$2,000.00	\$1,900.00
387.000	Donation Revenue	\$320.00	\$10,000.00	\$10,320.00	\$0.00	\$2,500.00
399.001	Use of Reserves	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$11,550.00</u>
	Total Revenue	<u>\$93,554.78</u>	<u>\$12,572.25</u>	<u>\$106,127.03</u>	<u>\$91,885.00</u>	<u>\$108,260.00</u>
	Expenses					
451.112	Salary Expense	\$33,636.57	\$6,776.78	\$40,413.35	\$37,300.00	\$42,000.00
451.192	Social Security Expense	\$2,573.24	\$518.40	\$3,091.64	\$2,855.00	\$3,215.00
451.197	Retirement Expense	\$0.00	\$0.00	\$0.00	\$8,000.00	\$0.00
451.210	Office Supplies Expense	\$47.00	\$68.13	\$115.13	\$100.00	\$125.00
451.215	Postage Expense	\$43.85	\$56.00	\$99.85	\$100.00	\$115.00
451.231	Fuel Expense	\$3,283.97	\$650.59	\$3,934.56	\$4,055.00	\$4,100.00
451.240	Fish Food Expense	\$70.12	\$71.00	\$141.12	\$190.00	\$175.00
451.247	Materials & Supplies Expense	\$5,125.96	\$600.00	\$5,725.96	\$11,000.00	\$8,835.00
451.251	Vehicle/Equipment Maint Expense	\$1,627.70	\$55.73	\$1,683.43	\$1,675.00	\$1,900.00
451.260	Minor Equipment Expense	\$1,142.22	\$0.00	\$1,142.22	\$1,580.00	\$1,400.00
451.311	Audit Expense	\$150.00	\$0.00	\$150.00	\$150.00	\$150.00
451.317	Data Processing Expense	\$50.00	\$0.00	\$50.00	\$0.00	\$50.00

Parks Recreation Fund

Acct #	2014				2014 Budget	2015 Budget
	2014 9 months	projected 3 months	Total 2014	2014 Budget		
	<u>Expenses</u>					
451.321	Telephone Expense	\$114.05	\$35.95	\$150.00	\$150.00	\$175.00
451.341	Advertising Expense	\$0.00	\$44.16	\$44.16	\$60.00	\$60.00
451.342	Printing Expense	\$0.00	\$0.00	\$0.00	\$70.00	\$70.00
451.351	Commercial Insurance Expense	\$5,900.00	\$0.00	\$5,900.00	\$5,900.00	\$6,100.00
451.354	Workers Comp Insurance Expense	\$4,400.00	\$300.00	\$4,700.00	\$4,400.00	\$7,780.00
451.361	Electricity Expense	\$752.50	\$365.00	\$1,117.50	\$1,400.00	\$1,200.00
451.375	Property Maintenance Expense	\$0.00	\$0.00	\$0.00	\$5,400.00	\$0.00
451.376	Park Improvements & Equip Expense	6,200.00	\$0.00	\$6,200.00	\$500.00	\$3,260.00
451.384	Equipment Rental Expense	825.10	\$0.00	\$825.10	\$500.00	\$500.00
451.450	Contracted Services Expense	6,005.40	\$75.00	\$6,080.40	\$0.00	\$2,000.00
451.460	Training Expense	0.00	\$25.00	\$25.00	\$0.00	\$0.00
451.700	Capital Expenditures	10,377.50	\$0.00	\$10,377.50	\$0.00	\$25,000.00
451.905	Miscellaneous Expense	0.00	\$30.73	\$30.73	\$0.00	\$50.00
492.095	Transfer To Capital Projects	0.00	\$0.00	\$0.00	\$7,000.00	\$0.00
	Total Expenses	<u>\$82,325.18</u>	<u>\$9,672.47</u>	<u>\$91,997.65</u>	<u>\$92,385.00</u>	<u>\$108,260.00</u>
	net income/(loss)	<u>\$11,229.60</u>	<u>\$2,899.78</u>	<u>\$14,129.38</u>	<u>-\$500.00</u>	<u>\$0.00</u>

Water Fund

Acct #	Revenue	2014			Total 2014	2014 Budget	2015 Budget
		2014 9 months	projected 3 months	Budget			
341.010	Interest Income - Checking, Savings	\$887.71	\$298.00	\$1,185.71	\$1,000.00	\$1,000.00	
352.580	Demand Response Program Revenue	\$0.00	\$168.82	\$168.82	\$1,500.00	\$100.00	
378.000	Water Collections Revenue	\$897,778.33	\$309,000.00	\$1,206,778.33	\$1,232,000.00	\$1,447,000.00	
378.001	Sale of Bulk Water Revenue	\$11,093.40	\$2,250.00	\$13,343.40	\$15,000.00	\$12,000.00	
378.901	Meter/Pit/Etc Sales Revenue	\$7,406.50	\$700.00	\$8,106.50	\$5,000.00	\$5,000.00	
378.903	Vacancy Application Revenue	\$120.00	\$30.00	\$150.00	\$300.00	\$150.00	
378.904	Water On/Off Fee Revenue	\$300.00	\$150.00	\$450.00	\$120.00	\$180.00	
378.905	Services Provided by Water Dept	\$158.54	\$8,091.28	\$8,249.82	\$0.00	\$0.00	
378.906	Posting Fee Revenue	\$150.00	\$90.00	\$240.00	\$600.00	\$200.00	
383.390	Fire Line Revenue	\$0.00	\$9,502.42	\$9,502.42	\$0.00	\$0.00	
383.400	Capacity Fees & Assessments Rev	\$10,929.60	\$10,322.40	\$21,252.00	\$12,140.00	\$11,000.00	
389.003	NSF Fee Revenue	\$0.00	\$20.00	\$20.00	\$0.00	\$0.00	
391.100	Sale of Fixed Assets	\$0.00	\$9,050.00	\$9,050.00	\$0.00	\$0.00	
392.018	Transfer in from Special Projects Fund	\$0.00	\$13,524.36	\$13,524.36	\$0.00	\$250,740.00	
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$109,730.00	\$0.00	
	Total Revenue	\$928,824.08	\$363,197.28	\$1,292,021.36	\$1,377,390.00	\$1,727,370.00	
	<u>Expenses</u>						
448.112	Salary Expense	\$286,262.70	\$100,000.00	\$386,262.70	\$425,955.00	\$290,000.00	
448.190	Other Benefits Expense	\$2,182.46	\$665.00	\$2,847.46	\$2,100.00	\$2,920.00	
448.191	Workboot Expense	\$1,190.00	\$0.00	\$1,190.00	\$1,190.00	\$1,020.00	
448.192	Social Security Expense	\$21,962.04	\$7,650.00	\$29,612.04	\$32,590.00	\$22,000.00	
448.193	Enrollment/Admin Exp - Retirement	\$50.00	\$20.00	\$70.00	\$100.00	\$100.00	
448.196	Health Insurance Expense	\$46,493.64	\$5,943.98	\$52,437.62	\$40,000.00	\$56,500.00	
448.197	Retirement Expense	\$2,416.99	\$60,000.00	\$62,416.99	\$62,000.00	\$66,000.00	

Water Fund

Acct #	Expenses (cont'd)	2014			Total 2014	2014 Budget	2015 Budget
		9 months	projected 3 months	Budget			
448.198	Health Care Expense - In House	\$4,786.49	\$6,300.00	\$11,086.49	\$13,500.00	\$10,900.00	
448.199	Life Insurance Expense	\$710.22	\$130.08	\$840.30	\$950.00	\$775.00	
448.210	Office Supplies Expense	\$252.91	\$400.00	\$652.91	\$700.00	\$700.00	
448.215	Postage Expense	\$2,086.67	\$13.33	\$2,100.00	\$2,100.00	\$2,200.00	
448.221	Chemical Expense	\$7,780.00	\$4,800.00	\$12,580.00	\$11,500.00	\$13,000.00	
448.231	Fuel Expense	\$7,270.83	\$3,050.00	\$10,320.83	\$15,000.00	\$11,500.00	
448.246	Repair/Maint/Misc Supp Exp	\$11,430.80	\$8,500.00	\$19,930.80	\$21,000.00	\$21,300.00	
448.251	Vehicle & Equip Maint Expense	\$5,940.77	\$5,000.00	\$10,940.77	\$11,000.00	\$11,250.00	
448.253	Repairs to Water System Expense	\$8,142.50	\$18,000.00	\$26,142.50	\$36,000.00	\$30,970.00	
448.254	Pump Maint/Repairs Expense	\$10,154.03	\$1,200.00	\$11,354.03	\$1,600.00	\$3,000.00	
448.255	Water Meter Maintenance Expense	\$13,532.15	\$4,000.00	\$17,532.15	\$25,500.00	\$20,000.00	
448.260	Tools & Minor Equipment Expense	\$1,991.05	\$900.00	\$2,891.05	\$700.00	\$2,500.00	
448.311	Audit Expense	\$4,750.00	\$0.00	\$4,750.00	\$4,750.00	\$4,800.00	
448.313	Engineering Expense	\$6,574.55	\$1,000.00	\$7,574.55	\$35,000.00	\$14,500.00	
448.314	Legal Expense	-\$225.87	\$700.00	\$474.13	\$2,000.00	\$2,000.00	
448.316	Water Testing Expense	\$2,850.00	\$2,900.00	\$5,750.00	\$5,000.00	\$6,600.00	
448.317	Data Processing Expense	\$486.31	\$109.00	\$595.31	\$600.00	\$700.00	
448.319	Pest Control Expense	\$828.00	\$276.00	\$1,104.00	\$1,200.00	\$1,200.00	
448.320	IT Services Expense	\$189.61	\$310.00	\$499.61	\$500.00	\$2,000.00	
448.321	Telephone Expense	\$5,318.86	\$1,881.00	\$7,199.86	\$7,200.00	\$7,300.00	
448.324	Cell Phone Expense	\$775.95	\$525.00	\$1,300.95	\$500.00	\$1,600.00	
448.325	Internet Expense	\$2,783.76	\$550.00	\$3,333.76	\$3,000.00	\$3,500.00	
448.327	Radio Maintenance Expense	\$0.00	\$0.00	\$0.00	\$1,000.00	\$500.00	
448.328	Maintenance Contract Expense	\$1,131.53	\$0.00	\$1,131.53	\$1,500.00	\$1,300.00	
448.341	Advertising Expense	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	
448.342	Printing Expense	\$142.95	\$400.00	\$542.95	\$1,300.00	\$750.00	

Water Fund

Acct #	Expenses (cont')	2014			Total 2014	2014 Budget	2015 Budget
		2014 9 months	projected 3 months				
448.351	Commercial Insurance Expense	\$13,603.53	\$8,900.00	\$22,503.53	\$18,500.00	\$24,000.00	
448.354	Workers Comp Insurance Expense	\$7,100.00	\$11,000.00	\$18,100.00	\$8,000.00	\$14,000.00	
448.361	Electricity Expense	\$110,793.94	\$35,600.00	\$146,393.94	\$161,000.00	\$155,000.00	
448.362	Heating Oil Expense - Pump House	\$2,212.32	\$1,550.00	\$3,762.32	\$4,000.00	\$4,100.00	
448.366	Water Service - Interceptor Line	\$734.73	\$460.00	\$1,194.73	\$2,100.00	\$2,000.00	
448.376	Maintenance of Pump Houses Expense	\$1,776.70	\$0.00	\$1,776.70	\$2,600.00	\$2,600.00	
448.377	Maintenance of Reservoir Expense	\$46.00	\$0.00	\$46.00	\$1,500.00	\$1,500.00	
448.378	Maintenance of Streets Expense	\$19,238.95	\$2,500.00	\$21,738.95	\$31,500.00	\$30,000.00	
448.384	Equipment Rental Expense	\$3,761.00	\$1,000.00	\$4,761.00	\$3,000.00	\$5,000.00	
448.398	Lease Agreement Expense	\$21,000.00	\$4,200.00	\$25,200.00	\$25,200.00	\$25,200.00	
448.399	Lease Payments on Equipment	\$19,449.99	\$6,483.33	\$25,933.32	\$25,935.00	\$25,935.00	
448.420	Dues/Membership/Sub Expense	\$367.84	\$0.00	\$367.84	\$400.00	\$400.00	
448.450	Contracted Services Expense	\$3,937.91	\$2,744.00	\$6,681.91	\$2,000.00	\$3,000.00	
448.460	Training Expense	\$1,800.00	\$0.00	\$1,800.00	\$4,200.00	\$2,750.00	
448.470	CDL License Expense	\$360.00	\$38.00	\$398.00	\$120.00	\$400.00	
448.471	Drug Testing Expense	\$195.00	\$130.00	\$325.00	\$500.00	\$500.00	
448.473	Operators License Fee Expense	\$870.00	\$0.00	\$870.00	\$500.00	\$750.00	
448.474	Repairs to Personal Property Expense	\$2,553.00	\$0.00	\$2,553.00	\$200.00	\$750.00	
448.475	Other Fees Expense	\$150.00	\$0.00	\$150.00	\$400.00	\$250.00	
448.478	Sales Tax Expense	\$263.29	\$275.00	\$538.29	\$300.00	\$660.00	
448.700	Capital Expenditures	\$47,242.03	\$26,202.40	\$73,444.43	\$40,000.00	\$273,540.00	
448.701	Capital Expenditures - Water Lines	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	
471.000	Debt Principal Expense	\$126,103.34	\$44,411.83	\$170,515.17	\$168,200.00	\$341,200.00	
472.400	Interest Expense	\$14,840.71	\$4,321.99	\$19,162.70	\$20,000.00	\$35,250.00	

Water Fund

Acct #	Expenses (cont'd)	2014		Total 2014	2014 Budget	2015 Budget
		2014 9 months	2014 projected 3 months			
492.008	Repay Temporary Loan to Sewer Fund	<u>\$0.00</u>	<u>\$45,000.00</u>	<u>\$45,000.00</u>	<u>\$0.00</u>	<u>\$55,000.00</u>
	Total Expenses	<u>\$858,642.18</u>	<u>\$430,039.94</u>	<u>\$1,288,682.12</u>	<u>\$1,287,390.00</u>	<u>\$1,627,370.00</u>
492.001	Transfer to General Fund	<u>\$45,000.00</u>	<u>\$45,000.00</u>	<u>\$90,000.00</u>	<u>\$90,000.00</u>	<u>\$100,000.00</u>
492.018	Transfer to Special Projects Fund	<u>\$0.00</u>	<u>\$263,500.00</u>	<u>\$263,500.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Total Transfers	<u>\$45,000.00</u>	<u>\$308,500.00</u>	<u>\$353,500.00</u>	<u>\$90,000.00</u>	<u>\$100,000.00</u>
	Total Expenses and Transfers	<u>\$903,642.18</u>	<u>\$738,539.94</u>	<u>\$1,642,182.12</u>	<u>\$1,377,390.00</u>	<u>\$1,727,370.00</u>
	net income/(loss)	<u>\$25,181.90</u>	<u>-\$375,342.66</u>	<u>-\$350,160.76</u>	<u>\$0.00</u>	<u>\$0.00</u>

Sewer Fund

Acct #	Revenue	2014		Total 2014	2014 Budget	2015 Budget
		2014 9 months	projected 3 months			
341.005	Interest Income - Money Market	\$786.55	\$434.00	\$1,220.55	\$1,500.00	\$1,200.00
341.010	Interest Income-Checking, Savings	\$1,262.31	\$382.57	\$1,644.88	\$1,000.00	\$1,200.00
341.200	Interest Income-CBICC	\$0.00	\$0.00	\$0.00	\$12,270.00	\$0.00
342.580	Demand Response Program Rev	\$1,808.69	\$995.06	\$2,803.75	\$2,000.00	\$1,600.00
364.110	Sewer Collection Revenue	\$995,018.94	\$334,000.00	\$1,329,018.94	\$1,265,000.00	\$1,328,000.00
364.111	Sewer Capital Improvements Rev	\$0.00	\$0.00	\$0.00	\$0.00	\$11,500.00
364.171	Surcharge Revenue	\$4,194.73	\$935.80	\$5,130.53	\$5,000.00	\$4,100.00
364.172	Pretreatment Revenue	\$3,451.58	\$0.00	\$3,451.58	\$2,000.00	\$2,600.00
364.173	Waste Disposal Revenue	\$49,340.87	\$18,000.00	\$67,340.87	\$72,000.00	\$64,000.00
364.180	Bulk Water Loads Revenue	\$2,242.92	\$225.00	\$2,467.92	\$2,000.00	\$2,000.00
364.901	Bulk Hauling Permit Revenue	\$160.00	\$40.00	\$200.00	\$200.00	\$200.00
364.903	Services Provided by Borough	\$0.00	\$3,562.64	\$3,562.64	\$0.00	\$0.00
364.904	Capital Improvements - SBW	\$114,332.31	\$1,946.94	\$116,279.25	\$843,205.00	\$1,037,940.00
364.905	Operate-Spring, Benner, Walker	\$795,317.96	\$241,954.04	\$1,037,272.00	\$988,300.00	\$993,450.00
380.000	Miscellaneous Revenue	\$981.00	\$0.00	\$981.00	\$100.00	\$500.00
380.003	NSF Fee Revenue	\$40.00	\$20.00	\$60.00	\$0.00	\$0.00
383.400	Tap Fees & Assessments Rev	\$1,156.18	\$0.00	\$1,156.18	\$0.00	\$0.00
391.100	Sale of Fixed Assets Revenue	\$0.00	\$146.89	\$146.89	\$0.00	\$0.00
393.000	Proceeds from Loan	\$0.00	\$0.00	\$0.00	\$1,585,310.00	\$4,635,475.00
393.001	Principal Payments from CBICC	\$631,826.67	\$0.00	\$631,826.67	\$40,050.00	\$0.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Revenue	<u>\$2,601,920.71</u>	<u>\$602,642.94</u>	<u>\$3,204,563.65</u>	<u>\$4,819,935.00</u>	<u>\$8,083,765.00</u>
	Expenses					
429.112	Salary Expense	\$387,501.02	\$127,500.00	\$515,001.02	\$523,300.00	\$530,000.00
429.113	Salary Expense - System	\$0.00	\$11,000.00	\$11,000.00	\$11,705.00	\$11,500.00
429.114	Jury Duty Pay	-\$23.44	\$0.00	-\$23.44	\$0.00	\$0.00
429.190	Other Benefits Expense	\$2,785.37	\$900.00	\$3,685.37	\$3,000.00	\$3,800.00

Sewer Fund

Acct #	Expenses (con't)	2014			Total 2014	2014 Budget	2015 Budget
		2014	projected				
		9 months	3 months				
429.191	Workboot Expense	\$1,857.98	\$0.00	\$1,857.98	\$1,870.00	\$1,870.00	
429.192	Social Security Expense	\$28,929.97	\$9,750.00	\$38,679.97	\$40,035.00	\$40,300.00	
429.193	Enrollment/Admin Exp - Retirement	\$50.00	\$100.00	\$150.00	\$120.00	\$175.00	
429.194	Social Security Expense - System	\$0.00	\$841.50	\$841.50	\$900.00	\$880.00	
429.196	Health Insurance Expense	\$95,443.44	\$17,340.04	\$112,783.48	\$102,000.00	\$121,600.00	
429.197	Retirement Expense	\$7,365.23	\$95,324.92	\$102,690.15	\$100,000.00	\$106,800.00	
429.198	Health Care Expense - In House	\$2,594.93	\$10,000.00	\$12,594.93	\$15,000.00	\$14,000.00	
429.199	Life Insurance Expense	\$1,149.00	\$229.80	\$1,378.80	\$1,390.00	\$1,390.00	
429.210	Office Supplies Exp - Facility	\$415.48	\$350.00	\$765.48	\$800.00	\$785.00	
429.211	Office Supplies Exp - System	\$59.45	\$25.00	\$84.45	\$200.00	\$175.00	
429.215	Postage Expense - Facility	\$392.90	\$107.10	\$500.00	\$750.00	\$550.00	
429.216	Postage Expense - System	\$109.07	\$990.00	\$1,099.07	\$1,100.00	\$1,200.00	
429.221	Chemical Expense	\$53,993.91	\$32,700.00	\$86,693.91	\$248,425.00	\$155,000.00	
429.225	Laboratory Supplies Expense	\$1,204.29	\$300.00	\$1,504.29	\$4,500.00	\$4,500.00	
429.231	Fuel Expense - Plant	\$6,648.71	\$2,550.00	\$9,198.71	\$11,375.00	\$10,000.00	
429.232	Fuel Expense - System	\$636.02	\$325.00	\$961.02	\$1,075.00	\$1,075.00	
429.249	Materials & Supplies Exp - System	\$431.59	\$495.00	\$926.59	\$1,300.00	\$1,300.00	
429.250	Materials & Supplies Exp - Facility	\$87.80	\$0.00	\$87.80	\$100.00	\$100.00	
429.251	Vehicle Maintenance Expense-Sys	\$1,027.01	\$50.00	\$1,077.01	\$100.00	\$1,200.00	
429.252	Equipment Maint Exp - Facility	\$76,865.62	\$17,500.00	\$94,365.62	\$61,000.00	\$113,500.00	
429.253	Equipment Maint Exp - System	\$501.51	\$2,100.00	\$2,601.51	\$2,200.00	\$2,400.00	
429.257	Facility Maintenance Expense	\$18,052.30	\$5,500.00	\$23,552.30	\$30,000.00	\$26,500.00	
429.258	System Maintenance Expense	\$233.90	\$100.00	\$333.90	\$2,000.00	\$800.00	
429.260	Minor Equipment Expense - Facility	\$921.22	\$200.00	\$1,121.22	\$2,000.00	\$1,500.00	
429.261	Minor Equipment Expense - System	\$270.84	\$100.00	\$370.84	\$1,000.00	\$720.00	
429.275	Maint Agreement Contract Expense	\$5,178.54	\$0.00	\$5,178.54	\$10,500.00	\$8,500.00	
429.276	Service Contract Exp - Facility	\$2,156.00	\$0.00	\$2,156.00	\$1,000.00	\$2,200.00	

Sewer Fund

Acct #	<u>Expenses (cont)</u>	2014		Total 2014	2014 Budget	2015 Budget
		2014 9 months	projected 3 months			
429.310	I & I Expense	\$29,719.00	\$0.00	\$29,719.00	\$50,000.00	\$50,000.00
429.311	Audit Expense	\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$6,100.00
429.312	Engineering Expense - System	\$0.00	\$0.00	\$0.00	\$2,500.00	\$1,000.00
429.313	Engineering Expense - Facility	\$17,996.27	\$22,000.00	\$39,996.27	\$55,000.00	\$42,500.00
429.314	Legal Expense	\$96.64	\$400.00	\$496.64	\$3,500.00	\$3,500.00
429.316	Analytical Testing Expense	\$15,289.00	\$7,976.00	\$23,265.00	\$15,000.00	\$18,000.00
429.317	Data Processing Expense	\$477.43	\$222.57	\$700.00	\$700.00	\$800.00
429.319	Pest Control Expense	\$396.00	\$132.00	\$528.00	\$510.00	\$550.00
429.320	IT Services Expense	\$2,309.25	\$60.00	\$2,369.25	\$2,200.00	\$5,300.00
429.321	Telephone Expense - Plant	\$6,986.23	\$2,455.00	\$9,441.23	\$9,700.00	\$9,750.00
429.322	Telephone Expense - System	\$570.37	\$192.61	\$762.98	\$0.00	\$850.00
429.324	Cell Phone Expense	\$1,912.50	\$625.00	\$2,537.50	\$1,300.00	\$2,850.00
429.325	Internet Expense	\$679.30	\$224.90	\$904.20	\$1,000.00	\$1,025.00
429.327	Radio Maintenance Exp-System	\$0.00	\$0.00	\$0.00	\$500.00	\$300.00
429.331	Travel Expense	\$0.00	\$0.00	\$0.00	\$30.00	\$0.00
429.341	Advertising Expense	\$36.96	\$400.00	\$436.96	\$600.00	\$250.00
429.342	Printing Expense - Facility	\$16.00	\$100.00	\$116.00	\$500.00	\$150.00
429.343	Printing Expense - System	\$0.00	\$281.98	\$281.98	\$650.00	\$450.00
429.344	Copy Expense	\$114.57	\$10.00	\$124.57	\$550.00	\$300.00
429.350	Insurance Expense	\$3,168.00	\$0.00	\$3,168.00	\$3,200.00	\$3,250.00
429.351	Commercial Insurance Expense	\$17,783.00	\$13,000.00	\$30,783.00	\$26,000.00	\$31,000.00
429.354	Worker's Comp Ins Expense	\$11,525.00	\$7,000.00	\$18,525.00	\$13,000.00	\$21,400.00
429.361	Electricity Expense	\$189,377.51	\$52,000.00	\$241,377.51	\$260,000.00	\$254,000.00
429.362	Heat/Cool Expense	\$7,347.38	\$2,800.00	\$10,147.38	\$8,000.00	\$11,000.00
429.372	Sewer Line Maint Exp - System	\$59.45	\$1,000.00	\$1,059.45	\$12,000.00	\$25,000.00
429.374	Copier Rental/Maint Expense	\$1,504.49	\$550.10	\$2,054.59	\$1,375.00	\$2,155.00
429.384	Equipment Rental Exp - System	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00

Sewer Fund

Acct #	Expenses (cont.)	2014			Total 2014	2014 Budget	2015 Budget
		9 months	projected 3 months				
429.385	Equipment Rental Exp - Facility	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	
429.399	Lease Payments on Equipment	\$0.00	\$0.00	\$0.00	\$10,000.00	\$0.00	
429.420	Dues/Member/Sub Expense-Fac	\$375.50	\$0.00	\$375.50	\$380.00	\$400.00	
429.421	Subscription Expense - System	\$17.33	\$0.00	\$17.33	\$20.00	\$20.00	
429.450	Contracted Services Exp - Facility	\$270.00	\$100.00	\$370.00	\$3,500.00	\$2,000.00	
429.451	Contracted Services Exp - System	\$0.00	\$0.00	\$0.00	\$650.00	\$300.00	
429.460	Training Expense	\$1,150.00	\$200.00	\$1,350.00	\$3,200.00	\$2,100.00	
429.469	Biosolids Recycling Expense	\$63,077.97	\$14,500.00	\$77,577.97	\$60,000.00	\$80,000.00	
429.470	CDL License Expense	\$235.00	\$0.00	\$235.00	\$150.00	\$300.00	
429.471	Drug Testing Expense	\$65.00	\$130.00	\$195.00	\$300.00	\$350.00	
429.472	Permit Fees Expense	\$1,905.00	\$0.00	\$1,905.00	\$3,100.00	\$2,200.00	
429.473	Operators License Expense-Plant	\$1,405.00	\$175.00	\$1,580.00	\$210.00	\$750.00	
429.474	Operators License Expense-System	\$145.00	\$0.00	\$145.00	\$0.00	\$0.00	
429.474	Repairs to Property due to Sewer	\$649.28	\$300.00	\$949.28	\$1,000.00	\$1,000.00	
429.475	Other Fees Expense	\$0.00	\$0.00	\$0.00	\$500.00	\$10,000.00	
429.480	Miscellaneous Expense-Facility	\$298.61	\$0.00	\$298.61	\$0.00	\$210.00	
429.700	Capital Expenditures - Facility	\$9,387.37	\$166,642.51	\$176,029.88	\$2,007,630.00	\$5,200,000.00	
429.705	Capital Expenditures - System	\$0.00	\$0.00	\$0.00	\$33,000.00	\$45,000.00	
471.000	Principal Payment - Bonds	\$0.00	\$283,800.00	\$283,800.00	\$283,800.00	\$292,000.00	
472.400	Interest Expense - Bonds	\$31,245.74	\$31,248.28	\$62,494.02	\$62,500.00	\$52,935.00	
472.403	Penn Works Loan Interest Expense	\$61,088.45	\$19,630.00	\$80,718.45	\$80,985.00	\$78,000.00	
472.404	Penn Works Loan Principal	\$199,303.30	\$67,162.86	\$266,466.16	\$266,210.00	\$275,000.00	
472.405	Reliance Loan Interest Expense	\$19,071.03	\$6,154.33	\$25,225.36	\$25,125.00	\$24,000.00	
472.406	Reliance Loan Principal Expense	\$32,193.15	\$10,933.73	\$43,126.88	\$43,215.00	\$48,000.00	
472.408	Loan Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	
475.000	Trustee Fee Expense	\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$1,100.00	
	Total Expenses	\$1,433,186.74	\$1,048,785.23	\$2,481,971.97	\$4,539,935.00	\$7,822,265.00	

Sewer Fund

Acct #	Expenses (cont)	2014		Total 2014	2014 Budget	2015 Budget
		2014 9 months	projected 3 months			
492.001	Transfer to General Fund	\$210,000.00	\$70,000.00	\$280,000.00	\$280,000.00	\$250,000.00
492.095	Transfer to Capital Projects Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$11,500.00
	Total Transfers	\$210,000.00	\$70,000.00	\$280,000.00	\$280,000.00	\$261,500.00
	Total Expenses and Transfers	\$1,643,186.74	\$1,118,785.23	\$2,761,971.97	\$4,819,935.00	\$8,083,765.00
	net income/(loss)	\$958,733.97	-\$516,142.29	\$442,591.68	\$0.00	\$0.00

Refuse Fund

Acct #	Revenue	2014		Total 2014	2014 Budget	2015 Budget
		9 months	projected 3 months			
341.010	Interest Income - Checking, Savings	\$194.64	\$74.00	\$268.64	\$230.00	\$230.00
354.150	Grant Revenue	\$57,700.84	\$0.00	\$57,700.84	\$0.00	\$0.00
358.050	Contracted Intergovernmental Revenue	\$0.00	\$4,029.30	\$4,029.30	\$0.00	\$3,900.00
364.300	Refuse Collections Revenue	\$698,715.36	\$234,000.00	\$932,715.36	\$934,000.00	\$930,400.00
364.305	Special Collections Revenue	\$7,403.00	\$2,000.00	\$9,403.00	\$7,200.00	\$8,300.00
364.500	Sale of Recyclables Revenue	\$6,995.06	\$0.00	\$6,995.06	\$7,800.00	\$6,700.00
364.520	Sale of Refuse Containers	\$8,405.00	\$250.00	\$8,655.00	\$200.00	\$300.00
391.100	Sale of Fixed Assets Revenue	\$12,150.00	\$0.00	\$12,150.00	\$0.00	\$0.00
399.001	Use of Reserves	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$45,000.00</u>
	Total Revenue	<u>\$791,563.90</u>	<u>\$240,353.30</u>	<u>\$1,031,917.20</u>	<u>\$949,430.00</u>	<u>\$994,830.00</u>
	Expenses					
427.112	Salary Expense	\$146,449.24	\$44,350.00	\$190,799.24	\$187,705.00	\$211,600.00
427.190	Other Benefits Expense	\$1,224.15	\$550.00	\$1,774.15	\$1,500.00	\$1,850.00
427.191	Workboot Expense	\$680.00	\$0.00	\$680.00	\$680.00	\$680.00
427.192	Social Security Expense	\$10,961.65	\$3,390.00	\$14,351.65	\$14,360.00	\$16,100.00
427.193	Enrollment/Admin Exp - Retirement	\$50.00	\$20.00	\$70.00	\$25.00	\$100.00
427.196	Health Insurance Expense	\$51,393.98	\$9,085.00	\$60,478.98	\$58,000.00	\$65,500.00
427.197	Retirement Expense	\$2,174.68	\$35,075.00	\$37,249.68	\$33,500.00	\$40,845.00
427.198	Health Care Expense - In House	\$2,400.48	\$2,650.00	\$5,050.48	\$5,100.00	\$5,100.00
427.199	Life Insurance Expense	\$441.88	\$100.34	\$542.22	\$500.00	\$560.00
427.210	Office Supplies Expense	\$63.62	\$136.38	\$200.00	\$200.00	\$200.00
427.215	Postage Expense	\$986.67	\$113.00	\$1,099.67	\$1,100.00	\$1,175.00

Refuse Fund

Acct #	Expenses (cont)	2014		Total 2014	2014 Budget	2015 Budget
		2014 9 months	projected 3 months			
427.231	Fuel Expense	\$15,955.06	\$8,700.00	\$24,655.06	\$25,500.00	\$25,750.00
427.250	Repair/Maint/Misc Supplies Expense	\$2,213.99	\$2,000.00	\$4,213.99	\$12,000.00	\$6,000.00
427.251	Collection Equipment Maintenance Expense	\$11,166.17	\$9,000.00	\$20,166.17	\$25,405.00	\$21,315.00
427.260	Minor Equipment Expense	\$1,141.42	\$91.50	\$1,232.92	\$700.00	\$1,275.00
427.262	Trash Receptacles Expense	\$6,502.68	\$0.00	\$6,502.68	\$0.00	\$4,000.00
427.311	Audit Expense	\$800.00	\$0.00	\$800.00	\$800.00	\$800.00
427.314	Legal Expense	-\$916.58	\$300.00	-\$616.58	\$500.00	\$500.00
427.317	Data Processing Expense	\$285.00	-\$85.00	\$200.00	\$200.00	\$225.00
427.318	Service Agreement Expense	\$508.20	\$0.00	\$508.20	\$600.00	\$600.00
427.319	Pest Control Expense	\$837.00	\$279.00	\$1,116.00	\$1,175.00	\$1,175.00
427.321	Telephone Expense	\$547.06	\$185.00	\$732.06	\$750.00	\$750.00
427.324	Cell Phone Expense	\$0.00	\$130.00	\$130.00	\$0.00	\$550.00
427.327	Radio Maintenance Expense	\$0.00	\$0.00	\$0.00	\$1,000.00	\$300.00
427.328	Maintenance Agreement Expense	\$623.33	\$0.00	\$623.33	\$750.00	\$750.00
427.341	Advertising Expense	\$0.00	\$0.00	\$0.00	\$250.00	\$250.00
427.342	Printing Expense	\$56.25	\$290.00	\$346.25	\$1,000.00	\$600.00
427.351	Commercial Insurance Expense	\$7,200.00	\$2,000.00	\$9,200.00	\$7,200.00	\$8,200.00
427.354	Workers Comp Insurance Expense	\$4,950.00	\$2,500.00	\$7,450.00	\$4,950.00	\$9,750.00
427.361	Electricity Expense	\$2,649.23	\$675.00	\$3,324.23	\$2,950.00	\$3,500.00
427.362	Heating Oil Expense	\$658.70	\$735.00	\$1,393.70	\$1,600.00	\$1,800.00
427.364	Cardboard Recycling Prog - CCRRA	\$20,672.00	\$10,336.00	\$31,008.00	\$31,950.00	\$32,000.00
427.365	Tipping Fees Expense - CCRRA	\$147,654.28	\$75,000.00	\$222,654.28	\$240,000.00	\$226,000.00

Refuse Fund

Acct #	Expenses (cont'd)	2014		Total 2014	2014 Budget	2015 Budget
		2014 9 months	2014 projected 3 months			
427.367	Curbside Recycling Expense - CCRRA	\$55,030.00	\$27,516.00	\$82,546.00	\$83,000.00	\$83,700.00
427.368	Commercial Recycling Expense - CCRRA	\$9,457.50	\$4,550.00	\$14,007.50	\$13,500.00	\$15,000.00
427.369	Other Recycling - CCRRA	\$81.00	\$38.86	\$119.86	\$100.00	\$130.00
427.373	Building Repair & Maintenance Expense	\$1,679.94	\$300.00	\$1,979.94	\$2,500.00	\$2,550.00
427.384	Equipment Rental Expense	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00
427.400	Lease Payments on Equipment	\$27,286.92	\$9,095.64	\$36,382.56	\$36,255.00	\$36,400.00
427.420	Dues/Memberships/Subscriptions Expense	\$17.33	\$0.00	\$17.33	\$25.00	\$25.00
427.450	Contracted Services Expense	\$210.40	\$0.00	\$210.40	\$500.00	\$275.00
427.460	Training Expense	\$0.00	\$0.00	\$0.00	\$125.00	\$125.00
427.470	CDL License Expense	\$40.00	\$0.00	\$40.00	\$125.00	\$150.00
427.471	Drug Testing Expense	\$130.00	\$40.00	\$170.00	\$150.00	\$300.00
427.474	Repair/Replace Private Property	\$316.48	\$0.00	\$316.48	\$500.00	\$500.00
427.700	Capital Expenditures	\$0.00	\$0.00	\$0.00	\$35,000.00	\$50,000.00
427.742	License/Permit/Fee Expense	\$550.00	\$0.00	\$550.00	\$500.00	\$675.00
	Subtotal - Expenses	\$535,129.71	\$249,146.72	\$784,276.43	\$834,430.00	\$879,830.00
492.001	Transfer to General Fund	\$86,250.00	\$28,750.00	\$115,000.00	\$115,000.00	\$115,000.00
	Subtotal - Transfers Out	\$86,250.00	\$28,750.00	\$115,000.00	\$115,000.00	\$115,000.00
	Total Expenses and Transfers Out	\$621,379.71	\$277,896.72	\$899,276.43	\$949,430.00	\$994,830.00
	net income/(loss)	\$170,184.19	-\$37,543.42	\$132,640.77	\$0.00	\$0.00

CDBG Fund

Acct #		2014		Total 2014	2014 Budget	2015 Budget
		9 months	projected 3 months			
	<u>Revenue</u>					
341.010	Interest Income - Checking, Savings	\$6.81	\$2.90	\$9.71	\$1.00	\$2.00
351.090	Community Development Grant Revenue	\$175,832.77	\$141,898.76	\$317,731.53	\$97,258.00	\$99,204.00
399.001	Use of Reserves	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$317,489.00</u>	<u>\$83,822.00</u>
	Total Revenue	<u>\$175,839.58</u>	<u>\$141,901.66</u>	<u>\$317,741.24</u>	<u>\$414,748.00</u>	<u>\$183,028.00</u>
	<u>Expenses</u>					
462.300	Administration Expense	\$10,998.22	\$10,637.22	\$21,635.44	\$22,380.00	\$17,503.00
462.341	Advertising Expense	\$272.96	\$0.00	\$272.96	\$0.00	\$0.00
462.730	Downtown Streetscape Project	\$164,561.59	\$131,261.54	\$295,823.13	\$392,368.00	\$76,319.00
465.900	CDBG Economic Development	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$89,206.00</u>
	Total Expenses	<u>\$175,832.77</u>	<u>\$141,898.76</u>	<u>\$317,731.53</u>	<u>\$414,748.00</u>	<u>\$183,028.00</u>
	net income/(loss)	<u>\$6.81</u>	<u>\$2.90</u>	<u>\$9.71</u>	<u>\$0.00</u>	<u>\$0.00</u>

Special Projects Fund

Acct #	Revenue	2014 projected 3 months	2014 9 months	Total 2014	2014 Budget	2015 Budget
341.010	Interest Income - Checking, Savings	\$14.50	\$11.30	\$25.80	\$10.00	\$10.00
392.006	Transfer in from Water Fund	\$263,500.00	\$0.00	\$263,500.00	\$0.00	\$0.00
399.001	Use of Reserves	\$0.00	\$0.00	\$0.00	\$540.00	\$250,470.00
	Total Revenue	\$263,514.50	\$11.30	\$263,525.80	\$550.00	\$250,480.00
	<u>Expenses</u>					
489.210	Office Supplies Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$5.00
490.000	Nittany Valley Jt Comp Plan	\$75.26	\$229.21	\$304.47	\$550.00	\$500.00
492.001	Transfer to General Fund	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00
492.005	Transfer to Water Fund	\$13,524.36	\$0.00	\$13,524.36	\$0.00	\$249,975.00
	Total Expenses	\$13,599.62	\$3,229.21	\$16,828.83	\$550.00	\$250,480.00
	net income/(loss)	\$249,914.88	-\$3,217.91	\$246,696.97	\$0.00	\$0.00

Highway Aid Fund

Acct #	Revenue	2014			Total 2014	2014 Budget	2015 Budget
		2014 9 months	projected 3 months				
341.010	Interest Income - Checking, Savings	\$322.19	\$111.41	\$433.60	\$200.00	\$200.00	
355.020	State Aid Revenue	\$130,651.67	\$0.00	\$130,651.67	\$117,039.00	\$140,000.00	
399.001	Use of Reserves	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$234,761.00</u>	<u>\$191,800.00</u>	
	Total Revenue	<u>\$130,973.86</u>	<u>\$111.41</u>	<u>\$131,085.27</u>	<u>\$352,000.00</u>	<u>\$332,000.00</u>	
	<u>Expenses</u>						
430.000	Major Equipment Expense	\$0.00	\$0.00	\$0.00	\$115,000.00	\$122,000.00	
430.260	Minor Equipment Expense	\$2,157.00	\$0.00	\$2,157.00	\$2,000.00	\$15,000.00	
432.000	Snow & Ice Removal Expense	\$34,797.41	\$18,000.00	\$52,797.41	\$50,000.00	\$55,000.00	
433.000	Traffic Control Devices Expense	\$1,760.11	\$0.00	\$1,760.11	\$10,000.00	\$15,000.00	
438.000	Road & Street Resurfacing Expense	\$0.00	\$0.00	\$0.00	\$50,000.00	\$0.00	
439.000	Project Work Expense	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$125,000.00</u>	<u>\$125,000.00</u>	
	Total Expenses	<u>\$38,714.52</u>	<u>\$18,000.00</u>	<u>\$56,714.52</u>	<u>\$352,000.00</u>	<u>\$332,000.00</u>	
	net income/(loss)	<u>\$92,259.34</u>	<u>-\$17,888.59</u>	<u>\$74,370.75</u>	<u>\$0.00</u>	<u>\$0.00</u>	

Capital Projects Fund

Acct #	Revenue	2014				2015 Budget
		2014 9 months	2014 projected 3 months	Total 2014	2014 Budget	
341.010	Interest Income - Checking, Savings	\$1,208.17	\$390.00	\$1,598.17	\$1,300.00	\$1,300.00
380.000	Other Revenue	\$59,740.00	\$19,885.00	\$79,625.00	\$0.00	\$0.00
392.001	Transfer in from General Fund.	\$47,500.00	\$0.00	\$47,500.00	\$47,500.00	\$117,500.00
392.005	Transfer in from Parks Fund	\$0.00	\$0.00	\$0.00	\$7,000.00	\$0.00
392.008	Transfer in from Sewer Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$11,500.00
399.001	Use of Reserves - Paving	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$114,500.00</u>
	Total Revenue	<u>\$108,448.17</u>	<u>\$20,275.00</u>	<u>\$128,723.17</u>	<u>\$55,800.00</u>	<u>\$244,800.00</u>
	<u>Expenses</u>					
489.000	Other Expenses	\$0.00	\$75,000.00	\$75,000.00	\$0.00	\$0.00
500.000	Future Equipment Purchases	\$0.00	\$0.00	\$0.00	\$8,300.00	\$1,300.00
500.001	Street Paving	\$0.00	\$0.00	\$0.00	\$47,500.00	\$162,000.00
500.002	Future Street Projects	\$0.00	\$0.00	\$0.00	\$0.00	\$70,000.00
500.008	Future Sewer Projects	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$11,500.00</u>
	Total Expenses	<u>\$0.00</u>	<u>\$75,000.00</u>	<u>\$75,000.00</u>	<u>\$55,800.00</u>	<u>\$244,800.00</u>
	Net income/(loss)	<u>\$108,448.17</u>	<u>-\$54,725.00</u>	<u>\$53,723.17</u>	<u>\$0.00</u>	<u>\$0.00</u>

Bulk Water Sales/Redevelopment Fund

Acct #	Revenue	2014			Total 2014	2014 Budget	2015 Budget
		2014 9 months	projected 3 months				
340.005	Rental Income	\$5,400.00	\$0.00	\$5,400.00	\$0.00	\$0.00	
341.010	Interest Income - Checking	\$667.21	\$202.00	\$869.21	\$800.00	\$400.00	
354.000	Grant Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$75,085.00	
378.120	Danone Water Usage Revenue	\$43,311.09	\$28,765.49	\$72,076.58	\$61,000.00	\$65,000.00	
378.700	Milesburg Water Usage Revenue	\$31,900.00	\$14,400.00	\$46,300.00	\$41,000.00	\$44,000.00	
390.000	Proceeds from Loan	\$0.00	\$0.00	\$0.00	\$500,000.00	\$3,291,075.00	
399.001	Use of Reserves	<u>\$0.00</u>	<u>\$0.00</u>	\$0.00	<u>\$426,360.00</u>	<u>\$0.00</u>	
	Total Revenue	<u>\$81,278.30</u>	<u>\$43,367.49</u>	<u>\$124,645.79</u>	<u>\$1,029,160.00</u>	<u>\$3,475,560.00</u>	
	<u>Expenses</u>						
450.313	Armory Engineering Expense	\$0.00	\$5,318.89	\$5,318.89	\$0.00	\$0.00	
450.361	Armory Electricity Expense	\$0.00	\$448.00	\$448.00	\$0.00	\$1,000.00	
460.100	Waterfront Development Expenses	\$6,154.09	\$0.00	\$6,154.09	\$750,000.00	\$3,775.00	
460.210	Office Supplies Expense	\$0.00	\$50.00	\$50.00	\$50.00	\$50.00	
460.315	Postage Expense - Waterfront	\$33.06	\$16.94	\$50.00	\$50.00	\$100.00	
460.312	Audit Expense - Waterfront	\$4,075.00	\$0.00	\$4,075.00	\$4,300.00	\$4,300.00	
460.313	Engineering Expense - Waterfront	\$109,307.06	\$14,002.58	\$123,309.64	\$150,000.00	\$190,000.00	
460.314	Legal Expense - Waterfront	\$3,037.17	\$2,300.00	\$5,337.17	\$30,000.00	\$15,000.00	
460.317	Data Processing Exp-Waterfront	\$148.00	\$100.00	\$248.00	\$350.00	\$500.00	
460.341	Advertising Expense - Waterfront	\$67.97	\$0.00	\$67.97	\$500.00	\$1,000.00	

Bulk Water Sales/Redevelopment Fund

Acct #	Expenses (cont)	2014		Total 2014	2014 Budget	2015 Budget
		2014 9 months	2014 projected 3 months			
460.351	Commercial Insurance Exp-Waterfront	\$0.00	\$700.00	\$700.00	\$700.00	\$700.00
460.361	Electricity Expense - Waterfront	\$508.32	\$60.00	\$568.32	\$150.00	\$375.00
460.373	Building Maintenance Exp-Waterfront	\$128.92	\$27.90	\$156.82	\$0.00	\$0.00
460.385	Contracted Services - Waterfront	\$4,900.00	\$0.00	\$4,900.00	\$0.00	\$0.00
460.670	Permit Fees - Waterfont	\$2,775.00	\$0.00	\$2,775.00	\$0.00	\$0.00
470.000	Construction Expense - Waterfront	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000,000.00
472.401	Principal Payments-Waterfront	\$0.00	\$0.00	\$0.00	\$40,000.00	\$0.00
472.402	Interest Expense-Waterfront	\$32,169.10	\$10,723.03	\$42,892.13	\$50,000.00	\$150,000.00
472.900	Interest Expense - Armory Property	\$0.00	\$17,400.00	\$17,400.00	\$0.00	\$29,500.00
472.901	Principal Payments-Armory Property	\$0.00	\$22,500.00	\$22,500.00	\$0.00	\$21,200.00
481.500	Conservation of Natural Resources	\$3,060.00	\$0.00	\$3,060.00	\$3,060.00	\$3,060.00
490.000	ISRP Grant Expense	\$324.00	\$49,339.77	\$49,663.77	\$0.00	\$55,000.00
	Total Expenses	\$166,687.69	\$122,987.11	\$289,674.80	\$1,029,160.00	\$3,475,560.00
	Net income/(loss)	<u>-\$85,409.39</u>	<u>-\$79,619.62</u>	<u>-\$165,029.01</u>	<u>\$0.00</u>	<u>\$0.00</u>