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BOROUGH OF BELLEFONTE

2026 BUDGET



Tentative Budget Presented and approved at the December 1st, 2025 Council Meeting
Public Inspection/posting of Tentative Budget December 5th through December 15th, 2025
Public Hearing and Consideration for Adoption, with any changes, at the December 15 th , 2025 Council Meeting
Tax Ordinance and Budget Approved by Borough Council on December 15 th , 2025



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BUDGET MESSAGE

Dear Mayor Johnson, President Dann, and Borough Council:

It is my pleasure to present to you the proposed Bellefonte Borough Budget for fiscal year 2026. I would like to begin by acknowledging the tireless efforts of each of you, as well as Borough staff, for your commitment to preparing a budget that addresses critical needs while remaining sensitive to Borough taxpayers. It hardly needs to be mentioned that this is no easy task. Inflationary pressures have increased the Borough's cost of doing business, and made it difficult for revenue growth without overly burdening residents who face increasing expenses to maintain their quality of life and operate their businesses. I would especially like to thank Finance Director Lori McGowan for her diligent work in preparing this budget and presenting it in a manner that is transparent and accessible to our community.

2025 was a year of transition for Bellefonte. In addition to typical staff turnover, the retirements of longtime Borough Manager Ralph Stewart and Assistant Borough Manager Don Holderman created an environment of uncertainty in Borough leadership. This can often lead to turbulent times in local government; however, thanks to your vision and investment in staff's success, the team was able to achieve and advance many of the goals outlined in the 2025 Budget. These include paving streets and replacing critical sewer and water infrastructure; developing a "Complete Streets" policy to invest in multimodal transportation; allocating resources to the police department to keep our community safe; supporting local volunteer fire and EMS services; and much more. You have made significant progress this year toward the achieving other capital goals, including the Big Spring cover replacement project, the Talleyrand Park stage, Kepler Pool rehabilitation, and ADA access to the Talleyrand Train Station. Thanks to your efforts and those of the committed volunteers, these projects are anticipated to conclude in 2026.

There are two notable changes to highlight in the format of the 2026 budget. First, the 301 North Spring Street Fund has been closed and incorporated as a "sinking fund" in the General Fund. This will allow for ease of accounting while still permitting the encumbrance of lease revenue to be used for building operation and maintenance, as well as the accrual of a sinking fund balance year-to-year. Second, budget line items that had previously been reported as negative expenditures have been moved to the revenue side of the ledger. This was most apparent in the General Fund police expenditures, where reimbursements for special details, including the DUI task force and Penn State special event support were historically accounted for in the expense line for the department. While this does have the effect on paper of appearing as though police expenses have dramatically increased, the offset in the General Fund by accounting for these reimbursements as revenue means there is no change to the 'bottom line', and ensures adherence to Generally Accepted Accounting Principles (GAAP).

While the proposed budget is balanced and lean, it does include the use of unrestricted fund balance in the General Fund and other governmental funds. In the General Fund, a total of \$394,550 in fund balance is applied to balance the budget. This comes from general surplus accrued over time and the application of parking fee revenue. As you know, it is common for budgets to be in deficit on paper and require reserves to balance. It is also common for revenues and expenditures to align throughout the fiscal year, often reducing or eliminating the need for fund balance usage or, in some cases, resulting in a budget surplus. In 2025, for example, \$228,000 in fund balance was budgeted, but it is projected that none of it will be used, and a small surplus of \$11,586 will be added to the uncommitted reserves at year-end. The audit nearly always changes this projected figure, but often results in a “better” outcome. To illustrate this point, the Borough’s 2024 adopted budget included the use of \$332,450 in reserves for the General Fund, but the audited statements for 2024 of the General Fund actually showed a surplus of \$517,473. This can be the result of many factors, including deferred expenditures, better than projected revenues, and operational efficiencies achieved throughout the fiscal year.

This is not to suggest there are no signs of concern. Operational cost increases continue to outpace revenue growth by a wide margin. In 2026, the Borough’s electricity supply costs have more than doubled. This was due to the expiration of a multiyear contract for electricity supply that was originally executed in 2021, and had a favorable rate for the Borough. Since then, the utility market has dramatically changed, and pricing is much higher and less predictable than it was then. Also, healthcare costs have increased by 14.4%, which represents the second consecutive year of double-digit healthcare increases. While a portion of this is shared by employees, the majority of the plan’s costs are paid for in the General Fund. This was largely due to participant utilization of the insurance, the influence of the prescription drug market, and a volatile reinsurance market. Efforts should continue to be made to close any structural, or operational deficits with prudent planning for revenue growth and sustainable capital outlays.

Debt service for the Borough remains manageable in 2026, and real estate millage is proposed to remain at 15.155 mills for the General Fund. In fact, tax rates are proposed to remain at their 2025 level across all areas with the exception of EMS, which is proposed to be raised by one-tenth of a mill, or a total of .50 mills. The overall millage assessed by the Borough in 2026 is proposed at 19.435 mills. This means that for every dollar of assessed value, \$.019435 is remitted for taxes to cover general purposes; streetlight operation and maintenance; fire services, including operational and capital needs; parks and recreation; and emergency medical services (EMS). In 2025, the average market value of a single-family home in Bellefonte Borough is \$301,393, which translates to an assessed value of \$53,607.75. This translates to a tax bill for Borough services of \$1,041.87, or an increase of \$5.36 per year from 2025.

Once again, I would like to thank each of you for your commitment to public service and good stewardship of taxpayer resources. I cannot emphasize enough how difficult it is to make these investments in the operational and capital needs of the Borough while still being mindful of the impacts on household budgets. For 2026, you have achieved this goal through thoughtful review of staff proposals, ensuring efficient spending while not sacrificing the needs of our community. As you know, the work does not end with the completion of the budget. Staff will work closely with Council and the Authority Board throughout the year to achieve the priorities laid out in the budget and maintain our financial sustainability. As futurist and author Joel A. Barker once said, “Vision without action is merely a dream. Action without vision passes the time. Vision with action can change the world.” This budget provides the resources needed to unite your vision and action for an exciting year in Bellefonte Borough!

David Pribulka, Interim Borough Manager



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2026 BUDGET IN BRIEF

FUND	AMOUNT	SOURCE	PROPOSED TAX OR FEE INCREASE?
GENERAL	\$4,182,675	Taxes, Fees	None
STREET LIGHTING	\$126,480	Real Estate Tax	None
FIRE DEPARTMENT OPERATING	\$280,800	Real Estate Tax	None
FIRE DEPARTMENT EQUIPMENT	\$113,310	Real Estate Tax	None
PARKS & RECREATION	\$150,680	Real Estate Tax	None
WATER	\$1,829,995	Utility Fee	Under consideration
SEWER (WASTEWATER)	\$4,013,665	Utility Fee	Under consideration
REFUSE (Solid Waste Collection)	\$1,399,160	Utility Fee	\$1.20 per quarter for residential customers
SPECIAL PROJECTS	\$2,786,880	Projects	Not Applicable
LIQUID FUELS/ HIGHWAY AID	\$298,500	State (fuel tax)	Not Applicable
EMERGENCY MEDICAL SERVICES	\$48,320	Real Estate Tax	.10 Mill Increase
CAPITAL PROJECTS	\$221,575	Transfers	Not Applicable
BULK WATER	\$552,010	Bulk Water Sales	Not Applicable
PROPOSED TOTAL 2026 BUDGET	\$16,004,050		



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READERS GUIDE

INTRODUCTION

The budget document describes how the Borough plans to meet the public services and infrastructure needs for its residents in 2026. It is simply our financial plan for 2026. It provides how the budget impacts residents' property tax and utility bills and how dollars are allocated for borough services. A table of contents is included to help each reader navigate through the document.

PLANNING PROCESS/BUDGET SCHEDULE

The Borough is obligated by the Commonwealth to approve a balanced budget by December 31st for the upcoming calendar year. The formal comment period is after the proposed budget is approved for advertisement/public inspection at the December 1st Council meeting. Council is scheduled to consider approval of the proposed budget at its December 15th, 2025 council meeting. Formal comments should be directed to the Borough Manager/Secretary, Bellefonte Borough, 301 North Spring Street, Suite 200, Bellefonte PA, 16823 or dpribulka@bellefontepa.gov.

OFFICIALS AND STAFF

Bellefonte's elected officials (Council members, mayor, real estate tax collector) and staff work together throughout the year to keep the borough on track with finances and operations. Spending plans/budgets can be altered in the event of unforeseen challenges.

BUDGET MESSAGE

The Borough Manager provides some qualitative insight as to financial challenges we face each year.

BUDGET IN BRIEF

For a quick overview of any proposed increases or to see the budgeted amount of spending for each fund, go to this section.

2025 ACCOMPLISHMENTS, 2026 GOALS

This section includes a look at current year accomplishments and what goals have been set for the new year.

REAL ESTATE TAX 101

This section is being provided to help explain the real estate millage tax and that we have three taxing entities – the Borough, the County and the School District.

FUNDS, REVENUES AND EXPENSES

The borough's accounting system (how we keep track of money coming in and going out) is set up with generally accepted governmental accounting standards. A "Fund" is like a checking account for a designated purpose, public service, project, etc. Each dollar that goes in a Fund is considered "Revenue". Each dollar spent out of the Fund is considered an "Expense or Expenditure." All expected revenue and planned expenses are to be included in each Fund budget.

FUND QUICK FACTS AND DETAIL

Each Fund is clearly titled and includes quick facts and all the detailed line item accounting.

OPERATING AND CAPITAL BUDGETS

Bellefonte Borough does not create two separate budgets; one for capital and one for operating. Both capital and operating expenses are shown in each fund. This can cause the annual fund budget to vary considerably from year to year depending on the planned capital projects.

UTILITY FEES

The borough provides the services of Water, Wastewater (sewer), and Refuse Collection on a fee-for-service basis. These enterprises are financially self-supporting. They also pay their share of any other department or equipment costs. Borough Council sets the Refuse collection rates. The Bellefonte Borough Authority sets the Water and Sewer service rates.

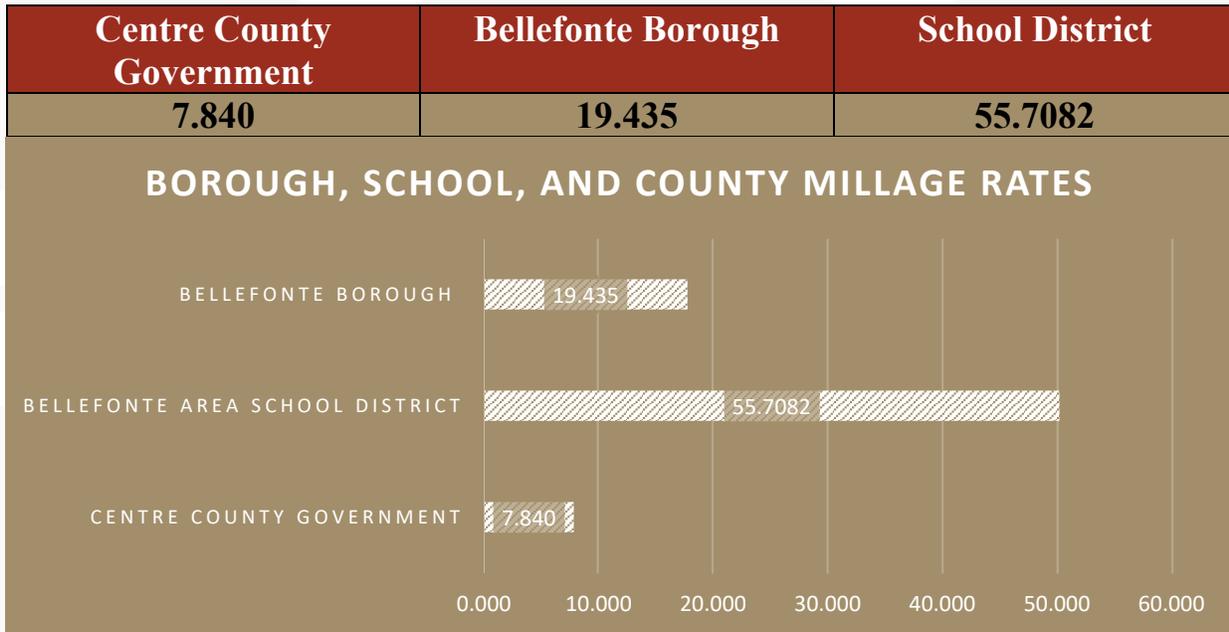


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REAL ESTATE TAX 101

UNDERSTANDING REAL ESTATE TAX MILLAGE RATES

2026 Real Estate Tax Millage Rates– County Government, School District & Borough



A mill represents \$1.00 per \$1,000 of assessed property value. The Centre County Tax Assessment Office establishes the assessed value for each property. Bellefonte Borough’s millage includes collections for general purposes; streetlights; fire service; parks and recreation; and Emergency Medical Services. The “assessed value” is different than the “market value” of a property.

Example: Property X has an Assessed Value of \$45,000.00	Taxing Entity	Millage Rate Set	Annual Tax
A mill is \$1 for each \$1000 of Assessed Value	County Government	7.840	\$352.80
	School District	55.7082	\$2,506.87
	Borough	19.435	\$874.58
1 mill = \$45.00		Total	\$3,734.25

UNDERSTANDING REAL ESTATE TAX MILLAGE RATES

FREQUENTLY ASKED QUESTIONS

How is my property's assessed value calculated?

The county uses a “base-year / fixed ratio” system. For Centre County, the base-year market values go back to 1994, and the “assessment ratio” is 50%. That means, for tax purposes, the assessed value is 50% of the property’s “market value” (as of the 1994 baseline) or, in certain cases, the market value when a building or improvement occurs. To determine “market value,” the county’s assessor uses standard appraisal methods used statewide. When there is new construction, a major renovation, or some other material change, the County Assessment office may re-evaluate that property and adjust its assessed value accordingly.

How much does one mill of real estate tax revenue generate for the Borough?

Real estate millage is expressed in dollars collected by the taxing authority (such as Bellefonte Borough) by converting the millage rate using the ratio of one dollar (\$1.00) to one thousand dollars (\$1,000) of assessed value. In the example on the previous page, a residence with a \$45,000 assessed value would be multiplied by the millage rate to express the tax liability as follows:

$$\$45,000 \text{ (assessed value)} \times .019435 \text{ (millage rate)} = \$874.58 \text{ (total Borough tax collected)}$$

When the total taxable assessed value of all the properties in Bellefonte Borough is multiplied by the millage rate, the resulting revenue is \$1,968,176.08. This is based on the total taxable assessed value of \$101,269,672. This number fluctuates slightly year to year.

Is there a limit on how much real estate tax the Borough can levy?

Yes. State law that governs how a Borough can operate (known commonly as the “Borough Code”) sets the maximum tax levy for general purposes at 30 mills. Once a Borough real estate tax millage is set at 30 mills, it can no longer rely on real estate tax increases to balance its budget. Other revenue sources, such as special assessments and earned income tax, are also often capped or restricted for specific purposes. This makes financial sustainability critical in Borough government, especially where growth of the property tax base is geographically limited.

How does my real estate tax bill for 2026 compare to 2025?

The only increase in real estate tax millage for Bellefonte Borough is for Emergency Medical Services, which increased from .40 mills to .50 mills. Expressed as total millage assessed by the Borough, the 2025 total was 19.335 mills, and the total for 2026 is 19.435. This means that, in the example above of a property with a \$45,000 assessed value, the amount collected by the Borough was \$870.08 in 2025 and \$874.58 in 2026. This is an increase of \$4.50 annually. The County did not increase its real estate tax millage; however, there was an increase of 3.1979 mills for the 2025/2026 school year from Bellefonte Area School District over the 2024/2025 rate.



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TAX LEVY ORDINANCE NO. 12152025-01

AN ORDINANCE OF THE BOROUGH OF Bellefonte

County of Centre, Commonwealth of Pennsylvania, fixing the tax rate for the year 2026.

BE IT ORDAINED AND ENACTED, and it is hereby ordained and enacted by the Borough Council of the Borough of Bellefonte County of Centre, Commonwealth of Pennsylvania:

That a tax be and the same is hereby levied on all real property within the Borough of Bellefonte. Subject to taxation for the fiscal year 2026 as follows:

Tax rate for general purposes, the sum of 15.155 mills
on each dollar of assessed valuation, or the sum of _____ cents
on each one hundred dollars of assessed valuation.

For debt purposes, the sum of _____ mills
on each dollar of assessed valuation, or the sum of _____ cents
on each one hundred dollars of assessed valuation.

For Streetlights purposes, the sum of 1.15 mills
on each dollar of assessed valuation, or the sum of _____ cents
on each one hundred dollars of assessed valuation.

For Fire Department purposes, the sum of .92 mills
on each dollar of assessed valuation, or the sum of _____ cents
on each one hundred dollars of assessed valuation.

For Fire Equipment purposes, the sum of .36 mills
on each dollar of assessed valuation, or the sum of _____ cents
on each one hundred dollars of assessed valuation.

For Parks & Recreation purposes, the sum of 1.35 mills
on each dollar of assessed valuation, or the sum of _____ cents
on each one hundred dollars of assessed valuation.

For EMS purposes, the sum of .50 mills
on each dollar of assessed valuation, or the sum of _____ cents
on each one hundred dollars of assessed valuation.

The same being summarized in tabular form as follows:

	Mills on Each Dollar of Assessed Valuation		Cents on Each One Hundred Dollars of Assessed Valuation
Tax Rate for General Purposes	<u>15.155</u>	Mills	<u>1.5155</u>
Tax Rate for <u>Streetlights</u>	<u>1.15</u>	Mills	<u>.115</u>
Tax Rate for <u>Fire Department</u>	<u>.92</u>	Mills	<u>.092</u>
Tax Rate for <u>Fire Equipment</u>	<u>.360</u>	Mills	<u>.036</u>
Tax Rate for <u>Parks & Recreation</u>	<u>1.35</u>	Mills	<u>.135</u>
Tax Rate for <u>EMS</u>	<u>.50</u>	Mills	<u>.050</u>
Tax Rate for _____	_____	Mills	_____
Tax Rate for _____	_____	Mills	_____
Tax Rate for _____	_____	Mills	_____
Tax Rate for _____	_____	Mills	_____
TOTAL	<u>19.435</u>	Mills	<u>1.9435</u>

That any ordinance, or part of ordinance, conflicting with this ordinance be and the same is hereby repealed insofar as the same affects this ordinance.

Adopted the 15th day of December, A.D. 2025.

Interim Borough Manager

President of Borough Council

CERTIFICATION

*To the Secretary of Community and Economic Development
Commonwealth of Pennsylvania, Harrisburg, Pennsylvania*

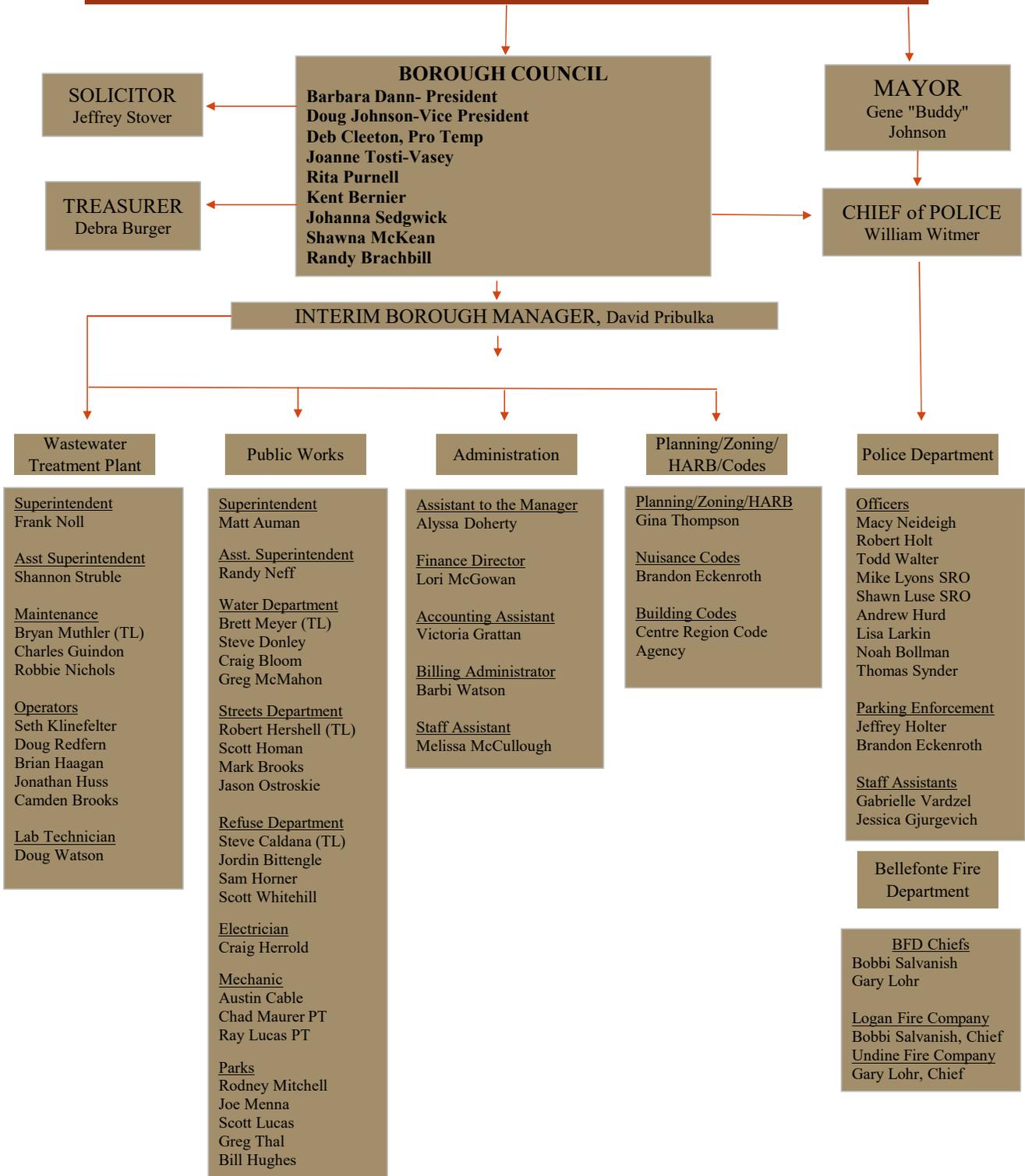
I HEREBY CERTIFY that the foregoing is a true and correct copy of Ordinance No. 12152025-01

Enacted by the _____ Council of the Borough of Bellefonte _____ on the
15th day of December, A.D. 2025.

Secretary/Clerk

(SEAL)

RESIDENTS of BELLEFONTE BOROUGH



2025 Goals Update as of December 2025

Goals Completed in 2025

- **Volunteer Appointments to ABCs:** Majority of appointments and reappointments completed.
- **Real Estate Tax Collection Transition:** New vendor operating effectively after initial adjustments.
- **Street Paving Project:** Completed.
- **Police Department First Floor Renovation:** Completed.
- **Police Policy and Procedure Review:** Initial review completed.
- **Stamped Crosswalks on South Spring Street:** Completed.
- **Loading/Unloading Zone Ordinance Update:** Completed and codified.
- **Governors Park—Upper Restroom Rehabilitation:** Completed (Summer 2025).
- **Streetlight Pole Replacement and Re-Wiring Allegheny and W. Linn Streets:** Completed.
- **Consider Rejoining the Pennsylvania Municipal League:** Council vote failed.

Ongoing Goals

- **Volunteer Recruitment for ABC Vacancies:** Several vacancies remain (Planning, Zoning Hearing Board, HARB Alt., Civil Service Alt., Vacancy Board).
- **Police Policy and Procedure Updates:** Continuing.
- **Public Transit Task Force:** Committees soliciting representation for regional coordination efforts.
- **Community and Economic Development Initiatives:** Continuing as opportunities arise.

- **Property Maintenance Code Review and Enforcement:** Council may revisit the 2023 Code; other municipalities implementing January 2026.
- **Big Spring Cover Project:** Design complete; funding options under review prior to bidding.
- **Infrastructure Repair and Replacement:** Continuing as funding permits.
- **Sewer Line I&I Inspections:** Ongoing.
- **Traffic Signal Installation (Parkview & Zion):** Grant awarded; estimated completion October 2026.
- **ROW Stump Grinding and Governor's Park Removals:** In progress.
- **Borough Associations:** Continued participation encouraged; conference attendance budgeted.
- **LERTA Program Promotion:** Ongoing.
- **Crosswalk Lighting Enhancements:** Improvements underway; grant opportunities being explored.
- **Potter Street Property Transfer:** Subdivision completed; final approvals pending. Feasibility study funded for 2026.
- **Website Improvements:** Ongoing with visible progress.

Areas Needing Further Advancement

- **STMP Recommendations:** Suggested restructuring to emphasize plan updates and evaluation of DCED MAP opportunities.
- **Electronic Archiving Project:** Pending intern support; coordination underway with PSU Sustainability Institute.
- **Complete Streets Initiatives:** Draft policy prepared; potential PSU student involvement being assessed.
- **Junior Council Program:** Under review; coordination with Trafford Borough for program development.
- **Governors Park Ballfield Funding Discussion (with BASD):** No update.
- **Community Economic Development Outreach:** No update.
- **WWTP Automation to Reduce Third Shift:** Not yet achieved.
- **Asset Management and Capital Improvement Planning:** Not complete.
- **Seasonal Staffing for Winter Maintenance:** Under consideration.
- **Support to Fire Executive Board on Budget Process:** Not complete.

New Goals Proposed

- **Invest in Workforce Training and Safety:** Continue strengthening staff competencies and workplace safety practices.
- **Evaluate Expansion of LERTA to Residential Uses:** Discussion ongoing; no recommendation yet.
- **Assess Integration of AI/GPT and Data Analytics Tools:** Opportunity to improve operational efficiency and decision-making.

GENERAL FUND

QUICK FACTS:

- ✓ No tax increase is being proposed for the General Fund.
- ✓ The General Fund consists of revenue/expenses for: council; executive; mayor; treasurer; real estate tax collector; general government operations; police service; crossing guards; parking enforcement; animal control; nuisance code enforcement; planning/zoning/HARB administration; and streets department.
- ✓ The primary source of funding is the real estate tax and the Earned Income Tax.
- ✓ Bellefonte Borough's tax base (taxable property and wage earners) is relatively small making it a challenge to provide the same level of services each year.
- ✓ Approximately \$394,550 of unrestricted fund balance are proposed to be carried over to 2026 to balance the Fund.

GENERAL FUND DETAILED CURRENT YEAR AND 2026 FINAL BUDGET

Acct #	<u>Revenue</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
301.100	Real Estate Tax Rev - Current	\$1,472,667	\$1,379,500	\$1,455,734	\$1,450,000
301.200	Real Estate Tax Rev - Supplement	\$1,763	\$750	\$951	\$800
301.400	Real Estate Tax Rev - Delinquent	\$33,496	\$25,000	\$54,786	\$30,000
310.100	Real Estate Transfer Tax Revenue	\$128,861	\$110,500	\$144,515	\$125,000
310.200	Earned Income Tax Revenue	\$1,122,684	\$820,000	\$835,080	\$800,000
310.501	LST Tax Revenue	\$124,150	\$110,000	\$82,702	\$75,000
321.800	Franchise Revenue (Cable TV)	\$97,846	\$91,000	\$88,822	\$80,000
322.500	Street Opening Permit Revenue	\$23,240	\$10,000	\$2,310	\$2,000
322.902	Dumpster Permit Revenue	\$510	\$410	\$330	\$270
322.903	Contractor Trailer Permit Fee	\$60	\$20	\$20	\$20
331.100	J P Fine Revenue	\$11,950	\$10,000	\$11,994	\$10,000
331.101	Probation Office Fine Revenue	\$6,978	\$5,600	\$4,832	\$4,700
331.102	Restitution	\$990	\$40	\$279	\$100
331.121	Ordinance Violation Revenue - Codes	\$1,750	\$1,000	\$300	\$850
331.130	State Police Fine Revenue	\$2,244	\$2,000	\$1,864	\$1,700
331.140	Parking Fine Revenue	\$22,200	\$20,000	\$20,288	\$18,000
331.145	Boot Fine Revenue	\$100	\$0	\$0	\$0



341.010	Interest Income - Checking, Savings	\$40,041	\$20,000	\$45,145	\$38,000
341.020	Interest Income - Sweep Acct	\$41,946	\$36,000	\$47,027	\$40,000
342.531	Tower Rental Revenue	\$1,200	\$1,200	\$1,200	\$1,200
342.534	CW Tank Rental Revenue - AT&T	\$34,122	\$34,120	\$34,122	\$34,120
342.560	Meter Bag Rental Revenue	\$5,380	\$3,500	\$1,450	\$1,200
354.000	State Grant Revenue	\$8,678	\$0	\$3,822	\$0
355.010	Public Utility Realty Tax Revenue	\$2,844	\$2,650	\$3,029	\$3,000
355.040	Liquor License Revenue	\$2,000	\$1,800	\$2,000	\$2,000
355.050	Act 205 Pension State Aid Revenue	\$201,478	\$175,000	\$155,424	\$135,000
355.070	Firemen's Relief Assoc Revenue	\$33,923	\$32,000	\$36,297	\$35,000
355.090	Act 13 Revenue	\$754	\$500	\$658	\$500
357.030	County Liquid Fuels Grant	\$0	\$50,000	\$50,000	\$0
358.500	County CATA Contract Revenue	\$7,639	\$7,700	\$4,583	\$0
361.300	Prelim/Final Sub/Land Dev Plan Revenue	\$0	\$0	\$3,345	\$0
361.330	Zoning/Sub/Land Dev Permit Revenue	\$0	\$0	\$960	\$0
361.331	Land Development Permit Revenue	\$795	\$0	\$0	\$0
361.332	Zoning Variance Application Fee Revenue	\$400	\$0	\$400	\$0
361.335	Zoning Permit Fee Revenue	\$5,230	\$4,750	\$6,545	\$5,000
361.336	Zoning Permit-Short Term Rental Fee	\$2,730	\$2,700	\$3,250	\$2,990
361.900	Fence Permit Revenue	\$200	\$150	\$150	\$150
361.950	HARB Application Fee	\$975	\$875	\$950	\$875
362.111	Sale of Accident Report Revenue	\$990	\$750	\$1,065	\$850
362.130	False Alarm Revenue	\$800	\$500	\$1,175	\$800
362.140	Crossing Guard Revenue	\$1,533	\$3,120	\$1,460	\$1,400
362.160	Task Force Reimbursement Rev	\$715	\$0	\$0	\$0
362.451	Home Occupation Business Permit	\$50	\$0	\$150	\$50
362.470	Sign Permit Revenue	\$370	\$225	\$315	\$275
362.471	Admin Fee for Permits - CR COG	\$6,038	\$5,000	\$5,012	\$5,100
362.800	Lien Letter Fee Revenue	\$20	\$0	\$5	\$0
362.950	Other Permit Revenue	\$850	\$50	\$1,245	\$250
362.960	Reimb for Special Police Services	\$27,400	\$24,000	\$33,070	\$27,000
362.961	Reimb for SRO - Police	\$0	\$0	\$0	\$232,095
362.962	Reimb for SRO Wages - Police	\$129,660	\$134,000	\$139,904	\$0
362.963	Reimb for SRO Medicare - Police	\$1,880	\$1,945	\$2,005	\$0

GENERAL FUND



362.964	Reimb for SRO Retirement - Police	\$22,715	\$23,475	\$24,519	\$0
362.965	Reimb for SRO Insurance - Police	\$43,928	\$46,000	\$50,265	\$0
362.966	Reimb for SRO Expenses - Police	\$145	\$750	\$150	\$0
363.210	Parking Meter Revenue	\$150,310	\$135,000	\$138,487	\$126,000
363.221	Parking Permit Revenue	\$80,880	\$75,000	\$73,828	\$67,000
364.900	Sewer Dye Test Revenue	\$800	\$500	\$1,150	\$0
383.160	Special Event Fee Revenue	\$25	\$0	\$0	\$0
387.001	Donation to Police Dept Revenue	\$10	\$0	\$2,400	\$0
389.000	Miscellaneous Revenue	\$12	\$0	\$0	\$0
389.001	Miscellaneous Rev - Police Dept	\$470	\$0	\$0	\$0
391.100	Sale of Fixed Assets Revenue	\$825	\$100	\$0	\$0
391.101	Sale of Fixed Assets Revenue-Police	\$2,150	\$100	\$4,150	\$0
391.102	Sale of Fixed Assets/Scrap Metal Revenue-Streets	\$9,457	\$100	\$11,454	\$1,000
341.010. A	Interest Income - 301 N Spring St	\$97	\$90	\$50	\$45
342.200. A	Rental Income - 301 N Spring St	\$82,533	\$84,370	\$82,094	\$81,345
391.100. A	Sale of Miscellaneous Items - 301 N Spring St	<u>\$725</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Subtotal - Revenue	<u>\$4,007,213</u>	<u>\$3,493,840</u>	<u>\$3,679,115</u>	<u>\$3,440,685</u>
392.001. A	Transfer in from General Fund-to cover Boro offices costs	\$18,005	\$9,380	\$8,900	\$0
392.006	Transfer In from Water	\$110,000	\$100,000	\$100,000	\$110,000
392.008	Transfer In from Sewer	\$150,000	\$140,000	\$140,000	\$150,000
392.009	Transfer In from Refuse	\$75,000	\$70,000	\$70,000	\$80,000
392.096	Transfer in from Health Ins Fund	\$0	\$0	\$0	\$7,440
392.095	Transfer In from Capital Projects - Streets	<u>\$0</u>	<u>\$67,000</u>	<u>\$0</u>	<u>\$0</u>
	Subtotal - Transfers In	<u>\$353,005</u>	<u>\$386,380</u>	<u>\$318,900</u>	<u>\$347,440</u>
399.001	Use of Fund Balance	<u>\$0</u>	<u>\$177,000</u>	<u>\$0</u>	<u>\$232,550</u>
399.003	Use of Fund Balance - Parking	<u>\$0</u>	<u>\$51,000</u>	<u>\$0</u>	<u>\$162,000</u>
	Total Revenue, Transfers In & Fund Balance	<u>\$4,360,218</u>	<u>\$4,108,220</u>	<u>\$3,998,015</u>	<u>\$4,182,675</u>



Acct #	<u>Expenses</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
400.105	Elected Officials Stipend Expense	\$13,500	\$13,500	\$13,500	\$13,500
400.192	Social Security Exp - Council	\$1,033	\$1,035	\$1,033	\$1,035
400.210	Office Supplies Expense - Council	\$150	\$175	\$175	\$200
400.215	Postage Expense - Council	\$25	\$35	\$35	\$90
400.246	Supplies Expense - Council	\$522	\$150	\$184	\$200
400.260	Minor Equipment Expense - Council	\$2,555	\$50	\$0	\$0
400.314	Legal Expense - Council	\$6,569	\$5,000	\$4,165	\$5,000
400.317	Data Processing Expense - Council	\$2,335	\$2,500	\$2,484	\$2,700
400.320	IT Services Expense - Council	\$3,519	\$3,500	\$2,457	\$2,900
400.329	C-Net Expense - Council	\$19,317	\$19,745	\$20,212	\$20,345
400.341	Advertising Expense - Council	\$285	\$475	\$733	\$700
400.342	Printing Expense - Council	\$0	\$100	\$87	\$150
400.344	Copy Expense - Council	\$158	\$160	\$160	\$175
400.420	Membership/Dues/Sub Expense - Council	\$1,778	\$1,800	\$1,499	\$2,150
400.460	Conf/Meeting/Seminar Expense-Council	\$4,965	\$5,000	\$4,641	\$5,000
400.540	Contribution to Airport	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,000</u>
	Subtotal - Council Expense	<u>\$56,711</u>	<u>\$53,225</u>	<u>\$51,364</u>	<u>\$59,145</u>
401.110	Executive Salary Expense (Appointed)	\$120,583	\$120,250	\$74,520	\$120,000
401.114	Jury Duty Pay - Exec	-\$11	\$0	\$0	\$0
401.192	Executive SS Expense (Appointed)	\$9,114	\$9,100	\$5,636	\$9,180
401.193	Enrollment/Admin Exp - PMRS - Exec	\$0	\$0	\$0	\$20
401.196	Health Insurance Expense - Executive	\$14,594	\$17,000	\$12,864	\$31,000
401.197	Retirement Expense - Exec	\$151	\$0	\$0	\$0
401.198	Health Care Expense - In House - Exec	\$1,184	\$1,300	\$1,647	\$800
401.199	Life Insurance Expense - Exec	\$286	\$300	\$167	\$300
401.210	Office Supplies Expense - Exec	\$125	\$160	\$160	\$175
401.215	Postage Expense - Exec	\$30	\$40	\$40	\$50
401.231	Fuel Expense - Exec	\$154	\$200	\$15	\$150
401.246	Materials & Supplies Expense - Exec	\$16	\$0	\$108	\$150
401.260	Minor Equipment Expense - Exec	\$0	\$300	\$0	\$150
401.314	Legal Expense - Exec	\$0	\$0	\$56	\$500



401.317	Data Processing Expense - Exec	\$160	\$180	\$75	\$180
401.320	IT Services Expense - Exec	\$762	\$1,000	\$816	\$1,000
401.321	Telephone Expense - Exec	\$145	\$0	\$0	\$0
401.324	Cell Phone Expense - Exec	\$480	\$480	\$120	\$480
401.325	Internet Expense - Exec	\$50	\$0	\$0	\$0
401.342	Printing Expense - Exec	\$73	\$80	\$29	\$80
401.344	Copy Expense - Exec	\$80	\$125	\$100	\$150
401.351	Commercial Insurance Expense - Exec	\$100	\$0	\$0	\$0
401.354	Workers Comp Ins Expense - Exec	\$680	\$100	\$50	\$100
401.361	Electricity Expense - Exec	\$45	\$0	\$0	\$0
401.410	Conf/Meeting Expense - Exec	\$634	\$0	\$300	\$600
401.420	Dues/Sub/Membership Expense - Exec	\$315	\$350	\$200	\$350
401.450	Contracted Services Expense - Exec	\$0	\$0	\$24,200	\$0
401.450. A	Contracted Services Exp-Interim Boro Mgr- Exec	\$0	\$0	\$53,800	\$37,800
401.451. A	Contracted Service Exp- Lodging/Mileage-Interim Boro Mgr.	\$0	\$0	\$9,048	\$6,780
401.460	Training Expense - Exec	<u>\$85</u>	<u>\$450</u>	<u>\$0</u>	<u>\$1,000</u>
	Subtotal - Executive Expense	<u>\$149,833</u>	<u>\$151,415</u>	<u>\$183,950</u>	<u>\$210,995</u>
401.901	Mayor Stipend Expense	\$1,500	\$1,500	\$1,500	\$1,500
401.902	Mayor Social Security Expense	\$115	\$115	\$115	\$115
401.910	Mayor Office Supplies Expense	\$30	\$50	\$50	\$50
401.915	Mayor Postage Expense	\$20	\$30	\$30	\$40
401.917	Mayor Data Processing Expense	\$79	\$125	\$125	\$135
401.920	Mayor IT Expense	\$290	\$400	\$477	\$500
401.921	Mayor Phone Expense	\$90	\$100	\$100	\$120
401.940	Mayor Internet Expense	\$99	\$135	\$135	\$150
401.941	Mayor Minor Equipment Expense	\$21	\$50	\$0	\$0
401.942	Mayor Supplies Expense	\$123	\$100	\$99	\$100
401.944	Mayor Copy Expense	\$30	\$65	\$65	\$65
401.945	Mayor Printing Expense	\$0	\$75	\$0	\$50
401.946	Mayor Dues/Member/Sub Expense	\$80	\$150	\$80	\$100
401.951	Mayor Commercial Insurance Expense	\$300	\$350	\$350	\$310
401.960	Mayor Conf/Seminar Expense	\$0	\$250	\$0	\$150
401.961	Mayor Electricity Expense	\$20	\$100	\$100	\$200



401.980	Mayor Miscellaneous Expense	<u>\$2,970</u>	<u>\$25</u>	<u>\$0</u>	<u>\$25</u>
	Subtotal - Mayor Expenses	<u>\$5,767</u>	<u>\$3,620</u>	<u>\$3,226</u>	<u>\$3,610</u>
402.355	Treas Bond Insurance Expense	\$946	\$1,100	\$850	\$1,100
402.900	Treasurer Stipend Expense	\$1,500	\$1,500	\$1,500	\$1,500
402.901	Treasurer Social Security Expense	<u>\$115</u>	<u>\$115</u>	<u>\$115</u>	<u>\$115</u>
	Subtotal - Treasurer Expenses	<u>\$2,561</u>	<u>\$2,715</u>	<u>\$2,465</u>	<u>\$2,715</u>
403.951	R/E Tax Collector Salary Expense	\$5,208	\$5,400	\$5,285	\$5,400
403.952	R/E Tax Coll Social Security Expense	\$398	\$415	\$404	\$415
403.953	R/E Tax Coll Copy Expense	\$0	\$100	\$0	\$0
403.954	R/E Tax Coll Training Expense	\$0	\$75	\$0	\$0
403.955	R/E Tax Coll Printing Expense	\$659	\$100	\$239	\$275
403.956	R/E Tax Coll Postage/Envelopes Expense	\$983	\$100	\$576	\$650
403.957	R/E Tax Coll Audit Expense	\$800	\$900	\$825	\$850
403.958	R/E Tax Coll Bond Expense	\$0	\$1,150	\$0	\$1,100
403.959	R/E Tax Collection Costs - GSS	<u>\$0</u>	<u>\$3,500</u>	<u>\$3,000</u>	<u>\$3,000</u>
	Subtotal - R/E Tax Collector Expenses	<u>\$8,047</u>	<u>\$11,740</u>	<u>\$10,329</u>	<u>\$11,690</u>
406.112	Salary Expense - GG	\$324,696	\$344,000	\$323,919	\$385,000
406.180	Overtime Wages - GG	\$0	\$200	\$686	\$1,200
406.192	Social Security Expense - GG	\$23,935	\$26,000	\$23,730	\$28,500
406.193	Enrollment/Admin Exp - PMRS - GG	\$0	\$70	\$46	\$70
406.196	Health Insurance Expense - GG	\$80,662	\$90,000	\$96,514	\$107,000
406.197	Retirement Expense - GG	\$6,054	\$14,000	\$9,715	\$15,000
406.198	Health Care Exp - In House - GG	\$3,850	\$3,850	\$3,100	\$3,100
406.199	Life Insurance Expense - GG	\$688	\$800	\$505	\$600
406.210	Office Supplies Expense - GG	\$644	\$2,000	\$2,000	\$2,000
406.215	Postage Expense - GG	\$1,120	\$1,200	\$1,200	\$1,500
406.226	Janitorial Supplies Expense - GG	\$1,718	\$0	\$0	\$0
406.231	Fuel Expense - GG	\$0	\$50	\$0	\$25
406.241	Materials & Supplies Expense - GG	\$678	\$700	\$466	\$650
406.242	Safety Committee Expense - GG	\$0	\$10	\$10	\$10



406.249	Computer Software Expense - GG	\$2,286	\$2,975	\$3,129	\$3,300
406.251	Vehicle & Equipment Maint Exp - GG	\$991	\$1,200	\$457	\$1,000
406.260	Minor Equipment Expense - GG	\$8,112	\$9,000	\$10,584	\$9,000
406.300	Update Codes Expense - GG	\$4,689	\$5,000	\$2,232	\$5,000
406.310	Legal Expense - GG	\$4,290	\$4,000	\$2,225	\$3,000
406.311	Audit Expense - GG	\$4,225	\$5,000	\$3,580	\$4,100
406.317	Data Processing Expense - GG	\$1,990	\$2,200	\$2,200	\$2,200
406.318	Janitorial Services Expense - GG	\$3,360	\$0	\$0	\$0
406.319	Fire Permit Exp-Borough Building-GG	\$200	\$0	\$0	\$0
406.320	IT Services Expense - GG	\$5,979	\$6,000	\$8,694	\$9,200
406.321	Telephone Expense - GG	\$817	\$0	\$0	\$0
406.324	Cell Phone Expense - GG	\$1,320	\$1,440	\$960	\$960
406.325	Internet Expense - GG	\$227	\$0	\$0	\$0
406.331	Travel Expense - GG	\$0	\$25	\$0	\$25
406.341	Advertising Expense - GG	\$73	\$250	\$547	\$250
406.342	Printing Expense - GG	\$1,255	\$1,600	\$1,768	\$2,100
406.344	Copy Expense - GG	\$563	\$625	\$573	\$625
406.351	Commercial Ins Expense - GG	\$3,250	\$0	\$0	\$0
406.354	Worker's Comp Ins Expense - GG	\$3,400	\$300	\$300	\$310
406.361	Electricity Expense - GG	\$1,000	\$0	\$0	\$0
406.362	Natural Gas Expense - GG	\$250	\$0	\$0	\$0
406.373	Building/Prop Maint/Rep Exp - GG	\$3,502	\$0	\$0	\$0
406.384	Office Equipment Rental Exp - GG	\$4,644	\$2,825	\$2,987	\$2,950
406.420	Dues/Sub/Memberships Exp - GG	\$1,516	\$1,550	\$1,055	\$1,200
406.450	Contracted Services Expense - GG	\$26,034	\$1,000	\$6,049	\$900
406.453	Web Design/Maint Expense - GG	\$874	\$1,200	\$900	\$1,100
406.460	Training/Seminar Expense - GG	\$5,688	\$3,500	\$6,072	\$8,000
406.905	Miscellaneous Expense - GG	<u>\$23</u>	<u>\$100</u>	<u>\$50</u>	<u>\$75</u>
	Subtotal - General Government Expenses	<u>\$534,603</u>	<u>\$532,670</u>	<u>\$516,254</u>	<u>\$599,950</u>
406.700	Capital Expenditures - GG	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Total - General Gov't Expenses	<u>\$534,603</u>	<u>\$532,670</u>	<u>\$516,254</u>	<u>\$599,950</u>



409.210	Office Supplies Expense	\$0	\$0	\$83	\$0
409.215	Postage Expense	\$0	\$0	\$100	\$100
409.226	Janitorial Supplies Expense	\$397	\$1,000	\$984	\$1,100
409.246	Materials & Supplies Exp	\$12,323	\$1,200	\$813	\$1,100
409.260	Minor Equipment Expense	\$356	\$150	\$279	\$0
409.317	Other Services & Charges Expense	\$0	\$0	\$135	\$580
409.318	Janitorial Services Expense	\$16,620	\$14,950	\$18,814	\$16,500
409.319	Pest Control Expense	\$50	\$0	\$200	\$200
409.320	IT Services Expense	\$1,300	\$0	\$0	\$0
409.321	Telephone Expense	\$2,196	\$6,050	\$3,377	\$3,550
409.325	Internet Expense	\$3,290	\$3,635	\$3,459	\$3,600
409.341	Advertising Expense	\$48	\$0	\$0	\$0
409.351	Commercial Ins Expense	\$10,089	\$10,410	\$10,367	\$20,000
409.360	Water/Sewer Utilities Expense	\$3,083	\$2,040	\$2,783	\$3,000
409.361	Electricity Expense	\$18,933	\$19,705	\$21,168	\$23,500
409.362	Natural Gas Expense	\$423	\$435	\$417	\$500
409.367	Refuse Service Expense	\$341	\$375	\$379	\$400
409.369	Security System Expense	\$2,401	\$2,690	\$2,802	\$3,000
409.373	Building/Prop Maint/Rep Exp	\$29,132	\$17,800	\$12,686	\$13,000
409.450	Contracted Services Expense	\$0	\$5,500	\$5,000	\$1,200
409.900	Real Estate Tax Expense	<u>\$7,645</u>	<u>\$7,900</u>	<u>\$7,818</u>	<u>\$8,200</u>
	Subtotal - General Gov't Buildings Expenses	<u>\$108,629</u>	<u>\$93,840</u>	<u>\$91,665</u>	<u>\$99,530</u>
409.700	Capital Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$47,083</u>	<u>\$36,000</u>
	Total - General Gov't Building Expenses	<u>\$108,629</u>	<u>\$93,840</u>	<u>\$138,748</u>	<u>\$135,530</u>
410.112	Salary Expense - Police	\$705,841	\$855,000	\$787,900	\$960,800
410.115	Salary Expense-Part-Time Officer-Police	\$8,139	\$0	\$0	\$0
410.116	Salary Expense- Office Staff - Police	\$33,591	\$43,500	\$45,468	\$50,100
410.117	Social Sec Exp - Office Staff - Police	\$2,570	\$3,330	\$3,376	\$3,835
410.118	Retirement Expense-Office Staff-Police	\$3,197	\$4,350	\$3,455	\$5,010
410.119	Reimb. from Short-Term Disability	-\$641	\$0	\$0	\$0
410.159	Supp Medicare Payments Exp - Police	\$13,779	\$15,000	\$14,216	\$15,000
410.180	Overtime Wages Expense - Police	\$58,064	\$45,000	\$46,663	\$50,000



410.181	Comp Time Wages Expense-Police	\$0	\$1,000	\$0	\$500
410.190	Other Benefits Expense - Police	\$0	\$150	\$0	\$150
410.191	Enrollment/Admin Exp-Retirement-Police	\$0	\$35	\$23	\$50
410.192	Social Security Expense - Police	\$10,752	\$12,500	\$11,872	\$13,935
410.193	Soc Sec Exp-Part-time Officer-Police	\$118	\$0	\$0	\$0
410.194	Unemployment Comp Exp-Office-Police	\$4,213	\$0	\$0	\$0
410.195	Insurance Expense - Police	\$1,866	\$2,500	\$2,886	\$2,875
410.196	Health Insurance Expense - Police	\$326,213	\$350,000	\$382,504	\$440,000
410.197	Retirement Expense - Police	\$54,708	\$25,435	\$25,435	\$45,595
410.198	Health Care Exp - In House - Police	\$7,188	\$11,300	\$11,389	\$12,000
410.199	Life Insurance Expense - Police	\$4,936	\$3,100	\$2,732	\$3,300
410.210	Office Supplies Expense - Police	\$1,528	\$1,600	\$1,589	\$1,700
410.215	Postage Expense - Police	\$700	\$650	\$650	\$700
410.217	Shipping Fees Expense - Police	\$725	\$850	\$586	\$850
410.226	Janitorial Supplies Expense - Police	\$449	\$700	\$645	\$700
410.231	Fuel Expense - Police	\$12,607	\$15,500	\$11,820	\$15,500
410.238	Clothing & Uniform Expense - Police	\$7,332	\$9,000	\$7,369	\$7,000
410.242	Material & Supplies Exp - Police	\$4,300	\$5,200	\$5,187	\$5,200
410.251	Vehicle & Equip Maint Exp - Police	\$12,733	\$15,000	\$5,472	\$15,000
410.260	Minor Equipment Expense - Police	\$21,920	\$5,000	\$10,593	\$5,000
410.311	Audit Expense - Police	\$1,600	\$1,750	\$1,750	\$1,900
410.314	Legal Expense - Police	\$13,752	\$3,000	\$20,521	\$5,000
410.317	Data Processing Expense - Police	\$825	\$950	\$950	\$1,000
410.318	Janitorial Services Expense - Police	\$12,763	\$14,000	\$8,391	\$12,025
410.319	Fire Permit Exp-Borough Building-Police	\$0	\$150	\$130	\$150
410.320	IT Services Expense - Police	\$45,943	\$40,000	\$25,369	\$35,000
410.321	Telephone Expense - Police	\$3,408	\$4,000	\$5,196	\$5,350
410.322	Cable Expense - Police	\$41	\$130	\$0	\$0
410.324	Cell Phone Expense - Police	\$2,474	\$7,400	\$5,314	\$6,175
410.325	Internet Expense - Police	\$2,517	\$2,800	\$2,209	\$2,400
410.326	Body Camera Video Storage Expense	\$7,260	\$7,400	\$7,260	\$3,630
410.327	Radio Maint Expense - Police	\$159	\$150	\$0	\$0
410.329	Airtime Expense - Police	\$1,931	\$2,625	\$2,253	\$3,000
410.331	Travel Expense - Police	\$37	\$50	\$0	\$50



410.341	Advertising Expense - Police	\$190	\$200	\$59	\$200
410.342	Printing Expense - Police	\$759	\$700	\$699	\$700
410.344	Copy Expense - Police	\$318	\$375	\$359	\$375
410.351	Commercial Ins Expense - Police	\$39,998	\$38,000	\$38,000	\$36,500
410.354	Workers Comp Ins Expense - Police	\$37,000	\$29,000	\$29,000	\$29,500
410.355	Workers Comp Exp-Part-time Officer-Pol	\$300	\$0	\$0	\$0
410.446	Interest Expense - Leases - Police	\$487	\$0	\$0	\$0
410.361	Electricity Expense - Police	\$2,983	\$4,150	\$4,150	\$7,500
410.362	Natural Gas Expense - Police	\$1,722	\$1,500	\$1,508	\$2,000
410.373	Building/Property Maint Exp - Police	\$6,840	\$6,000	\$8,776	\$6,000
410.376	Vascar Expense - Police	\$2,076	\$2,200	\$775	\$900
410.386	Copier Rental/Maint Exp-Police	\$1,948	\$1,800	\$1,919	\$2,000
410.400	Investigation Expenses - Police	\$975	\$1,100	\$900	\$1,100
410.420	Dues/Sub/Memberships Exp - Police	\$50	\$100	\$1,318	\$650
410.445	Lease Payment-Body Cameras-Police	\$0	\$0	\$0	\$7,195
410.447	Lease Payment-Radios/Lic Plate Reader	\$15,693	\$15,820	\$15,693	\$15,800
410.448	Lease Payment - Tasers - Police	\$3,540	\$3,540	\$3,540	\$3,540
410.449	Vehicle Lease Payment - Police	\$23,367	\$12,355	\$12,352	\$12,355
410.450	Contracted Services Expense - Police	\$850	\$1,000	\$915	\$1,650
410.460	Training/Seminar Expense - Police	\$6,571	\$6,000	\$4,463	\$7,000
410.461	Conf/Meeting Expense - Police	\$0	\$125	\$125	\$135
410.531	Computer Software Expense - Police	\$16,318	\$9,750	\$1,230	\$9,750
410.532	Contribution to Mobile Command-Police	\$1,428	\$1,500	\$1,428	\$1,200
410.533	Crisis Intervention Team Funding Exp-Pol	\$728	\$800	\$728	\$750
410.535	Central Booking Unit Expense-Police	\$11,746	\$14,245	\$12,348	\$13,525
410.901	SRO Expenses - Police	\$193	\$1,000	\$200	\$1,000
410.905	Miscellaneous Expense - Police	<u>\$356</u>	<u>\$50</u>	<u>\$0</u>	<u>\$50</u>
		-	-	-	-
	Subtotal - Police Operating Expenses	<u>\$1,565,973</u>	<u>\$1,661,415</u>	<u>\$1,601,655</u>	<u>\$1,891,855</u>
		-	-	-	-
410.700	Capital Expenditures - Police	\$161,781	\$45,000	\$156,690	\$0
410.740	Vehicle Purchase Expense - Police	<u>\$20,806</u>	<u>\$15,000</u>	<u>\$0</u>	<u>\$0</u>
		-	-	-	-
	Subtotal - Police Capital Expenses	<u>\$182,587</u>	<u>\$60,000</u>	<u>\$156,690</u>	<u>\$0</u>
		-	-	-	-



	Total Police Expenses	<u>\$1,748,561</u>	<u>\$1,721,415</u>	<u>\$1,758,345</u>	<u>\$1,891,855</u>
* Note: Police expenses are offset by revenue accounts 362.960 thru 362.965					
			-	-	-
419.115	Crossing Guard Salary Expense	\$2,607	\$5,575	\$2,904	\$3,150
419.192	Crossing Guard Social Sec Expense	\$198	\$430	\$222	\$240
419.242	Crossing Guard Materials & Supplies Exp	\$115	\$50	\$32	\$50
419.354	Crossing Guard Workers Comp Exp	<u>\$0</u>	<u>\$180</u>	<u>\$20</u>	<u>\$110</u>
			-	-	-
	Subtotal - Crossing Guard Expenses	<u>\$2,920</u>	<u>\$6,235</u>	<u>\$3,179</u>	<u>\$3,550</u>
419.512	Parking Enforcement Salary Expense	\$49,190	\$52,000	\$58,750	\$69,000
419.516	Parking Enforcement Postage Expense	\$35	\$40	\$40	\$80
419.517	Parking Enforcement Data Proc Exp	\$125	\$135	\$135	\$135
419.520	Parking Enforcement IT/Email Expense	\$668	\$550	\$460	\$550
419.524	Parking Enforcement-Cell Phone Exp	\$36	\$650	\$0	\$0
419.531	Parking Enforcement Fuel Expense	\$486	\$550	\$381	\$525
419.538	Parking Enforcement Uniform Expense	\$683	\$900	\$412	\$800
419.541	Parking Enforcement Advertising Exp	\$0	\$200	\$0	\$200
419.542	Parking Enforcement Mat & Supp Exp	\$718	\$1,100	\$1,041	\$1,100
419.544	Parking Enforcement Copy Expense	\$35	\$35	\$35	\$50
419.560	Parking Enforcement-Minor Equipment	\$0	\$0	\$5,715	\$5,000
419.575	Parking Enforce-Warranty/Data Plan/Lic Exp	\$6,816	\$8,000	\$6,816	\$7,200
419.582	Parking Lot Rental Expense	\$2,000	\$2,000	\$2,000	\$2,000
419.592	Parking Enforcement SS Expense	\$3,817	\$3,980	\$4,495	\$5,280
419.593	Parking Enforce Enrollment/Admin-Retire	\$0	\$20	\$0	\$0
419.597	Parking Enforcement Retirement Exp	\$571	\$1,445	\$1,094	\$900
419.610	Parking Enforcement Office Supp Exp	\$40	\$50	\$45	\$50
419.621	Parking Enforcement Phone Expense	\$26	\$110	\$110	\$110
419.625	Parking Enforcement-Internet Expense	\$97	\$160	\$160	\$175
419.642	Parking Enforcement Printing Expense	\$127	\$1,000	\$562	\$750
419.651	Parking Enforcement Vehicle & Equip Maint Exp	\$504	\$500	\$212	\$500
419.653	Parking Meter & Equip Maint Expense	\$1,545	\$1,000	\$9,660	\$9,000
419.654	Parking-Kiosk & Meter Charges Expense	\$40,009	\$43,000	\$40,328	\$43,000



419.661	Parking Enforcement-Electricity Expense	\$150	\$150	\$150	\$200
419.716	Dog Handling/Boarding Expense	\$916	\$1,000	\$0	\$0
419.751	Parking Enforcement Comm Ins Exp	\$1,250	\$1,200	\$1,200	\$1,200
419.754	Parking Enforcement Workers Comp Exp	\$1,450	\$1,640	\$1,640	\$1,450
419.902	Parking Enforce-Miscellaneous Exp	\$37	\$30	\$37	\$50
445.240	Parking Lot Maintenance Expense	\$0	\$250	\$100	\$150
445.321	Parking Lot-EV Charging Electricity Exp	\$723	\$850	\$708	\$850
445.420	Maintenance of Parking Lots	\$760	\$1,000	\$0	\$1,000
445.450	Parking Lot-EV Expense	\$9,956	\$200	\$285	\$500
445.478	Alternative Fuels Tax-EV Stations	<u>\$232</u>	<u>\$275</u>	<u>\$199</u>	<u>\$275</u>
	Subtotal - Parking Enforce Operating Exp	<u>\$123,002</u>	<u>\$124,020</u>	<u>\$136,771</u>	<u>\$152,080</u>
419.700	Parking Meter Equipment Expense	<u>\$253</u>	<u>\$51,000</u>	<u>\$0</u>	<u>\$10,000</u>
	Subtotal - Parking Enforce Capital Exp	<u>\$253</u>	<u>\$51,000</u>	<u>\$0</u>	<u>\$10,000</u>
	Total Parking Enforcement Expenses	<u>\$123,255</u>	<u>\$175,020</u>	<u>\$136,771</u>	<u>\$162,080</u>
413.112	Salary Expense - Codes	\$7,736	\$10,100	\$4,021	\$10,000
413.192	Social Security Expense - Codes	\$592	\$775	\$308	\$765
413.210	Office Supplies Expense - Codes	\$60	\$75	\$30	\$75
413.215	Postage Expense - Codes	\$40	\$55	\$55	\$100
413.231	Fuel Expense - Codes	\$7	\$35	\$0	\$35
413.242	Materials & Supplies Expense - Codes	\$29	\$25	\$0	\$25
413.260	Minor Equipment Expense - Codes	\$794	\$65	\$0	\$65
413.311	Audit Expense - Codes	\$0	\$0	\$0	\$50
413.317	Data Processing Expense - Codes	\$125	\$130	\$95	\$130
413.320	IT Services Expense - Codes	\$837	\$850	\$576	\$800
413.321	Telephone Expense - Codes	\$50	\$0	\$0	\$0
413.325	Internet Expense - Codes	\$35	\$0	\$0	\$0
413.341	Advertising Expense - Codes	\$0	\$100	\$0	\$100
413.342	Printing Expense - Codes	\$0	\$125	\$50	\$125
413.344	Copy Expense - Codes	\$100	\$100	\$75	\$120
413.351	Commercial Ins Expense - Codes	\$90	\$0	\$0	\$0
413.354	Workers Comp Ins Exp - Codes	\$25	\$30	\$15	\$30



413.361	Electricity Expense - Codes	\$40	\$0	\$0	\$0
413.460	Training/Seminar Expense - Codes	<u>\$0</u>	<u>\$150</u>	<u>\$25</u>	<u>\$50</u>
	Subtotal - Code Expenses	<u>\$10,560</u>	<u>\$12,615</u>	<u>\$5,250</u>	<u>\$12,470</u>
414.210	Office Supplies Expense- PLAN/ZONING	\$150	\$175	\$175	\$200
414.215	Postage Expense - PLAN/ZONING	\$65	\$85	\$85	\$125
414.231	Fuel Expense - PLAN/ZONING	\$30	\$50	\$25	\$50
414.243	Misc Supplies Expense - PLAN/ZONING	\$16	\$25	\$0	\$25
414.260	Minor Equipment Exp- PLAN/ZONING	\$0	\$50	\$0	\$1,000
414.311	Audit Expense - PLANNING/ZONING	\$0	\$0	\$0	\$50
414.314	Legal Expense - PLANNING/ZONING	\$6,812	\$4,000	\$5,491	\$4,000
414.317	Data Processing Expense -PLAN/ZON	\$250	\$250	\$852	\$600
414.320	IT Services Expense - PLAN/ZONING	\$763	\$800	\$771	\$875
414.321	Telephone Expense-PLAN/ZONING	\$55	\$0	\$0	\$0
414.325	Internet Expense - PLAN/ZONING	\$35	\$0	\$0	\$0
414.331	Travel Expense - PLAN/ZONING	\$0	\$50	\$0	\$25
414.341	Advertising Expense - PLAN/ZONING	\$134	\$250	\$0	\$275
414.342	Printing Expense - PLAN/ZONING	\$148	\$75	\$251	\$75
414.344	Copy Expense - PLAN/ZONING	\$159	\$175	\$229	\$185
414.351	Commercial Ins Expense- PLAN/ZONING	\$0	\$0	\$175	\$0
414.361	Electricity Expense - PLAN/ZONING	\$35	\$0	\$5,000	\$0
414.384	Contracted Services-In House- Plan/Zion	\$31,466	\$35,100	\$35,193	\$36,500
414.460	Training/Seminar Exp- PLAN/ZONING	\$35	\$150	\$150	\$150
414.905	Misc Expense - PLAN/ZONING	<u>\$0</u>	<u>\$25</u>	<u>\$0</u>	<u>\$25</u>
	Subtotal - Plan/Zoning Expenses	<u>\$40,153</u>	<u>\$41,260</u>	<u>\$48,396</u>	<u>\$44,160</u>
430.112	Salary Expense - ST	\$321,788	\$365,000	\$342,418	\$400,000
430.180	Overtime Wages Expense - ST	\$20,898	\$25,000	\$25,140	\$27,000
430.191	Work boots Expense - ST	\$1,000	\$2,000	\$2,000	\$2,200
430.192	Social Security Expense - ST	\$25,286	\$29,800	\$26,835	\$29,000
430.193	Enrollment/Admin Exp - PMRS - ST	\$0	\$150	\$93	\$150



430.196	Health Insurance Expense - ST	\$72,991	\$87,000	\$87,425	\$120,500
430.197	Retirement Expense - ST	\$23,023	\$39,000	\$21,408	\$26,000
430.198	Health Care Expense - In-House - ST	\$5,847	\$5,000	\$4,995	\$5,000
430.199	Life Insurance Expense - ST	\$741	\$800	\$3,233	\$880
430.210	Office Supplies Expense - ST	\$394	\$975	\$844	\$875
430.215	Postage Expense - ST	\$450	\$500	\$500	\$650
430.226	Janitorial Supplies Expense - ST	\$387	\$900	\$899	\$900
430.231	Fuel Expense - ST	\$19,773	\$24,000	\$21,820	\$24,000
430.238	Clothing & Uniform Expense - ST	\$2,117	\$3,000	\$2,572	\$3,000
430.245	Street & Road Signs Expense - ST	\$1,592	\$3,000	\$3,731	\$5,000
430.246	Materials & Supplies Expense - ST	\$9,621	\$13,500	\$8,061	\$10,500
430.249	Computer Software Expense - ST	\$250	\$300	\$300	\$450
430.251	Vehicle & Equip Maint Expense - ST	\$41,394	\$31,000	\$35,511	\$35,000
430.255	Shop Supp/Equipment Expense - ST	\$3,305	\$4,400	\$2,534	\$4,400
430.259	Electrical Supplies Expense-ST	\$1,218	\$1,500	\$279	\$1,500
430.260	Tools & Minor Equip Expense - ST	\$5,058	\$2,500	\$4,381	\$2,500
430.311	Audit Expense - ST	\$1,500	\$1,600	\$1,600	\$1,700
430.313	Engineering Expense - ST	\$0	\$300	\$0	\$300
430.314	Legal Expense - ST	\$37	\$400	\$759	\$400
430.317	Data Processing Expense - ST	\$800	\$950	\$950	\$950
430.318	Janitorial Services Expense - ST	\$8,177	\$8,300	\$11,716	\$8,125
430.319	Fire Permit Exp-Borough Building-ST	\$0	\$50	\$130	\$150
430.320	IT Services Expense - ST	\$3,145	\$2,200	\$4,170	\$4,000
430.321	Telephone Expense - ST	\$2,137	\$2,450	\$1,836	\$2,100
430.322	Cable Expense - ST	\$9	\$0	\$0	\$0
430.324	Cell Phone Expense - ST	\$2,795	\$2,725	\$3,072	\$3,300
430.325	Internet Expense - ST	\$165	\$175	\$175	\$225
430.327	Radio Maint Expense - ST	\$0	\$100	\$0	\$100
430.329	Emergency Notification Expense - ST	\$1,671	\$1,800	\$2,020	\$2,100
430.331	Travel Expense - ST	\$101	\$25	\$202	\$150
430.341	Advertising Expense - ST	\$0	\$200	\$887	\$500
430.342	Printing Expense - ST	\$562	\$500	\$935	\$600
430.344	Copy Expense - ST	\$113	\$200	\$334	\$250
430.351	Commercial Ins Expense - ST	\$18,050	\$22,150	\$22,150	\$22,000
430.354	Workers Comp Ins Expense - ST	\$17,100	\$14,625	\$14,625	\$15,250



430.361	Electricity Expense - ST	\$1,535	\$1,975	\$2,072	\$3,700
430.362	Natural Gas Expense - ST	\$8,846	\$12,700	\$10,877	\$12,700
430.373	Building/Prop Maint Expense - ST	\$6,763	\$10,000	\$5,965	\$6,000
430.384	Equipment Rental Expense - ST	\$1,463	\$1,750	\$1,032	\$1,750
430.420	Dues/Sub/Memberships Expense - ST	\$150	\$85	\$0	\$85
430.450	Contracted Services Expense - ST	\$0	\$1,000	\$1,049	\$1,000
430.460	Training/Seminar Expense -ST	\$476	\$500	\$1,075	\$1,200
430.470	CDL/Lic/Re-Cert Expense - ST	\$309	\$250	\$254	\$450
430.471	Drug Testing Expense - ST	\$422	\$425	\$261	\$425
430.472	Permit/License Fees Expense - ST	\$395	\$500	\$135	\$325
430.474	Repairs to Private Property Exp - ST	\$939	\$1,000	\$3,484	\$1,000
430.701	Lease/Loan Payments-ST	\$8,634	\$21,000	\$8,140	\$8,140
430.905	Miscellaneous Expense - ST	\$67	\$25	\$24	\$25
431.246	Street Cleaning & Painting Expense - ST	\$8,076	\$14,500	\$12,954	\$14,500
433.370	Traffic Signals Maint Expense - ST	\$12,545	\$13,500	\$13,290	\$13,500
438.246	Maintenance of Streets Expense - ST	\$28,951	\$25,000	\$7,214	\$25,000
446.000	Storm Water Mgmt - Storm Drains - ST	<u>\$56,876</u>	<u>\$45,000</u>	<u>\$1,302</u>	<u>\$40,000</u>
	Subtotal - Street Operating Expenses	<u>\$749,942</u>	<u>\$847,285</u>	<u>\$729,667</u>	<u>\$891,505</u>
430.255A	Shop Capital Expenditures - ST	\$2,899	\$0	\$0	\$0
430.700	Capital Expenditures - ST	\$0	\$45,000	\$54,609	\$0
430.706	Curbing/Ramp Expense - ST	\$5,384	\$22,000	\$7,388	\$22,000
430.707	County Liquid Fuels Grant Expense-ST	\$0	\$85,000	\$63,742	\$0
433.740	Parkview Dr Traffic Signal Project Exp	<u>\$11,219</u>	<u>\$50,000</u>	<u>\$19,076</u>	<u>\$0</u>
	Subtotal - Street Capital Expenses	<u>\$19,502</u>	<u>\$202,000</u>	<u>\$144,815</u>	<u>\$22,000</u>
	Total Street Expenses	<u>\$769,444</u>	<u>\$1,049,285</u>	<u>\$874,482</u>	<u>\$913,505</u>
411.500	Firemen's Relief Grant "pass-through"	\$33,923	\$32,000	\$36,297	\$35,000
412.351	Ambulance Commercial Insurance Exp	\$50	\$75	\$75	\$75
412.354	Ambulance Volunteers Work Comp Exp	\$640	\$500	\$500	\$410
441.000	Cemetery Expense	\$3,512	\$4,500	\$4,000	\$4,000
447.000	Bus Service Expense	\$33,386	\$32,000	\$31,028	\$32,000



451.260	Parks Expense	\$2,970	\$0	\$100	\$100
452.530	Contribution to Nitt Valley Jt Rec Auth	\$6,105	\$6,105	\$6,105	\$6,105
455.000	Shade Tree Commission Expense	\$1,789	\$4,000	\$514	\$4,000
456.500	Centre Co Library Expense	\$24,525	\$24,525	\$24,525	\$24,525
459.373	Train Station Expense	\$425	\$250	\$1,782	\$7,500
465.000	Downtown Bellefonte Inc Contribution	\$5,250	\$0	\$0	\$0
481.000	Unemployment Comp Ins Expense	<u>\$6,143</u>	<u>\$6,180</u>	<u>\$6,177</u>	<u>\$0</u>
	Subtotal - Other Expenses	<u>\$118,718</u>	<u>\$110,135</u>	<u>\$111,103</u>	<u>\$113,715</u>
468.210	Office Supplies Expense - HARB	\$75	\$100	\$100	\$150
468.215	Postage Expense - HARB	\$50	\$75	\$75	\$125
468.231	Fuel Expense - HARB	\$5	\$35	\$20	\$35
468.242	Materials & Supplies Expense - HARB	\$0	\$75	\$0	\$50
468.317	Data Processing Expense - HARB	\$450	\$700	\$794	\$850
468.320	IT Services Expense - HARB	\$160	\$200	\$480	\$500
468.321	Telephone Expense - HARB	\$30	\$0	\$0	\$0
468.325	Internet Expense - HARB	\$30	\$0	\$0	\$0
468.331	Travel Expense - HARB	\$0	\$35	\$0	\$25
468.341	Advertising Expense - HARB	\$48	\$200	\$100	\$150
468.342	Printing Expense - HARB	\$0	\$35	\$0	\$35
468.344	Copy Expense - HARB	\$116	\$135	\$135	\$140
468.361	Electricity Expense - HARB	\$15	\$0	\$0	\$0
468.450	Contracted Services Exp - HARB	\$13,590	\$15,040	\$14,463	\$15,645
468.900	Grant Expense - HARB	<u>\$12,909</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Subtotal -HARB Expenses	<u>\$27,478</u>	<u>\$16,630</u>	\$16,167	<u>\$17,705</u>
	Total Operating Expenses	<u>\$3,504,897</u>	<u>\$3,668,820</u>	<u>\$3,511,440</u>	<u>\$4,114,675</u>
	Total Capital Expenses	<u>\$202,342</u>	<u>\$313,000</u>	\$348,588	<u>\$68,000</u>
492.095	Transfer to Capital Projects (paving)	\$47,500	\$47,500	<u>\$47,500</u>	\$0
492.095	Transfer to Capital Projects (streets)	\$70,000	\$70,000	\$70,000	\$0
492.097	Transfer to 301 N Spring St-to cover costs of Borough offices	<u>\$18,005</u>	<u>\$8,900</u>	<u>\$8,900</u>	<u>\$0</u>
	Subtotal - Transfers Out	<u>\$135,505</u>	<u>\$126,400</u>	<u>\$126,400</u>	<u>\$0</u>
	Total Expenses & Transfers Out	<u>\$3,842,744</u>	<u>\$4,108,220</u>	<u>\$3,986,429</u>	<u>\$4,182,675</u>
	Net Income/(Loss)	<u>\$517,474</u>	<u>\$0</u>	<u>\$11,587</u>	<u>\$0</u>

STREET LIGHTING FUND

QUICK FACTS:

- ✓ There is no tax increase for this fund in 2026.
- ✓ Street lighting is paid for by a special line item real estate tax.
- ✓ Bellefonte has over 300 street lights most of which are leased from the electric company.
- ✓ In 2026, a new electricity contract has doubled the Borough's supply costs compared to last year.

STREET LIGHTING FUND DETAILED CURRENT YEAR AND 2026 FINAL BUDGET

Acct #	<u>Revenue</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
301.100	Real Estate Tax Rev - Current	\$106,890.95	\$108,020.00	\$109,987.55	\$108,250.00
301.200	Real Estate Tax Rev - Supplement	\$115.91	\$25.00	\$77.79	\$30.00
301.400	Real Estate Tax Rev - Delinquent	\$1,335.31	\$900.00	\$3,453.53	\$900.00
341.010	Interest Income - Ckg, Svgs	<u>\$580.28</u>	<u>\$100.00</u>	<u>\$2,885.50</u>	<u>\$500.00</u>
	Subtotal-Revenue	<u>\$108,922.45</u>	<u>\$109,045.00</u>	<u>\$116,404.37</u>	<u>\$109,680.00</u>
399.001	Use of Fund Balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$16,800.00</u>
	Total Revenue	<u>\$108,922.45</u>	<u>\$109,045.00</u>	<u>\$116,404.37</u>	<u>\$126,480.00</u>
Acct #	<u>Expenses</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
434.210	Office Supplies Expense	\$10.00	\$20.00	\$20.00	\$30.00
434.215	Postage Expense	\$5.00	\$5.00	\$5.00	\$20.00
434.249	Repairs & Maintenance Supp Exp	\$0.00	\$200.00	\$749.92	\$200.00
434.311	Audit Expense	\$100.00	\$120.00	\$120.00	\$130.00
434.351	Commercial Insurance Expense	\$1,800.00	\$1,900.00	\$1,900.00	\$2,100.00
434.361	Streetlighting Electricity Expense	\$48,983.14	\$51,800.00	\$63,901.55	\$113,000.00
434.370	Repair/Upgrade Streetlight Exp	\$50,504.95	\$55,000.00	\$0.00	\$0.00
434.246	Purchase of New Streetlights	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$11,000.00</u>
	Total Expenses	<u>\$101,403.09</u>	<u>\$109,045.00</u>	<u>\$66,696.47</u>	<u>\$126,480.00</u>
	Net Income/(Loss)	<u>\$7,519.36</u>	<u>\$0.00</u>	<u>\$49,707.90</u>	<u>\$0.00</u>

FIRE DEPARTMENT OPERATING FUND

QUICK FACTS:

- ✓ There is no tax increase for this fund.
- ✓ Bellefonte Borough has a special line item real estate tax to provide funding for fire protection.
- ✓ Under the State’s Borough Code, the Borough must provide for fire protection.
- ✓ There are two volunteer fire companies that provide service to Bellefonte Borough – Logan Fire Company and Undine Fire Company – both operate as the Bellefonte Fire Department, and respond to calls for service outside of the municipal boundary. Other municipalities in their service areas contribute toward operating and capital costs for the Fire Department based on a funding formula.
- ✓ Funds go toward **operating** expenses – all labor is through volunteers.

FIRE DEPARTMENT OPERATING FUND DETAILED CURRENT YEAR AND 2026 FINAL BUDGET

Acct #	Revenue	2024 Actual	2025 Budget	2025 Projected	2026 Budget
	-				
301.100	Real Estate Tax Rev - Current	\$77,738.90	\$85,950.00	\$88,350.05	\$87,460.00
301.200	Real Estate Tax Rev - Supplement	\$91.84	\$25.00	\$56.58	\$30.00
301.400	Real Estate Tax Rev - Delinquent	\$1,669.00	\$1,350.00	\$2,963.06	\$1,355.00
341.010	Interest Income	\$733.44	\$95.00	\$4,083.91	\$2,000.00
351.020	Federal Grant Revenue	\$210,073.59	\$0.00	\$0.00	\$0.00
358.110	Fire Protection Rev (S,B,M)	\$148,836.91	\$163,505.00	\$163,506.32	\$169,955.00
362.111	Fire Report Revenue	\$0.00	\$0.00	\$20.00	\$0.00
387.000	Donation Revenue	<u>\$1,443.32</u>	<u>\$0.00</u>	<u>\$100.00</u>	<u>\$0.00</u>
	Subtotal Revenue	<u>\$440,587.00</u>	<u>\$250,925.00</u>	<u>\$259,079.92</u>	<u>\$260,800.00</u>
		-	-	-	-
399.001	Use of Fund Balance	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$20,000.00</u>
		-	-	-	-
	Total Revenue and Use of Fund Balance	<u>\$440,587.00</u>	<u>\$250,925.00</u>	<u>\$259,079.92</u>	<u>\$280,800.00</u>

FIRE DEPARTMENT OPERATING FUND



<u>Acct #</u>	<u>Expenses</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
411.110	Fire Chief Stipend Expense	\$750.00	\$1,500.00	\$750.00	\$1,500.00
411.192	Fire Chief Social Security Expense	\$57.38	\$115.00	\$57.39	\$115.00
411.210	Office Supplies Expense	\$45.00	\$35.00	\$30.00	\$30.00
411.215	Postage Expense	\$34.82	\$25.00	\$25.00	\$25.00
411.231	Fuel Expense	\$11,052.81	\$13,500.00	\$8,898.14	\$13,000.00
411.242	Safety Equipment Expense	\$0.00	\$3,000.00	\$394.00	\$2,000.00
411.249	Materials & Supplies Expense	\$1,470.00	\$1,000.00	\$1,212.99	\$1,000.00
411.251	Fire Equipment Maintenance Exp	\$64,385.29	\$70,600.00	\$48,228.11	\$56,000.00
411.260	Minor Equipment Expense	\$35,360.04	\$30,000.00	\$22,986.12	\$22,000.00
411.310	Professional Fees Expense	\$0.00	\$0.00	\$1,188.00	\$1,300.00
411.311	Audit Expense	\$300.00	\$400.00	\$400.00	\$420.00
411.314	Legal Expense	\$0.00	\$200.00	\$0.00	\$200.00
411.315	Physicals Expense	\$0.00	\$16,000.00	\$0.00	\$40,000.00
411.317	Data Processing Expense	\$195.00	\$250.00	\$118.88	\$250.00
411.320	IT/ Email Expense	\$408.00	\$450.00	\$425.00	\$550.00
411.324	Cell Phone/IPAD/JetPack Expense	\$11,202.59	\$12,000.00	\$10,228.63	\$10,750.00
411.327	Radio/Pager Maintenance Expense	\$0.00	\$250.00	\$0.00	\$750.00
411.341	Advertising Expense	\$609.18	\$500.00	\$0.00	\$300.00
411.342	Printing Expense	\$0.00	\$30.00	\$0.00	\$30.00
411.344	Copy Expense	\$20.00	\$30.00	\$25.00	\$30.00
411.351	Commercial Ins Expense	\$29,000.00	\$31,000.00	\$31,000.00	\$31,500.00
411.354	Workers Comp Ins Exp	\$35,047.00	\$38,750.00	\$43,707.00	\$46,000.00
411.361	Electricity Expense	\$7,176.83	\$8,700.00	\$17,334.36	\$20,000.00
411.362	Natural Gas Expense	\$11,891.07	\$15,000.00	\$12,462.96	\$15,000.00
411.366	Water Service Expense	\$91.90	\$125.00	\$91.45	\$125.00
411.373	Building Maintenance Expense	\$737.74	\$1,300.00	\$800.12	\$1,300.00
411.420	Dues/Sub/Membership Expense	\$5,349.20	\$5,640.00	\$5,349.20	\$5,600.00
411.902	Federal Grant Expense	\$209,873.59	\$0.00	\$0.00	\$0.00
411.905	Miscellaneous Expenses	\$100.00	\$25.00	\$0.00	\$25.00
411.950	Fire Police Supplies Expense	\$500.00	\$500.00	\$491.32	\$1,000.00

FIRE DEPARTMENT OPERATING FUND



	Subtotal - Expenses	\$425,657.44	\$250,925.00	\$206,203.67	\$270,800.00
		-	-	-	-
492.004	Transfer to Fire Equipment Fund	\$0.00	\$0.00	\$0.00	\$10,000.00
		-	-	-	-
	Total Expenses and Transfers Out	\$425,657.44	\$250,925.00	\$206,203.67	\$280,800.00
		-	-	-	-
	Net Income/(Loss)	\$14,929.56	\$0.00	\$52,876.25	\$0.00

FIRE DEPARTMENT EQUIPMENT FUND

QUICK FACTS:

- ✓ No increase is being proposed for this fund.
- ✓ Bellefonte Borough has a special line item real estate tax to provide funding for fire protection.
- ✓ Under the State’s Borough Code, the Borough must provide for fire protection.
- ✓ Bellefonte Borough is part of the regional Bellefonte Fire Executive Board. The surrounding townships contribute to the Fire Department Equipment Fund based on a funding formula.
- ✓ Funds go toward the purchase of capital equipment to service the Fire Department.

FIRE DEPARTMENT EQUIPMENT FUND DETAILED CURRENT YEAR AND 2026 FINAL BUDGET

Acct #	Revenue	2024 Actual	2025 Budget	2025 Projected	2026 Budget
	-				
301.100	Real Estate Tax Rev - Current	\$34,982.54	\$34,090.00	\$34,489.36	\$34,200.00
301.200	Real Estate Tax Rev - Supplement	\$41.87	\$15.00	\$25.46	\$20.00
301.400	Real Estate Tax Rev - Delinquent	\$801.16	\$500.00	\$1,352.77	\$500.00
341.010	Interest Income	\$300.79	\$50.00	\$1,705.95	\$1,100.00
358.110	Fire Protection Rev (S,B,M)	\$66,585.90	\$66,735.00	\$66,737.95	\$67,490.00
387.000	Donation Revenue	\$1,443.31	\$0.00	\$20,000.00	\$0.00
391.200	Proceeds from Insurance	\$0.00	\$0.00	\$18,930.50	\$0.00
	Subtotal - Revenue	<u>\$104,155.57</u>	<u>\$101,390.00</u>	<u>\$143,241.99</u>	<u>\$103,310.00</u>
		-	-	-	-
392.003	Transfer from Fire Dept Fund	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$10,000.00</u>
		-	-	-	-
	Total Revenue and Transfers In	<u>\$104,155.57</u>	<u>\$101,390.00</u>	<u>\$143,241.99</u>	<u>\$113,310.00</u>

FIRE DEPARTMENT EQUIPMENT FUND



Acct #	Expense	2024 Actual	2025 Budget	2025 Projected	2026 Budget
411.210	Office Supplies Expense	\$5.00	\$10.00	\$10.00	\$10.00
411.215	Postage Expense	\$5.00	\$5.00	\$5.00	\$10.00
411.750	Equipment Expense	\$0.00	\$0.00	\$5,000.00	\$0.00
470.000	Payment on Fire Equipment Loans	\$91,256.44	\$44,715.00	\$44,711.04	\$44,715.00
	Subtotal - Expenses	\$91,266.44	\$44,730.00	\$49,726.04	\$44,735.00
492.095	Transfer to Capital Projects Fund	\$14,500.00	\$56,660.00	\$76,660.00	\$68,575.00
	Total Expenses and Transfers Out	<u>\$105,766.44</u>	<u>\$101,390.00</u>	<u>\$126,386.04</u>	<u>\$113,310.00</u>
	Net Income/(Loss)	<u>-\$1,610.87</u>	<u>\$0.00</u>	<u>\$16,855.95</u>	<u>\$0.00</u>

PARKS & RECREATION FUND

QUICK FACTS:

- ✓ No tax increase is being proposed.
- ✓ Parks are supported primarily by a line item real estate tax which means the revenues can only be used for Parks.
- ✓ State and Federal grants (money that does not have to be paid back) are often used to fund projects within the parks. When applicable, these are shown as revenue into the fund.
- ✓ The Waterfront walkway is considered part of the Parks system. The Borough is planning to implement a winter maintenance program for the walkway.

PARKS FUND DETAILED CURRENT YEAR AND 2026 FINAL BUDGET

Acct #	Revenue	2024 Actual	2025 Budget	2025 Projected	2026 Budget
301.100	Real Estate Tax Rev - Current	\$111,750	\$127,700	\$129,433	\$128,000
301.200	Real Estate Tax Rev - Supplement	\$134	\$40	\$81	\$55
301.400	Real Estate Tax Rev - Delinquent	\$2,559	\$1,700	\$4,403	\$2,140
341.010	Interest Income	\$292	\$35	\$1,702	\$1,200
342.300	Rental Revenue - Governor's Park	\$3,595	\$2,500	\$3,155	\$3,000
342.301	Rental Revenue - Talleyrand Park	\$1,075	\$800	\$500	\$500
342.302	Talleyrand Park Application/Special Event Fee	\$315	\$290	\$265	\$450
342.460	Use of Ballfields at Gov Park	\$4,000	\$2,000	\$3,740	\$2,445
354.400	Intergovernmental Revenue	\$626	\$600	\$600	\$600
367.800	Sale of Fish Food Revenue	\$2,271	\$1,900	\$2,831	\$2,200
383.160	Special Event Fee Revenue	\$250	\$200	\$170	\$0
387.000	Donation Revenue	\$30,166	\$100	\$137	\$90
391.900	Sale of Assets	\$1,150	\$0	\$2,200	\$0
	Subtotal Revenue	\$158,182	\$137,865	\$149,218	\$140,680
	Use of Fund Balance	\$0	\$0	\$0	\$10,000
	Total Revenue and Reserves	\$158,182	\$137,865	\$149,218	\$150,680

PARKS FUND



Acct #	Expenses	2024 Actual	2025 Budget	2025 Projected	2026 Budget
451.112	Salary Expense	\$60,819	\$75,275	\$73,550	\$77,000
451.192	Social Security Expense	\$4,653	\$5,760	\$5,627	\$5,890
451.210	Office Supplies Expense	\$30	\$40	\$145	\$40
451.215	Postage Expense	\$15	\$20	\$20	\$30
451.231	Fuel Expense	\$4,921	\$5,900	\$4,583	\$5,000
451.240	Fish Food Expense	\$143	\$125	\$111	\$125
451.247	Materials & Supplies Expense	\$6,082	\$5,700	\$4,208	\$5,000
451.248	Vandalism Expense	\$0	\$0	\$0	\$1,000
451.251	Vehicle/Equipment Maint Expense	\$1,939	\$2,100	\$2,566	\$2,700
451.260	Minor Equipment Expense	\$0	\$2,030	\$2,244	\$750
451.311	Audit Expense	\$200	\$250	\$250	\$250
451.314	Legal Expense	\$46	\$50	\$0	\$50
451.317	Data Processing Expense	\$100	\$125	\$125	\$130
451.321	Telephone Expense	\$136	\$175	\$122	\$175
451.342	Printing Expense	\$0	\$65	\$65	\$65
451.351	Commercial Insurance Expense	\$4,000	\$5,600	\$5,600	\$5,725
451.354	Workers Comp Insurance Expense	\$2,800	\$2,850	\$2,850	\$2,750
451.361	Electricity Expense	\$2,556	\$2,900	\$2,962	\$5,500
451.375	Property Maintenance Expense	\$1,418	\$1,500	\$2,901	\$1,300
451.376	Park Improvements & Equip Exp	\$950	\$22,000	\$14,050	\$2,000
451.384	Equipment Rental Expense	\$219	\$200	\$0	\$200
451.450	Contracted Services Expense	\$4,950	\$5,200	\$7,160	\$10,000
	Subtotal - Operating Expenses	\$95,977	\$137,865	\$129,139	\$125,680
451.700	Capital Expenditures	\$13,321	\$0	\$25,546	\$25,000
	Total Expenses	\$109,298	\$137,865	\$154,684	\$150,680
	Net Income/(Loss)	\$48,884	\$0	-\$5,466	\$0

WATER FUND

QUICK FACTS:

- ✓ The Bellefonte Borough Authority sets the customer rates.
- ✓ Bellefonte Borough was established in 1795 around a natural spring, which is known today as “The Big Spring”. The Big Spring is Bellefonte’s water source for our public water system.
- ✓ Water Systems are highly regulated by PA Department of Environmental Protection and the U.S. EPA.
- ✓ Water system personnel, known as system operations specialists, must have and maintain certifications related to the water system they work in.
- ✓ The Authority plans to commence a project in 2026 to replace the Big Spring Cover and install hardscaping, landscaping, and additional features to improve and protect the site.

WATER FUND DETAILED CURRENT YEAR AND 2026 FINAL BUDGET

Acct #	Revenue	2024 Actual	2025 Budget	2025 Projected	2026 Budget
331.500	Penalty Revenue	\$9	\$0	\$0	\$0
341.010	Interest Income - Ckg, Svgs	\$1,584	\$250	\$7,964	\$7,500
341.020	Interest Income-Sweep Acct	\$50,995	\$48,000	\$42,882	\$40,000
342.401	Rental Income - Shentel	\$600	\$6,000	\$6,000	\$6,000
378.000	Water Collections Revenue	\$1,487,718	\$1,519,545	\$1,568,711	\$1,981,645
378.001	Sale of Bulk Water Revenue	\$57,418	\$59,000	\$42,439	\$40,000
378.002	CW Line Capital Projects Revenue	\$14,110	\$13,700	\$15,575	\$15,000
378.122	Bulk Water Revenue-Niagara-Howard Plant	\$76,864	\$68,000	\$75,838	\$73,000
378.700	Bulk Water Revenue - Milesburg	\$49,123	\$45,000	\$56,396	\$48,000
378.901	Meter/Pit/Etc Sales Revenue	\$8,819	\$3,000	\$14,723	\$3,000
378.903	Vacancy Application Revenue	\$390	\$250	\$300	\$210
378.904	Water On/Off Fee Revenue	\$120	\$120	\$360	\$120
378.905	Services Provided by Water Dept	\$402	\$400	\$576	\$400
378.906	Posting Fee Revenue	\$935	\$400	\$2,310	\$750
383.400	Capacity Fees & Assessments Rev	\$73,651	\$15,180	\$59,366	\$19,090
389.000	Miscellaneous Revenue	\$778	\$50	\$5,590	\$250



389.003	Fee Revenue	\$60	\$20	\$80	\$20
391.100	Sale of Fixed Assets Revenue	\$16,410	\$1,000	\$5,000	\$0
	Subtotal - Revenue	\$1,839,985	\$1,779,915	\$1,904,110	\$2,234,985
392.008	Transfer in from Sewer	\$13,261	\$0	\$0	\$0
392.096	Transfer in from Health Ins Fund	\$0	\$0	\$0	\$1,655
	Subtotal - Transfers In	\$13,261	\$0	\$0	\$1,655
399.001	Use of Fund Balance	\$0	\$651,000	\$0	\$791,000
	Total Revenue & Transfers In	\$1,853,246	\$2,430,915	\$1,904,110	\$3,027,640
Acct #	Expenses	2024 Actual	2025 Budget	2025 Projected	2026 Budget
448.112	Salary Expense	\$384,016	\$428,000	\$415,282	\$510,500
448.143	Reimburse from WC/Disability	\$0	\$0	\$1,000	\$0
448.180	Overtime Wages Expense	\$23,262	\$30,000	\$20,661	\$27,500
448.190	Other Benefits Expense	\$0	\$0	\$50	\$0
448.191	Work boots Expense	\$1,302	\$2,400	\$2,800	\$2,800
448.192	Social Security Expense	\$30,047	\$35,000	\$32,550	\$40,250
448.193	Enrollment/Admin Exp-Retirement	\$20	\$175	\$139	\$175
448.196	Health Insurance Expense	\$56,816	\$35,000	\$60,391	\$116,000
448.197	Retirement Expense	\$11,181	\$38,000	\$32,438	\$42,225
448.198	Health Care Expense - In House	\$4,094	\$6,500	\$5,405	\$6,200
448.199	Life Insurance Expense	\$881	\$920	\$905	\$1,070
448.210	Office Supplies Expense	\$942	\$900	\$895	\$1,000
448.215	Postage Expense	\$2,904	\$2,600	\$3,605	\$3,700
448.221	Chemical Expense	\$25,003	\$27,000	\$27,943	\$29,500
448.231	Fuel Expense	\$11,136	\$12,750	\$10,213	\$12,000
448.238	Clothing & Uniform Expense	\$2,411	\$3,100	\$2,817	\$3,200
448.246	Repair/Maint/Misc Supp Exp	\$17,717	\$27,500	\$32,600	\$31,500
448.249	Computer Software Expense	\$11,861	\$11,750	\$8,758	\$11,000
448.251	Vehicle & Equip Maint Expense	\$22,942	\$28,500	\$20,470	\$22,000
448.253	Repairs to Water System Exp	\$58,975	\$70,000	\$47,783	\$70,000
448.254	Pump Maint/Repairs Expense	\$139	\$3,500	\$12,251	\$11,000



448.255	Water Meter Maint/Replace Exp	\$92,945	\$340,000	\$205,089	\$200,000
448.260	Tools & Minor Equipment Expense	\$5,753	\$5,000	\$3,690	\$4,500
448.311	Audit Expense	\$6,800	\$7,100	\$7,100	\$7,400
448.313	Engineering Expense	\$36,763	\$35,000	\$35,457	\$39,000
448.314	Legal Expense	\$4,042	\$4,000	\$3,133	\$4,000
448.316	Water Testing Expense	\$10,125	\$11,000	\$7,227	\$11,000
448.317	Data Processing Expense	\$975	\$1,700	\$1,699	\$1,850
448.318	Service Agreement Expense	\$2,638	\$3,600	\$3,700	\$3,850
448.319	Pest Control Expense	\$1,104	\$1,200	\$1,012	\$1,200
448.320	IT Services Expense	\$2,401	\$5,000	\$4,549	\$4,500
448.321	Telephone Expense	\$5,024	\$5,300	\$4,860	\$5,300
448.324	Cell Phone/IPAD Expense	\$3,606	\$3,900	\$3,770	\$3,900
448.325	Internet Expense	\$7,087	\$7,750	\$9,093	\$10,500
448.329	SCADA System Expense	\$7,773	\$9,500	\$12,735	\$14,750
448.331	Travel Expense	\$39	\$50	\$0	\$50
448.341	Advertising Expense	\$149	\$350	\$246	\$350
448.342	Printing Expense	\$1,214	\$500	\$97	\$500
448.344	Copy Expense	\$490	\$275	\$99	\$275
448.351	Commercial Ins Expense	\$35,285	\$41,000	\$41,000	\$40,000
448.354	Workers Comp Ins Expense	\$22,000	\$17,750	\$17,750	\$19,750
448.361	Electricity Expense	\$219,839	\$218,500	\$253,971	\$450,000
448.362	Heating Oil Exp - Pump House	\$761	\$3,500	\$2,582	\$3,200
448.375	Maint of Water Tanks Expense	\$0	\$20,000	\$0	\$20,000
448.376	Maint of Pump Houses Expense	\$526	\$3,000	\$888	\$3,000
448.377	Maintenance of Reservoir Expense	\$440	\$21,000	\$1,415	\$15,000
448.378	Maint of Streets Expense	\$32,165	\$35,000	\$34,998	\$34,000
448.384	Equipment Rental Expense	\$0	\$1,000	\$0	\$1,000
448.399	Lease Payments Expense	\$2,184	\$0	\$8,140	\$13,645
448.420	Dues/Membership/Sub Expense	\$536	\$1,000	\$881	\$1,000
448.450	Contracted Services Expense	\$9,532	\$15,500	\$19,115	\$15,000
448.460	Training/Meeting Expense	\$3,670	\$4,200	\$4,210	\$4,500
448.470	CDL/Other License Expense	\$225	\$225	\$100	\$3,600
448.471	Drug Testing Expense	\$206	\$350	\$180	\$250
448.473	Operators License Fee Expense	\$630	\$120	\$362	\$150
448.474	Repairs to Personal Property Exp	\$0	\$1,000	\$1,003	\$1,000



448.475	Other Fees Expense	\$10,272	\$11,000	\$10,351	\$11,000
448.478	Sales Tax Expense	\$760	\$250	\$808	\$1,000
448.480	Service Line Inventory Expense	\$0	\$0	\$0	\$100,000
	Subtotal - Operating Expenses	\$1,193,606	\$1,599,215	\$1,440,266	\$1,991,640
		-	-	-	-
448.700	Capital Expenditures	\$0	\$402,000	\$139,965	\$271,000
448.701	Capital Expenditures - Water Lines	\$0	\$315,000	\$64,827	\$640,000
	Subtotal - Capital Expenses	\$0	\$717,000	\$204,792	\$911,000
492.001	Transfer to General Fund	\$110,000	\$100,000	\$100,000	\$110,000
492.095	Transfer to Capital Projects	\$0	\$0	\$0	\$0
492.095	Transfer to Capital Projects - CW	\$15,250	\$14,700	\$14,700	\$15,000
	Subtotal - Transfers	\$125,250	\$114,700	\$114,700	\$125,000
	Total Expenses & Transfers	\$1,318,856	\$2,430,915	\$1,759,757	\$3,027,640
	Net Income/(Loss)	\$534,390	\$0	\$144,353	\$0

WASTEWATER FUND

QUICK FACTS:

- ✓ The Bellefonte Borough Authority sets the customer rates.
- ✓ The Bellefonte Borough Authority will consider any rate changes at their December meeting.
- ✓ Wastewater systems are highly regulated by PA Department of Environmental Protection and U.S. EPA.
- ✓ Major upgrades have been accomplished to meet mandates and to replacing aging processes.
- ✓ The Bellefonte Wastewater Treatment Plant is staffed 24/7/365.
- ✓ The Wastewater Treatment Plant serves the Nittany Valley region through an agreement with the neighboring collection authority.

WASTEWATER FUND DETAILED CURRENT YEAR AND 2026 FINAL BUDGET

Acct #	<u>Revenue</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
341.005	Interest Income - Money Market	\$57,157	\$47,000	\$54,655	\$50,000
341.010	Interest Income-Checking	\$1,381	\$175	\$6,751	\$5,000
364.110	Sewer Collection Revenue	\$1,905,725	\$1,847,000	\$1,909,423	\$2,223,145
364.111	Sewer Capital Improvements Rev	\$15,000	\$15,000	\$15,000	\$15,000
364.171	Surcharge Revenue	\$1,940	\$1,200	\$1,413	\$1,200
364.172	Pretreatment Revenue	\$4,035	\$2,800	\$4,902	\$3,775
364.174	Waste Disposal Revenue	\$112,364	\$84,000	\$110,590	\$100,000
364.180	Bulk Water Loads Revenue	\$3,368	\$2,500	\$3,471	\$3,000
364.901	Bulk Hauling Permit Revenue	\$120	\$120	\$120	\$120
364.904	Capital Improvements - SBW	\$120,522	\$241,500	\$154,409	\$147,000
364.905	Operating - Spring Benner Walker	\$1,689,158	\$1,763,200	\$1,783,504	\$1,907,700
364.910	Sewer Dye Test Revenue	\$0	\$0	\$0	\$400
383.400	Tap Fees & Assessments Revenue	\$13,296	\$0	\$0	\$0
389.000	Miscellaneous Revenue - Facility	\$2,349	\$0	\$0	\$0

WASTEWATER FUND



391.100	Sale of Fixed Assets Revenue-Fac	\$0	\$0	\$1,650	\$0
		-			
	Subtotal - Revenue	\$3,926,415	\$4,004,495	\$4,045,887	\$4,456,340
		-			
392.096	Transfer in from Health Ins Fund	\$0	\$0	\$0	\$4,325
		-			
399.001	Use of Fund Balance	\$0	\$47,685	\$0	\$250,000
		-			
	Total Revenue & Transfers In	\$3,926,415	\$4,052,180	\$4,045,887	\$4,710,665
		-			
Acct. #	Expenses	2024 Actual	2025 Budget	2025 Projected	2026 Budget
429.112	Salary Expense	\$667,606	\$782,500	\$753,073	\$832,000
429.112.A	Salary Expense - System	\$52,123	\$57,500	\$53,499	\$62,500
429.180	Overtime Wages Expense-Facility	\$35,016	\$35,000	\$34,665	\$35,500
429.180.A	Overtime Wages Expense- System	\$607	\$1,500	\$843	\$1,500
429.191	Workboots Expense	\$2,209	\$4,800	\$4,385	\$4,800
429.192	Social Security Expense	\$51,765	\$62,500	\$58,761	\$64,000
429.192.A	Social Security Expense - System	\$3,923	\$4,500	\$4,049	\$4,875
429.193	Enrollment/Admin Expense-Retire	\$40	\$210	\$246	\$210
429.194	Unemployment Comp Expense	\$8,614	\$0	\$1,008	\$0
429.196	Health Insurance Expense-Facility	\$139,101	\$205,000	\$140,464	\$156,000
429.196.A	Health Insurance Expense - System	\$8,487	\$7,750	\$6,362	\$14,500
429.197	Retirement Expense	\$43,255	\$75,000	\$43,767	\$62,800
429.197.A	Retirement Expense - System	\$4,888	\$5,900	\$5,569	\$5,850
429.198	Health Care Expense - In House	\$4,666	\$10,150	\$8,790	\$9,500
429.199	Life Insurance Expense-Facility	\$1,665	\$1,950	\$1,699	\$1,800
429.199.A	Life Insurance Expense-System	\$118	\$125	\$105	\$125
429.210	Office Supplies Expense-Facility	\$1,251	\$1,100	\$1,095	\$1,100
429.210.A	Office Supplies Expense-System	\$200	\$150	\$142	\$175
429.215	Postage Expense-Facility	\$265	\$200	\$135	\$200
429.215.A	Postage Expense - System	\$1,239	\$1,500	\$1,832	\$1,800
429.217	Shipping Fees Expense - Facility	\$35	\$150	\$137	\$150
429.217.A	Shipping Fees Expense - System	\$0	\$25	\$673	\$25
429.221	Chemical Expense	\$190,679	\$245,000	\$220,165	\$357,210

WASTEWATER FUND



429.225	Laboratory Supplies Expense	\$6,435	\$7,000	\$5,854	\$6,500
429.231	Fuel Expense-Facility	\$6,081	\$7,000	\$6,943	\$7,300
429.231.A	Fuel Expense-System	\$1,036	\$1,500	\$1,560	\$1,675
429.238	Clothing & Uniform Expense	\$4,078	\$4,750	\$3,779	\$4,750
429.248	Computer Software Expense - Fac	\$1,141	\$1,200	\$1,200	\$1,300
429.248.A	Computer Software Expense - Sys	\$8,008	\$8,400	\$8,458	\$8,900
429.249	Materials & Supplies Expense - Fac	\$3,329	\$2,000	\$3,261	\$2,000
429.249.A	Materials & Supplies Expense - Sys	\$2,019	\$3,000	\$10,138	\$3,000
429.251.A	Vehicle Maintenance Exp-System	\$1,911	\$1,000	\$58,658	\$1,000
429.252	Equipment Maint Expense - Facility	\$146,616	\$190,000	\$189,488	\$205,000
429.252.A	Equipment Maint Expense - System	\$13,394	\$10,000	\$4,662	\$10,000
429.257	Facility Maintenance Expense	\$32,013	\$31,000	\$26,997	\$31,500
429.258.A	System Maintenance Expense	\$6,511	\$30,000	\$4,599	\$30,000
429.260	Minor Equipment Expense- Facility	\$2,505	\$4,000	\$3,395	\$4,000
429.260.A	Minor Equipment Expense- System	\$1,084	\$1,500	\$1,269	\$1,500
429.276	Service Contract Expense - Facility	\$33,395	\$34,000	\$33,375	\$31,300
429.310.A	I & I Expense - System	\$16,200	\$30,000	\$0	\$30,000
429.311	Audit Expense	\$8,300	\$8,800	\$8,800	\$9,000
429.313	Engineering Expense- Facility	\$76,565	\$100,000	\$93,165	\$135,000
429.313.A	Engineering Expense - System	\$0	\$500	\$0	\$500
429.314	Legal Expense-Facility	\$7,657	\$3,000	\$1,525	\$3,000
429.314.A	Legal Expense-System	\$3,906	\$3,100	\$5,761	\$5,500
429.316	Analytical Testing Expense	\$38,343	\$47,500	\$49,240	\$47,000
429.317	Data Processing Expense	\$1,205	\$1,475	\$1,471	\$1,550
429.319	Pest Control Expense	\$528	\$575	\$528	\$575
429.320	IT Services Expense - Fac	\$12,217	\$9,500	\$7,747	\$9,500
429.320.a	IT Services Expense - Sys	\$0	\$250	\$0	\$250
429.321	Telephone Expense-Facility	\$1,500	\$2,000	\$1,665	\$2,000
429.321.A	Telephone Expense-System	\$1,408	\$1,750	\$790	\$1,400
429.324	Cell Phone Expense-Facility	\$2,665	\$3,000	\$2,359	\$2,650
429.324.A	Cell Phone Expense-System	\$180	\$180	\$180	\$240
429.325	Internet Expense	\$2,071	\$2,250	\$2,247	\$2,350
429.329	SCADA System Maint - Facility	\$0	\$0	\$1,679	\$2,200
429.331	Travel Expense - Facility	\$0	\$25	\$0	\$50
429.331.A	Travel Expense - System	\$0	\$25	\$53	\$50

WASTEWATER FUND



429.341	Advertising Expense	\$451	\$500	\$1,534	\$2,000
429.342	Printing Expense - Facility	\$193	\$200	\$173	\$200
429.342.A	Printing Expense - System	\$751	\$300	\$150	\$300
429.344	Copy Expense - Facility	\$281	\$300	\$183	\$300
429.344.A	Copy Expense - System	\$103	\$100	\$75	\$100
429.350	Insurance Expense	\$2,113	\$2,300	\$2,265	\$2,450
429.351	Commercial Insurance Expense	\$65,497	\$66,000	\$66,000	\$63,000
429.354	Workers Comp Insurance Exp-Fac	\$34,001	\$31,200	\$31,200	\$31,000
429.354.A	Workers Comp Insurance Exp-Sys	\$2,200	\$2,250	\$2,250	\$2,300
429.361	Electricity Expense	\$317,150	\$338,750	\$338,886	\$597,000
429.362	Natural Gas Expense	\$9,609	\$10,500	\$14,726	\$15,900
429.365	Disposal of Sludge Expense	\$0	\$0	\$42,535	\$15,000
429.366	Water Expense	\$0	\$0	\$0	\$200,000
429.372.A	Sewer Line Maint Expense - System	\$220	\$0	\$0	\$0
429.374	Copier Rental/Maintenance Exp	\$657	\$1,400	\$1,320	\$1,320
429.378.A	Maintenance of Streets Exp - System	\$6,298	\$18,000	\$2,916	\$18,000
429.384	Equipment Rental Expense-Facility	\$2,499	\$2,500	\$0	\$2,000
429.384.A	Equipment Rental Expense-System	\$0	\$500	\$0	\$500
429.399	Lease Payment Exp - Facility	\$1,008	\$13,205	\$13,206	\$7,705
429.399.A	Lease Payment Exp - System	\$372	\$0	\$8,140	\$8,140
429.420	Dues/Member/Sub Expense-Fac	\$518	\$550	\$891	\$1,000
429.420.A	Subscription Expense - System	\$17	\$30	\$17	\$30
429.450	Contracted Services Expense-Fac	\$175	\$3,000	\$0	\$4,500
429.450.A	Contracted Services Expense-Sys	\$1,960	\$15,000	\$11,318	\$20,000
429.460	Training Expense	\$3,925	\$17,000	\$1,815	\$6,000
429.469	Biosolids Recycling Expense	\$62,159	\$71,000	\$79,210	\$100,800
429.470	CDL/Other License Expense	\$1,478	\$1,500	\$353	\$1,000
429.471	Drug Testing Expense	\$96	\$200	\$150	\$200
429.472	Permit Fees Expense	\$3,875	\$4,000	\$4,075	\$4,150
429.473	Operators License Fee Expense-Fac	\$360	\$1,000	\$510	\$1,500
429.473.A	Operators License Fee Expense-Sys	\$100	\$180	\$120	\$60
429.475.A	Repairs to Personal Property Exp-Sys	\$2,500	\$2,000	\$7,836	\$4,000
429.476	Other Fees Expense	\$999	\$1,100	\$297	\$1,100

WASTEWATER FUND



429.905	Miscellaneous Expense-Facility	\$0	\$50	\$0	\$50
472.403.A	Penn Works Loan Principal Expense	\$325,633	\$332,205	\$332,205	\$338,910
472.404.A	Penn Works Loan Interest Expense	\$21,555	\$14,985	\$14,983	\$8,280
472.405.A	Reliance Loan Principal Expense	\$66,366	\$62,455	\$62,832	\$65,035
472.406.A	Reliance Loan Interest Expense	\$7,682	\$5,900	\$5,523	\$3,320
472.411.A	Northwest Loan #3892 Principal Exp	\$169,830	\$175,130	\$174,884	\$180,100
472.412.A	Northwest Loan #3892 Interest Exp	\$78,299	\$73,000	\$73,247	\$68,055
475.000.A	Trustee Fee Expense	\$1,100	\$1,100	\$1,200	\$1,200
	Subtotal - Operating Expenses	<u>\$2,852,086</u>	<u>\$3,322,180</u>	<u>\$3,179,333</u>	<u>\$3,995,665</u>
429.700.C	Capital Expenditures - Facility	\$278,371	\$575,000	\$422,650	\$350,000
429.705.A	Capital Expenditures - System	\$0	\$0	\$319,351	\$200,000
	Subtotal - Capital Expenses	<u>\$278,371</u>	<u>\$575,000</u>	<u>\$742,001</u>	<u>\$550,000</u>
492.001.B	Transfer to General Fund	\$150,000	\$140,000	\$140,000	\$150,000
492.006	Transfer to Water Fund	\$13,261	\$0	\$0	\$0
492.095.B	Transfer to Capital Projects Fund	\$27,000	\$0	\$0	\$0
492.095.B	Transfer to Capital Projects Fund-Capital Improvements	\$0	\$15,000	\$15,000	\$15,000
	Subtotal - Transfers Out	<u>\$190,261</u>	<u>\$155,000</u>	<u>\$155,000</u>	<u>\$165,000</u>
	Total Expenses and Transfers Out	<u>\$3,320,717</u>	<u>\$4,052,180</u>	<u>\$4,076,334</u>	<u>\$4,710,665</u>

REFUSE FUND

QUICK FACTS:

- ✓ There is a \$1.20/quarter increase proposed.
- ✓ Recycling Fees are set by Centre County Refuse and Recycling Authority (CCRRA) and passed through on customer bills.
- ✓ Bellefonte Borough, due to population size, is mandated by the Pennsylvania Act 101 to have curbside recycling.

REFUSE FUND DETAILED CURRENT YEAR AND 2026 FINAL BUDGET

Acct #	<u>Revenue</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
341.010	Interest Income	\$1,507	\$250	\$8,222	\$6,005
358.050	Contracted Intergov'tal Services	\$5,910	\$9,700	\$9,500	\$9,700
364.300	Refuse Collections Revenue	\$1,208,812	\$1,208,230	\$1,263,855	\$1,272,700
364.305	Special Collections Revenue	\$3,613	\$3,200	\$6,021	\$3,800
364.307	Grass/Brush Collection Fee	\$12,390	\$20,500	\$21,620	\$24,750
364.400	Commercial Haulers Compost Fee	\$350	\$0	\$0	\$0
364.520	Fee for Refuse Containers	\$4,185	\$2,025	\$2,248	\$2,080
364.521	Fee for Recycling Containers	\$7	\$0	\$35	\$7
364.901	Sale of Compost Revenue	\$285	\$200	\$375	\$200
380.000	Miscellaneous Revenue	\$10	\$0	\$0	\$0
391.100	Sale of Fixed Assets Revenue	\$0	\$5,000	\$0	\$5,500
	Subtotal - Revenue	<u>\$1,237,068</u>	<u>\$1,249,105</u>	<u>\$1,311,876</u>	<u>\$1,324,742</u>
		-	-	-	-
392.095	Transfer in from Capital Project Fund	\$0	\$21,000	\$21,000	\$0
392.096	Transfer from Health Ins Fund	\$0	\$0	\$0	\$3,065
392.098	Transfer in from Bulk Water	\$215,344	\$0	\$0	\$0
	Subtotal - Transfers In	<u>\$215,344</u>	<u>\$21,000</u>	<u>\$21,000</u>	<u>\$3,065</u>
399.001	Use of Fund Balance	\$0	\$8,000	\$0	\$71,353



	Total Revenue, Transfers In and Use of Reserves		<u>\$1,452,412</u>	<u>\$1,278,105</u>	<u>\$1,332,876</u>	<u>\$1,399,160</u>
Acct #	<u>Expenses</u>		2024 Actual	2025 Budget	2025 Projected	2026 Budget
427.112	Salary Expense		\$302,732	\$322,500	\$299,346	\$371,000
427.180	Overtime Wages Expense		\$6,498	\$9,800	\$8,565	\$9,700
427.191	Work boot Expense		\$790	\$1,600	\$1,600	\$1,800
427.192	Social Security Expense		\$22,610	\$25,400	\$23,109	\$28,000
427.193	Enrollment/Admin Exp-Retirement		\$0	\$85	\$93	\$100
427.196	Health Insurance Expense		\$47,344	\$74,000	\$62,559	\$95,000
427.197	Retirement Expense		\$27,681	\$33,230	\$30,121	\$35,500
427.198	Health Care Expense - In House		\$1,902	\$2,920	\$2,950	\$2,950
427.199	Life Insurance Expense		\$722	\$750	\$701	\$740
427.210	Office Supplies Expense		\$242	\$300	\$299	\$300
427.215	Postage Expense		\$1,503	\$1,520	\$1,642	\$2,300
427.231	Fuel Expense		\$27,630	\$31,100	\$24,988	\$30,000
427.238	Clothing & Uniform Expense		\$1,989	\$2,650	\$2,327	\$2,700
427.249	Computer Software Expense		\$9,149	\$9,550	\$8,921	\$9,500
427.250	Repair/Maint/Misc Supplies Exp		\$1,023	\$1,800	\$3,499	\$4,000
427.251	Collection Equip/Equip Maint Exp		\$46,841	\$35,000	\$15,581	\$30,000
427.260	Minor Equipment Expense		\$83	\$500	\$444	\$500
427.262	Trash Receptacles Expense		\$0	\$8,500	\$16,133	\$0
427.311	Audit Expense		\$1,850	\$1,950	\$1,950	\$2,000
427.314	Legal Expense		\$79	\$200	\$277	\$300
427.317	Data Processing Expense		\$475	\$525	\$525	\$600
427.319	Pest Control Expense		\$1,116	\$1,175	\$1,119	\$1,175
427.321	Telephone Expense		\$1,272	\$1,525	\$1,102	\$1,350
427.324	Cell Phone Expense		\$2,100	\$2,200	\$1,920	\$2,200
427.325	Internet Expense		\$1,505	\$1,575	\$2,235	\$2,320
427.326	Emergency Notification Expense		\$1,250	\$1,500	\$250	\$250
427.327	Radio Maintenance Expense		\$0	\$100	\$0	\$100

REFUSE FUND



427.328	Gate Expenses	\$330	\$200	\$1,762	\$280
427.331	Travel Expense	\$0	\$0	\$51	\$75
427.341	Advertising Expense	\$307	\$320	\$200	\$300
427.342	Printing Expense	\$874	\$500	\$416	\$500
427.344	Copy Expense	\$75	\$120	\$99	\$120
427.351	Commercial Ins Expense	\$12,000	\$12,000	\$12,000	\$12,500
427.354	Workers Comp Ins Expense	\$16,803	\$12,770	\$12,770	\$13,600
427.361	Electricity Expense	\$1,900	\$2,000	\$2,515	\$4,700
427.362	Heating Oil Expense	\$1,123	\$2,225	\$1,696	\$2,200
427.364	Cardboard Recycling Exp - CCRRA	\$26,550	\$28,000	\$26,100	\$29,750
427.365	Tipping Fees Expense - CCRRA	\$249,997	\$265,000	\$257,612	\$268,000
427.367	Curbside Recycling Exp - CCRRA	\$243,061	\$250,000	\$243,810	\$255,000
427.368	Comm Recycling Exp - CCRRA	\$29,380	\$30,000	\$28,925	\$32,200
427.369	Other Recycling Expense - CCRRA	\$246	\$370	\$202	\$400
427.373	Building Repair & Maint Expense	\$4,178	\$3,000	\$3,987	\$6,400
427.384	Equipment Rental Expense	\$2,380	\$700	\$250	\$700
427.400	Lease Payment Expense	\$372	\$20,500	\$77,104	\$40,000
427.420	Dues/Member/Sub Expense	\$17	\$20	\$1,250	\$1,350
427.450	Contracted Services Expense	\$2,000	\$6,000	\$17,569	\$12,000
427.460	Training Expense	\$210	\$125	\$395	\$450
427.470	CDL License Expense	\$1,786	\$500	\$169	\$3,000
427.471	Drug Testing Expense	\$110	\$245	\$200	\$245
427.474	Repair/Replace Private Property	\$0	\$800	\$100	\$550
427.475	Miscellaneous Expense	\$0	\$30	\$0	\$30
427.742	License/Permit/Fee Expense	\$350	\$425	\$575	\$425
475.000	Lease/Loan Fees Expense	\$0	\$300	\$0	\$0
	Subtotal - Expenses	\$1,102,434	\$1,208,105	\$1,202,014	\$1,319,160
492.001	Transfer to General Fund	\$75,000	\$70,000	\$70,000	\$80,000
492.095	Transfer to Capital Projects Fund	\$50,000	\$0	\$0	\$0
	Subtotal - Transfers Out	\$125,000	\$70,000	\$70,000	\$80,000

REFUSE FUND



	Total Expenses and Transfers Out	\$1,227,434	\$1,278,105	\$1,272,014	\$1,399,160
	Net Income/(Loss)	\$224,978	\$0	\$60,861	\$0

SPECIAL PROJECTS FUND

QUICK FACTS:

- ✓ This fund is used for the accounting and tracking of project expenses that need to be kept separate or that do not fit in other funds. These typically include grant-funded projects with accounting obligations that are more difficult to meet if they were included in other funds.

SPECIAL PROJECTS FUND DETAILED CURRENT YEAR AND 2026 FINAL BUDGET

Acct #	<u>Revenue</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
340.000	Interest on Loan - Keystone Grant	\$3,452	\$3,275	\$3,275	\$3,095
341.000	Principal on Loan - Keystone Grant	\$23,478	\$23,655	\$23,655	\$23,830
341.010	Interest Income - checking/savings	\$3,682	\$1,200	\$41,999	\$20,000
354.001	Grant Funds	<u>\$579,819</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Subtotal - Revenue	<u>\$610,430</u>	<u>\$28,130</u>	<u>\$68,929</u>	<u>\$46,925</u>
		-	-	-	-
399.001	Use of Fund Balance	\$0	<u>\$2,105,180</u>	\$0	<u>\$2,739,955</u>
	Total Revenues	<u>\$610,430</u>	<u>\$2,133,310</u>	<u>\$68,929</u>	<u>\$2,786,880</u>
Acct #	<u>Expenses</u>	2024 Actual	2025 Budget	2025 Projected	2026 Budget
410.700	Police Dept Grant Expense	\$106,419	\$0	\$0	\$0
448.700	Big Spring Cover Grant Expense	\$55,370	\$1,706,350	\$42,799	\$1,732,250
451.700	Bandshell Grant Expense	\$0	\$400,000	\$7,000	\$1,007,655
465.700	Gov Park Baseball Field Grant Exp	\$127,527	\$0	\$25,017	\$0
489.210	Office Supplies Expense	\$20	\$30	\$20	\$25

SPECIAL PROJECTS FUND



489.311	Audit Expense		\$0	\$0	\$0	\$25
490.000	Nittany Valley Jt Comp Plan Exp		\$534	\$0	\$358	\$0
498.100	American Rescue Funds Expense		\$27,318	\$0	\$0	\$0
498.101	Parkview Hghts Stormwater Proj- Am Res Funds		\$263,185	\$0	\$0	\$0
999.998	For Future Keystone Grants		\$0	\$26,930	\$0	\$26,925
999.999	For Future Grants		\$0	\$0	\$0	\$20,000
	Total Expenses		<u>\$580,373</u>	<u>\$2,133,310</u>	<u>\$75,194</u>	<u>\$2,786,880</u>

LIQUID FUELS FUND

QUICK FACTS:

- ✓ Liquid fuels money is derived from the tax added into each gallon of gas purchased.
- ✓ Liquid fuels money is collected by the state and distributed to municipalities based on a formula.
- ✓ Liquid fuels money must be kept in a separate fund and are restricted to streets-related expenses.
- ✓ The Borough receives approximately \$170,000 of liquid fuels money each year.
- ✓ The Borough primarily uses these funds for street paving/repairs and road salt.
- ✓ The Borough is permitted to save up or carry over these funds from year to year if planning larger projects.
- ✓ This fund is audited separately by the state.

LIQUID FUELS DETAILED CURRENT YEAR AND 2026 FINAL BUDGET

Acct #	Revenue	2024 Actual	2025 Budget	2025 Projected	2026 Budget
341.010	Interest Income	\$1,946	\$1,500	\$877	\$800
355.020	State Aid Revenue	<u>\$171,607</u>	<u>\$169,300</u>	<u>\$172,956</u>	<u>\$166,580</u>
	Subtotal-Revenue	<u>\$173,553</u>	<u>\$170,800</u>	<u>\$173,834</u>	<u>\$167,380</u>
399.001	Use of Fund Balance	<u>\$0</u>	<u>\$88,200</u>	<u>\$0</u>	<u>\$131,120</u>
	Total Revenue	<u>\$173,553</u>	<u>\$259,000</u>	<u>\$173,834</u>	<u>\$298,500</u>
Acct #	Expenses	2024 Actual	2025 Budget	2025 Projected	2026 Budget
430.260	Minor Equipment Expense	\$0	\$13,000	\$19,494	\$18,000
430.740	Major Equipment Expense	\$0	\$15,000	\$73,901	\$49,500
432.000	Snow & Ice Removal Expense	\$25,993	\$55,000	\$46,421	\$55,000
436.000	Storm Sewers & Drains Expense	\$21,702	\$75,000	\$2,520	\$75,000

LIQUID FUELS FUND



437.000	Repairs of Tools & Machinery Exp		\$255	\$1,000	\$500	\$1,000
439.000	Project Work Expense		\$84,140	\$100,000	\$106,704	\$100,000
	Total Expenses		\$132,090	\$259,000	\$249,539	\$298,500
	Net Income/(Loss)		\$41,463	\$0	-\$75,705	\$0

EMERGENCY MEDICAL SERVICES FUND

QUICK FACTS:

- ✓ Council has approved a tax increase of .10 mill. This is the only tax increase proposed in the budget.
- ✓ This fund is supported by a special line item real estate tax.
- ✓ Bellefonte Emergency Medical Services (EMS) serves the Borough as well as the region.
- ✓ Medical/insurance receipts do not cover the cost of services. EMS services are financially challenged due to inadequate funding.
- ✓ There is no requirement that each municipality provide a designated amount of funding to subsidize services rendered within that municipality.

EMERGENCY MEDICAL SERVICES (EMS) FUND DETAILED CURRENT YEAR AND 2026 FINAL BUDGET

Acct #	Revenue		2024	2025	2025	2026
			Actual	Budget	Projected	Budget
301.100	Real Estate Tax Rev - Current		\$29,152	\$37,500	\$38,141	\$47,500
301.200	Real Estate Tax Rev - Supplement		\$34	\$5	\$21	\$20
301.400	Real Estate Tax Rev - Delinquent		\$556	\$325	\$925	\$700
341.010	Interest Income - checking		\$15	\$5	\$249	\$100
	Total Revenue		\$29,757	\$37,835	\$39,337	\$48,320
Acct #	Expenses		2024	2025	2025	2026
			Actual	Budget	Projected	Budget
412.000	EMS Expenses		\$30,265	\$37,830	\$39,492	\$48,315
412.210	Office Supplies Expense		\$5	\$5	\$5	\$5

EMERGENCY MEDICAL SERVICES FUND



	Total Expenses		<u>\$30,270</u>	<u>\$37,835</u>	<u>\$39,497</u>	<u>\$48,320</u>
	Net Income/(Loss)		<u>-\$513</u>	<u>\$0</u>	<u>-\$160</u>	<u>\$0</u>

CAPITAL PROJECTS FUND

QUICK FACTS:

- ✓ This fund is used to hold money for large expenditures, including projects and equipment.
- ✓ Revenue is assigned to this fund through interfund transfers from the General Fund, grant revenue, or other special appropriations.
- ✓ The fund accrues a fund balance which can be carried forward year-to-year and helps the Borough prepare for unanticipated or high-cost capital needs.

CAPITAL PROJECTS FUND DETAILED CURRENT YEAR AND 2026 FINAL BUDGET

Acct #	Revenue	2024 Actual	2025 Budget	2025 Projected	2026 Budget
341.010	Interest Income	\$9,210	\$7,000	\$10,474	\$8,000
341.020	Interest Income-Sweep Acct	\$152,439	\$145,000	\$129,353	\$115,000
	Subtotal - Revenue	<u>\$161,649</u>	<u>\$152,000</u>	<u>\$139,828</u>	<u>\$123,000</u>
392.001	Transfer in From General Fund	\$117,500	\$117,500	\$117,500	\$0
392.004	Transfer in From Fire Equipment Fund	\$14,500	\$56,660	\$76,660	\$68,575
392.006.A	Transfer in From Water Fund - CW	\$15,250	\$14,700	\$14,700	\$15,000
392.008	Transfer in From Sewer Fund	\$27,000	\$15,000	\$15,000	\$15,000
392.009	Transfer in From Refuse Fund	<u>\$50,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Subtotal - Transfers In	<u>\$224,250</u>	<u>\$203,860</u>	<u>\$223,860</u>	<u>\$98,575</u>
399.000	Use of Fund Balance - Streets	\$0	\$67,000	\$0	\$150,705
399.006	Use of Fund Balance - Water	\$0	\$710,000	\$0	\$0
399.008	Use of Fund Balance - Sewer	\$0	\$0	\$0	\$0
399.100	Use of Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$35,000</u>

CAPITAL PROJECTS FUND



	Subtotal-Use of Fund Balance	\$0	\$777,000	\$0	\$185,705
		-	-	-	-
	Total - Revenue, Transfers In & Use of Fund Balance	\$385,899	\$1,132,860	\$363,688	\$407,280
		-	-	-	-
Acct #	Expenses	2024 Actual	2025 Budget	2025 Projected	2026 Budget
406.700	301 N Spring St Renovation Expense	\$348,885	\$0	\$0	\$0
430.450	Contracted Services - Streets	\$0	\$0	\$0	\$10,000
430.700	Purchase of Equipment - Streets	\$0	\$0	\$0	\$83,700
430.700	Building Maintenance-236 W Lamb	\$0	\$0	\$0	\$50,000
433.700	Traffic Control Devices - Streets	\$0	\$0	\$0	\$165,000
493.000	Office Supplies Expense	\$6	\$5	\$87	\$5
500.001	Future Street Paving	\$0	\$47,500	\$0	\$0
500.002	Future Street Projects	\$0	\$70,000	\$0	\$0
500.004	Future Fire Equipment Purchases	\$0	\$56,660	\$0	\$68,575
500.006.A	Future Water Projects - CW	\$0	\$14,700	\$0	\$15,000
500.008	Future Sewer Projects	\$0	\$15,000	\$0	\$15,000
500.009	Future Refuse Projects	\$0	\$0	\$0	\$0
500.099	Future Projects	\$0	\$151,995	\$0	\$0
	Subtotal - Expenses	\$348,892	\$355,860	\$87	\$407,280
		-	-	-	-
492.001	Transfer to General Fund-Streets	\$0	\$67,000	\$0	\$0
492.006	Transfer to Water Fund	\$0	\$710,000	\$0	\$0
492.009	Transfer to Refuse Fund	\$0	\$0	\$21,000	\$0
	Subtotal - Transfers Out	\$0	\$777,000	\$21,000	\$0
		-	-	-	-
	Total Expenses & Transfers Out	\$348,892	\$1,132,860	\$21,087	\$407,280
		-	-	-	-
	Net Income/(Loss)	\$37,008	\$0	\$342,601	\$0

BULK WATER / REDEVELOPMENT FUND

QUICK FACTS:

- ✓ This fund was established in the late 1990s after Bellefonte Borough entered into an agreement to sell spring water in bulk to the Borough of Milesburg and what was Aqua Penn at the time.
- ✓ The money is to be used for capital projects/purchases or matching funds for state/federal grants, not for personnel costs.
- ✓ Water sold does not go through the Borough’s distribution system, has no electrical/pumping costs, and has no treatment costs.
- ✓ A new rate was negotiated in 2021, which increases annually based on an agreed-upon inflation index.
- ✓ In 2022, Borough Council and the Borough Authority agreed to split revenues “50/50” each year.

BULK WATER/REDEVELOPMENT FUND DETAILED CURRENT YEAR AND 2026 FINAL BUDGET

Acct #	Revenue	2024 Actual	2025 Budget	2025 Projected	2026 Budget
341.010	Interest Income - Checking/Savings	\$24,872	\$23,000	\$20,115	\$17,000
342.200	Rental Income	\$15,071	\$15,600	\$15,600	\$15,600
354.030	State Grant Proceeds	\$318,105	\$200,000	\$0	\$200,000
378.122	Bulk Water -Niagara-Howard Plant	\$76,864	\$68,000	\$75,838	\$73,000
378.700	Milesburg Water Usage Revenue	\$49,124	\$48,000	\$56,396	\$48,000
	Subtotal Revenue	\$484,037	\$354,600	\$167,949	\$353,600
399.001	Use of Fund Balance	\$0	\$0	\$0	\$198,410
392.100	Transfer in from IDA	\$200,000	\$0	\$0	\$0
	Total Revenue	\$684,037	\$354,600	\$167,949	\$552,010

BULK WATER / REDEVELOPMENT FUND



Acct #	Expenses	2024 Actual	2025 Budget	2025 Projected	2026 Budget
410.700	Police Dept Upgrade Expense	\$0	\$0	\$2,500	\$0
429.700	902 Grant Expense	\$0	\$0	\$0	\$200,000
430.260	Match for Beacon at Diamond	\$0	\$0	\$0	\$4,000
433.467	Traffic light Expense	\$0	\$0	\$0	\$330
433.700	Traffic Control Expense	\$0	\$0	\$0	\$165,000
436.318	Parkview Heights Stormwater Mgmt Exp	\$3,634	\$0	\$0	\$0
448.246	Bulk Water Expenses	\$0	\$0	\$1,382	\$0
450.313	Refund to CDBG program	\$0	\$0	\$0	\$15,000
451.351	Commercial Ins Exp - Water St Property	\$0	\$0	\$450	\$450
451.361	Electricity - Water St Property	\$3,183	\$4,020	\$4,912	\$9,800
451.450	Feasibility Study Expense	\$0	\$0	\$0	\$10,000
451.200	Water St Property Expenses	\$2,850	\$2,600	\$342	\$1,500
451.300	Real Estate Tax Expense-S Water St	\$1,739	\$1,900	\$2,652	\$2,900
451.703	Potter St Railroad Spur Expenses	\$0	\$0	\$7,555	\$22,445
452.540	Donation to Nittany Valley Jt Rec Auth (Pool)	\$0	\$0	\$0	\$34,550
455.215	Postage Expense	\$5	\$10	\$10	\$15
455.310	Audit Expense	\$400	\$500	\$500	\$575
460.250	Waterfront Expenses	\$0	\$1,000	\$93	\$1,000
460.351	Commercial Insurance Exp-Waterfront	\$650	\$750	\$750	\$1,400
460.361	Electricity Expense-Waterfront	\$1,391	\$1,525	\$2,381	\$3,100
460.385	Contracted Services - Waterfront	\$0	\$0	\$6,195	\$0
463.500	Contribution to CBICC	\$0	\$1,000	\$1,000	\$1,000
465.210	Office Supplies Expense	\$30	\$30	\$87	\$30
471.710	Water St Building Loan-FNB-Principal	\$26,709	\$25,255	\$25,172	\$0
471.711	Water St Building Loan-FNB-Interest	\$1,032	\$355	\$320	\$0
472.401	Prin Payments-NW Loan #3432-Waterfront	\$56,658	\$58,730	\$55,504	\$57,455
472.402	Int Exp-NW Loan #3432-Waterfront	\$15,120	\$13,050	\$18,324	\$16,785
481.500	Conservation of Natural Resources Exp	\$3,775	\$3,875	\$3,775	\$4,675
490.004	Baseball Field Grant Expense	\$0	\$0	\$3,286	\$0

BULK WATER / REDEVELOPMENT FUND



490.005	Spring St Streetscape Project Expense		\$341,060	\$0	\$0	\$0
492.009	Transfer to Refuse Fund		\$215,344	\$0	\$0	\$0
497.000	Grant Expense		\$0	\$200,000	\$0	\$0
499.000	Future Matching/Expenses		\$0	\$40,000	\$0	\$0
499.905	Miscellaneous Expense		\$0	\$0	\$154	\$0
	Total Expenses		\$673,580	\$354,600	\$137,344	\$552,010
			-	-		-
	Net Income/(Loss)		\$10,457	\$0	\$30,605	\$0

301 NORTH SPRING ST. FUND

QUICK FACTS:

- ✓ 301 North Spring Street building was purchased with a grant from Senator Jake Corman, when the Borough was considering the relocation of its Police Department. Ultimately, it was decided to move the Borough’s administrative offices over to 301 North Spring St., and move the Police Department to the 2nd floor of 236 West Lamb Street.
- ✓ The building at 301 North Spring currently has tenants who lease space for business and civic purposes.
- ✓ The Bellefonte Fire Department also has an administrative office in the building.
- ✓ In 2026, this fund is being closed and moved into the General Fund as a sinking fund, where it can still accumulate a fund balance but will allow for ease of accounting and fund management. The fund will still appear until 2028, when the legacy financial data is no longer reported in the budget.

301 NORTH SPRING STREET FUND DETAILED CURRENT YEAR AND 2026 FINAL BUDGET

Acct #	Revenue	2024 Actual	2025 Budget	2025 Projected	2026 Budget
340.000	Interest Income - Lease	\$679	\$0	\$0	\$0
341.010	Interest Income	\$97	\$90	\$0	\$0
342.200	Rental Income	\$81,854	\$84,370	\$0	\$0
391.100	Sale of Miscellaneous Items	<u>\$725</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Subtotal - Revenue	<u>\$83,356</u>	<u>\$84,460</u>	<u>\$0</u>	<u>\$0</u>
392.001	Transfer in from General Fund-to cover Boro offices costs	<u>\$18,005</u>	<u>\$9,380</u>	<u>\$0</u>	<u>\$0</u>
	Total Revenue & Transfers In	<u>\$101,361</u>	<u>\$93,840</u>	<u>\$0</u>	<u>\$0</u>



Acct #	Expenses	2024 Actual	2025 Budget	2025 Projected	2026 Budget
	<u>Council - Building Expenses</u>				
400.246	Materials & Supplies Exp - Council	\$1,669	\$0	\$0	\$0
400.321	Telephone Expense - Council	\$309	\$250	\$0	\$0
400.325	Internet Expense - Council	\$573	\$550	\$0	\$0
400.351	Commercial Ins Expense - Council	\$700	\$2,600	\$0	\$0
400.361	Electricity Expense - Council	\$210	\$4,800	\$0	\$0
400.373	Building Maint/Upgrade Exp-Council	\$60	\$1,500	\$0	\$0
	subtotal - Council Building Expenses	\$3,520	\$9,700	\$0	\$0
			-	-	-
	<u>Executive-Building Expenses</u>				
			-	-	-
401.321	Telephone Expense - Exec	\$235	\$500	\$0	\$0
401.325	Internet Expense - Exec	\$573	\$550	\$0	\$0
401.351	Commercial Ins Exp - Exec	\$350	\$100	\$0	\$0
401.361	Electricity Expense - Exec	\$175	\$250	\$0	\$0
	Subtotal - Executive Building Expenses	\$1,333	\$1,400	\$0	\$0
			-	-	-
	<u>General Government-Building Expenses</u>				
406.210	Office Supplies Expense - GG	\$0	\$0	\$0	\$0
406.226	Janitorial Supplies Expense - GG	\$397	\$600	\$0	\$0
406.246	Materials & Supplies Expense - GG	\$6,539	\$1,000	\$0	\$0
406.260	Minor Equipment Expense - GG	\$206	\$150	\$0	\$0
406.314	Legal Fees Expense - GG	\$0	\$0	\$0	\$0
406.318	Janitorial Services Expense - GG	\$7,996	\$14,270	\$0	\$0
406.319	Pest Control Expense - GG	\$50	\$0	\$0	\$0
406.320	IT Services Expense - GG	\$1,300	\$0	\$0	\$0
406.321	Telephone Expense - GG	\$1,362	\$4,100	\$0	\$0
406.325	Internet Expense - GG	\$1,365	\$2,000	\$0	\$0



406.341	Advertising Expense - GG		\$48	\$0	\$0	\$0
406.351	Commercial Insurance - GG		\$6,110	\$3,000	\$0	\$0
406.360	Water/Sewer Utilities Expense - GG		\$877	\$1,010	\$0	\$0
406.361	Electricity Expense - GG		\$15,363	\$5,800	\$0	\$0
406.362	Natural Gas Expense - GG		\$168	\$250	\$0	\$0
406.367	Refuse Service Expense - GG		\$150	\$210	\$0	\$0
406.369	Security System Expense - GG		\$2,401	\$1,535	\$0	\$0
406.373	Building/Prop Maint/Rep Exp - GG		\$2,633	\$9,500	\$0	\$0
406.450	Contracted Services Expense- - GG		\$0	\$5,000	\$0	\$0
			-	-	-	\$0
	Subtotal - General Gov't Building Expenses		\$46,964	\$43,425	\$0	\$0
						\$0
	Codes - Building Expenses					\$0
						\$0
413.321	Telephone Expense - Codes		\$100	\$300	\$0	\$0
413.325	Internet Expense - Codes		\$329	\$200	\$0	\$0
413.351	Commercial Ins Expense - Codes		\$200	\$100	\$0	\$0
413.361	Electricity Expense - Codes		\$125	\$275	\$0	\$0
						-
	Subtotal-Building Expenses-Code Expense		\$754	\$875	\$0	\$0
						-
	Planning/Zoning-Building Expenses					-
						-
414.321	Telephone Expense-PLAN/ZONING		\$130	\$350	\$0	\$0
414.325	Internet Expense - PLAN/ZONING		\$300	\$225	\$0	\$0
414.351	Commercial Ins Expense-PLAN/ZONING		\$550	\$100	\$0	\$0
414.361	Electricity Expense - PLAN/ZONING		\$100	\$275	\$0	\$0
						-
	Subtotal-Planning/Zoning-Building Expenses		\$1,080	\$950	\$0	\$0
						-
	HARB-Building Expenses					-
						-
468.321	Telephone Expense - HARB		\$60	\$150	\$0	\$0
468.325	Internet Expense - HARB		\$150	\$110	\$0	\$0



468.351	Commercial Insurance Expense - HARB		\$10	\$10	\$0	\$0
468.361	Electricity Expense - HARB		\$50	\$50	\$0	\$0
	Subtotal-HARB Expense-Building Expenses		\$270	\$320	\$0	\$0
	Building Expenses-301 N Spring St					
493.226	Janitorial Supplies Expense - Rental Prop		\$0	\$400	\$0	\$0
493.246	Material & Supplies Expense - Rental Prop		\$4,115	\$200	\$0	\$0
493.318	Janitorial Services Expense - Rental Prop		\$8,624	\$680	\$0	\$0
493.321	Elevator Phone - Rental Prop		\$0	\$400	\$0	\$0
493.331	Travel Expense		\$0	\$0	\$0	\$0
493.351	Commercial Ins Expense - Rental Prop		\$2,169	\$4,500	\$0	\$0
493.360	Water/Sewer Utilities Expense - Rental Prop		\$2,206	\$1,030	\$0	\$0
493.361	Electricity Expense - Rental Prop		\$2,911	\$8,255	\$0	\$0
493.362	Natural Gas Expense - Rental Prop		\$255	\$185	\$0	\$0
493.367	Refuse Service Expense - Rental Prop		\$191	\$165	\$0	\$0
493.369	Security System Expense - Rental Prop		\$0	\$1,155	\$0	\$0
493.373	Building Maint Exp - Rental Prop		\$26,439	\$6,800	\$0	\$0
493.450	Contracted Services Expense-Rental Prop		\$0	\$500	\$0	\$0
493.900	Real Estate Tax Expense - Rental Prop		\$7,645	\$7,900	\$0	\$0
	Subtotal-Building Expenses-301 N Spring St		\$54,556	\$32,170	\$0	\$0
	Total Operating Expenses		\$108,478	\$88,840	\$0	\$0
	Net Income/(Loss)		-\$7,118	\$5,000	\$0	\$0