HISTORIC
Bellefonte
Est. 1795

Borough of Bellefonte Council Work Session
AGENDA
Monday, November 16, 2026
6:30 p.m.
In-Person, Council Chambers
301 N. Spring St, 1st Floor

VIEW RECORDING OF WORK SESSIONS and BOROUGH COUNCIL MEETINGS
Recordings can be viewed on CNET, Comcast's Government Education Channel 7, or at www.cnet1.org. **ATTEND IN PERSON.** The meeting room is open with normal occupancy limits.

I. CALL TO ORDER – Council President Johnson

II. WELCOMING COMMENTS / OPENING REMARKS:
Work sessions are scheduled for Council discussion only. For certain topics, invited guests may make presentations and participate in Council discussion to respond to questions and provide information. No official Council action is taken during work sessions.

III. ITEMS FOR DISCUSSION:
Note – All Times are approximate

A) Bellefonte Waterfront Hotel Project Update (15 minutes)

B) 2027 Draft Budget Review (45 minutes)

1. Capital Projects Fund
2. Bulk Water Fund
3. Interfund Transfers

IV. ADJOURNMENT
Borough Council Business Meeting is scheduled to start at 7:30 PM.

Capital Projects Fund Fund# 95
Fund Analysis

Acct #		2024 Actual	2025 Actual	2026 Projected	2026 Budget	2027 Budget
	Revenue					
341.010	Interest Income	$9,210	$10,778	$5,500	$8,000	$5,000
341.020	Interest Income-Sweep Acct	$152,439	$129,174	$130,000	$115,000	$120,000
	Subtotal - Revenue	$161,649	$139,952	$135,500	$123,000	$125,000
392.001	Transfer in From General Fund	$117,500	$117,500	$0	$0	$200,000
392.004	Transfer in From Fire Equipment Fund	$14,500	$76,660	$68,575	$68,575	$24,825
392.006	Transfer in From Water Fund	$0	$0	$0	$0	$2,000,000
392.006.A	Transfer in From Water Fund - CW	$15,250	$14,700	$15,000	$15,000	$0
392.008	Transfer in From Sewer Fund	$27,000	$15,000	$15,000	$15,000	$506,000
392.009	Transfer in From Refuse Fund	$50,000	$0	$0	$0	$25,000
	Subtotal - Transfers In	$224,250	$223,860	$98,575	$98,575	$2,755,825
399.000	Use of Fund Balance - Streets	$0	$0	$0	$150,705	$0
399.006	Use of Fund Balance - Water	$0	$0	$0	$0	$0
399.100	Use of Fund Balance	$0	$0	$0	$35,000	$374,195
	Subtotal-Use of Fund Balance	$0	$0	$0	$185,705	$374,195
	Total - Revenue, Transfers In & Use of Fund Balance	$385,899	$363,812	$234,075	$407,280	$3,255,020
	Expenses					
406.700	301 N Spring St Upgrade Expense	$348,885	$0	$0	$0	$17,350
430.450	Contracted Services - Streets	$0	$0	$0	$10,000	$0
430.700	Purchase of Equipment - Streets	$0	$0	$96,634	$83,700	$50,000
430.700	Building Maintenance-236 W Lamb	$0	$0	$0	$50,000	$60,000
433.700	Traffic Control Devices - Streets	$0	$0	$0	$165,000	$0
493.000	Office Supplies Expense	$6	$87	$5	$5	$5
500.001	Future Street Paving	$0	$0	$0	$0	$0
500.002	Future Street Projects	$0	$0	$0	$0	$330,000
500.004	Future Fire Equipment Purchases	$0	$0	$0	$68,575	$0
500.006	Future Water Project	$0	$0	$0	$0	$670,000
500.006.A	Future Water Projects - CW	$0	$0	$0	$15,000	$1,300,000
500.008	Future Sewer Projects-System	$0	$0	$0	$15,000	$65,000
500.008.A	Future Sewer Projects-Facility	$0	$0	$0	$0	$506,000
500.009	Future Projects-Refuse	$0	$0	$0	$0	$25,000
500.012	Future Projects-Police	$0	$0	$0	$0	$200,000
500.013	Future General Administration Projects	$0	$0	$0	$0	$31,665
500.099	Future Projects	$0	$0	$0	$0	$0
	Subtotal - Expenses	$348,892	$87	$96,639	$407,280	$3,255,020
492.001	Transfer to General Fund-Streets	$0	$0	$0	$0	$0
492.006	Transfer to Water Fund	$0	$0	$669,750	$0	$0
492.009	Transfer to Refuse Fund	$0	$0	$0	$0	$0
	Subtotal - Transfers Out	$0	$0	$669,750	$0	$0
	Total Expenses & Transfers Out	$348,892	$87	$766,389	$407,280	$3,255,020
	Net income/(loss)	$37,008	$363,725	-$532,314	$0	$0

Bulk Water Sales/Redevelopment Fund Fund # 98
Fund Analysis

Acct #		2024 Actual	2025 Actual	2026 Projected	2026 Budget	2027 Budget
	Revenue					
341.010	Interest Income - Checking/Savings	$24,872	$19,997	$2,800	$17,000	$2,800
341.020	Interest Income - Sweep Account	$0	$0	$24,701	$0	$24,000
342.200	Rental Income	$15,071	$15,600	$15,600	$15,600	$15,600
354.030	State Grant Proceeds	$318,105	$0	$200,000	$200,000	$0
378.122	Bulk Water -Niagara-Howard Plant	$76,864	$69,303	$164,875	$73,000	$125,000
378.700	Milesburg Water Usage Revenue	$49,124	$46,923	$54,342	$48,000	$52,000
	Subtotal Revenue	$484,037	$151,824	$462,318	$353,600	$219,400
399.001	Use of Fund Balance	$0	$0	$0	$198,410	$244,135
392.100	Transfer in from IDA	$200,000	$0	$0	$0	$0
	Total Revenue & Transfers	$684,037	$151,824	$462,318	$552,010	$463,535
	Expenses					
409.700	Improvements to 301 N Spring St	$0	$0	$0	$0	$74,500
410.700	Police Dept Upgrade Expense	$0	$2,500	$0	$0	$0
429.700	902 Grant Expense	$0	$0	$200,003	$200,000	$0
430.260	Match for Beacon at Diamond	$0	$0	$0	$4,000	$0
433.467	Traffic light Expense	$0	$0	$0	$330	$0
433.700	Traffic Control Expense	$0	$0	$249,725	$165,000	$0
434.701	Streetlight Upgrade Expense	$0	$0	$0	$0	$180,000
436.318	Parkview Heights Stormwater Mgmt Exp	$3,634	$0	$0	$0	$0
448.246	Bulk Water Expenses	$0	$1,382	$0	$0	$0
450.313	Refund to CDBG program	$0	$0	$23,800	$15,000	$0
451.200	Water St Property Expenses	$2,850	$242	$543	$1,500	$1,000
451.300	Real Estate Tax Expense-S Water St	$1,739	$2,652	$2,700	$2,900	$2,900
451.351	Commercial Ins Exp - Water St Property	$0	$0	$450	$450	$430
451.361	Electricity - Water St Property	$3,183	$4,400	$5,496	$9,800	$6,000
451.450	Feasibility Study Expense	$0	$0	$5,951	$10,000	$0
451.703	Potter St Railroad Spur Expenses	$0	$9,631	$19,098	$22,445	$0
451.705	Parks Projects Expense	$0	$0	$0	$0	$80,000
452.540	Donation to Nittany Valley Jt Rec Auth (Pool)	$0	$0	$0	$34,550	$34,550
455.215	Postage Expense	$5	$10	$15	$15	$20
455.310	Audit Expense	$400	$500	$575	$575	$600
460.250	Waterfront Expenses	$0	$93	$408	$1,000	$650
460.351	Commercial Insurance Exp-Waterfront	$650	$750	$1,400	$1,400	$545
460.361	Electricity Expense-Waterfront	$1,391	$1,649	$2,199	$3,100	$2,400
460.385	Contracted Services - Waterfront	$0	$6,195	$0	$0	$0
463.500	Contribution to CBICC	$0	$1,000	$1,000	$1,000	$1,000
463.501	Contribution to Fly State College	$0	$0	$5,000	$0	$0

465.210	Office Supplies Expense	$30	$87	$25	$30	$25
471.710	Water St Building Loan-FNB-Principal	$26,709	$25,172	$0	$0	$0
471.711	Water St Builidng Loan-FNB-Interest	$1,032	$320	$0	$0	$0
472.401	Prin Payments-NW Loan #3432-Waterfront	$56,658	$55,421	$57,635	$57,455	$61,100
472.402	Int Exp-NW Loan #3432-Waterfront	$15,120	$18,407	$16,515	$16,785	$13,140
481.500	Conservation of Natural Resources Exp	$3,775	$3,775	$4,671	$4,675	$4,675
490.004	Baseball Field Grant Expense	$0	$3,286	$0	$0	$0
490.005	Spring St Streetscape Project Expense	$341,060	$0	$0	$0	$0
492.001	Transfer to General Fund	$0	$0	$43,000	$0	$0
492.009	Transfer to Refuse Fund	$215,344	$0	$0	$0	$0
497.000	Grant Expense	$0	$0	$0	$0	$0
499.000	Future Matching/Expenses	$0	$0	$0	$0	$0
499.905	Miscellaneous Expense	$0	$0	$0	$0	$0
	Total Expenses, Transfers Out & Capital Exp	$673,580	$137,472	$640,209	$552,010	$463,535
	net income/(loss)	$10,457	$14,352	-$177,891	$0	$0

General Fund
Fund Analysis

Fund # 01

Acct #	Revenue	2024 Actual	2025 Actual	2026 Proj Total	2026 Budget Budget	2027 Budget Budget	Notes
301.100	Real Estate Tax Rev - Current	$1,472,667	$1,487,405	$ 1,482,881	$ 1,450,000	$ 1,505,000	
301.200	Real Estate Tax Rev - Supplement	$1,763	$951	$ -	$ 800	$ 500	
301.400	Real Estate Tax Rev - Delinquent	$33,496	$58,483	$ 30,018	$ 30,000	$ 30,000	
310.100	Real Estate Transfer Tax Revenue	$128,861	$150,597	$ 123,051	$ 125,000	$ 120,000	
310.200	Earned Income Tax Revenue	$1,122,684	$826,760	$ 906,607	$ 800,000	$ 900,000	
310.501	LST Tax Revenue	$124,150	$92,393	$ 89,933	$ 75,000	$ 85,000	
321.800	Franchise Revenue (Cable TV)	$97,846	$88,822	$ 83,437	$ 80,000	$ 75,000	
322.500	Street Opening Permit Revenue	$23,240	$2,190	$ 6,460	$ 2,000	$ 4,000	
322.902	Dumpster Permit Revenue	$510	$420	$ 390	$ 270	$ 300	
322.903	Contractor Trailer Permit Fee	$60	$20	$ 60	$ 20	$ 30	
331.100	J P Fine Revenue	$11,950	$12,846	$ 12,309	$ 10,000	$ 11,000	
331.101	Probation Office Fine Revenue	$6,978	$6,613	$ 4,419	$ 4,700	$ 4,300	
331.102	Restitution	$990	$279	$ 2,184	$ 100	$ 200	
331.121	Ordinance Violation Rev - Codes	$1,750	$250	$ 100	$ 850	$ 250	
331.130	State Police Fine Revenue	$2,244	$2,145	$ 2,105	$ 1,700	$ 1,950	
331.140	Parking Fine Revenue	$22,200	$19,553	$ 22,991	$ 18,000	$ 18,750	
331.145	Boot Fine Revenue	$100	$0	$ -	$ -	$ -	
341.010	Interest Income - Checking,Savings	$40,041	$45,164	$ 15,486	$ 38,045	$ 14,000	Moving more to sweep accounts
341.020	Interest Income - Sweep Acct	$41,946	$47,987	$ 77,556	$ 40,000	$ 74,000	
342.201	Rental Income - 301 N Spring St	$0	$0	$ 82,084	$ 81,345	$ 85,000	Reflects inrease in lease payments charged to tenants
342.531	Tower Rental Revenue	$1,200	$1,200	$ 1,200	$ 1,200	$ 1,200	
342.534	CW Tank Rental Revenue - AT & T	$34,122	$34,122	$ 34,122	$ 34,120	$ 34,120	
342.560	Meter Bag Rental Revenue	$5,380	$1,340	$ 1,400	$ 1,200	$ 1,300	
342.570	Other Rental Income	($4,600)	($4,600)	$ -	$ -	$ -	
352.000	Intergovernmental Revenue	$0	$0	$ 28,300	$ -	$ -	
354.000	State Grant Revenue	$8,678	$0	$ -	$ -	$ -	
354.002	HARB/CLG Grant Revenue	$0	$3,822	$ -	$ -	$ -	
355.010	Public Utility Realty Tax Revenue	$2,844	$3,029	$ 2,985	$ 3,000	$ 2,850	
355.040	Liquor License Revenue	$2,000	$2,000	$ 2,000	$ 2,000	$ 2,000	
355.050	Act 205 Pension State Aid Revenue	$201,478	$155,424	$ 206,919	$ 135,000	$ 200,000	
355.070	Firemen's Relief Assoc Revenue	$33,923	$36,297	$ 35,444	$ 35,000	$ 35,000	
355.090	Act 13 Revenue	$754	$658	$ 1,007	$ 500	$ 750	
357.030	County Liquid Fuels Grant	$0	$50,000	$ -	$ -	$ 100,000	Wilson Street stormwater improvements
358.500	County CATA Contract Revenue	$7,639	$4,583	$ -	$ -	$ -	
361.300	Prelim/Final Sub/Land Dev Plan Revenue	$0	$3,885	$ 2,640	$ -	$ 795	
361.330	Zoning/Sub/Land Dev Permit Revenue	$0	$960	$ -	$ -	$ -	
361.331	Land Development Permit Revenue	$795	$0	$ -	$ -	$ -	
361.332	Zoning Variance Application Fee Rev	$400	$1,200	$ 500	$ -	$ -	
361.335	Zoning Permit Fee Revenue	$5,230	$6,545	$ 4,600	$ 5,000	$ 5,025	
361.336	Zoning Permit-Short Term Rental Fee	$2,730	$3,250	$ 2,990	$ 2,990	$ 2,990	
361.900	Fence Permit Revenue	$200	$300	$ 450	$ 150	$ -	
361.950	HARB Application Fee	$975	$975	$ 1,100	$ 875	$ 975	
362.111	Sale of Accident Report Revenue	$990	$1,125	$ 1,020	$ 850	$ 1,005	
362.130	False Alarm Revenue	$800	$865	$ 650	$ 800	$ 600	
362.140	Crossing Guard Revenue	$1,533	$1,623	$ 1,381	$ 1,400	$ 1,500	
362.160	Task Force Reimbursement Rev	$715	$0	$ -	$ -	$ -	
362.451	Home Occupation Business Permits	$50	$250	$ 50	$ 50	$ -	
362.470	Sign Permit Revenue	$370	$705	$ 330	$ 275	$ -	
362.471	Admin Fee for Permits - CR COG	$6,038	$5,235	$ 6,080	$ 5,100	$ 5,300	
362.800	Lien Letter Fee Revenue	$20	$5	$ -	$ -	$ -	
362.950	Other Permit Revenue	$850	$1,645	$ 1,580	$ 250	$ 850	
362.960	Reimb for Special Police Services	$27,400	$34,993	$ 33,435	$ 27,000	$ 32,000	
362.961	Reimb for SRO - Police	$0	$0	$ 225,198	$ 232,095	$ 235,000	
362.962	Reimb for SRO Salary - Police	$129,660	$137,134	$ -	$ -	$ -	
362.963	Reimb for SRO Medicare - Police	$1,880	$1,955	$ -	$ -	$ -	
362.964	Reimb for SRO Retirement - Police	$22,715	$23,850	$ -	$ -	$ -	
362.965	Reimb for SRO Insurance - Police	$43,928	$49,854	$ -	$ -	$ -	
362.966	Reimb for SRO Expenses - Police	$145	$394	$ -	$ -	$ -	
363.210	Parking Meter Revenue	$150,310	$149,933	$ 138,818	$ 126,000	$ 134,000	
363.221	Parking Permit Revenue	$80,880	$82,427	$ 88,947	$ 67,000	$ 85,000	
364.900	Sewer Dye Test Revenue	$800	$1,100	$ -	$ -	$ -	
383.160	Special Event Fee Revenue	$25	$0	$ -	$ -	$ -	
387.001	Donation to Police Dept Rev	$10	$2,400	$ 2,000	$ -	$ -	
389.000	Miscellaneous Revenue	$12	$0	$ 2	$ -	$ -	
389.001	Miscellaneous Rev - Police Dept	$470	$0	$ -	$ -	$ -	
389.002	Miscellaneous Rev - Streets	$0	$0	$ -	$ -	$ -	
389.003	NSF Fee	$0	$0	$ -	$ -	$ -	
391.100	Sale of Fixed Assets Revenue	$825	$0	$ -	$ -	$ -	
391.101	Sale of Fixed Assets Revenue-Police	$2,150	$3,150	$ 1,251	$ -	$ -	
391.102	Sale of Fixed Assets/Scrap Metal Revenue-Stre	$9,457	$19,484	$ 4,256	$ 1,000	$ 1,000	
391.300	Proceeds from Insurance	$0	$0	$ 1,355	$ -	$ -	
	Subtotal - Revenue	$3,919,257	$3,665,994	$ 3,774,078	$ 3,440,685	$ 3,812,540	
392.001	Transfer in from General Fund-to cover Boro offices costs	$0	$0	$ -	$ -	$ -	
392.006	Transfer In from Water	$110,000	$100,000	$ 110,000	$ 110,000	$ 110,000	
392.008	Transfer In from Sewer	$150,000	$140,000	$ 150,000	$ 150,000	$ 150,000	
392.009	Transfer In from Refuse	$75,000	$70,000	$ 80,000	$ 80,000	$ 80,000	
392.095	Transfer In from Capital Projects - Streets	$0	$0	$ -	$ -	$ -	
392.096	Transfer in from Health Ins Fund	$0	$0	$ 7,440	$ 7,440	$ 50,000	
392.098	Transfer in from Bulk Water	$0	$0	$ 43,000	$ -	$ -	
	Subtotal - Transfers In	$335,000	$310,000	$ 390,440	$ 347,440	$ 390,000	
399.001	Use of Fund Balance	$0	$0	$ -	$ 232,550	$ 129,495	
399.003	Use of Fund Balance - Parking	$0	$0	$ -	$ 162,000	$ 455,180	
	Total Revenue, Transfers In & Reserves	$4,254,257	$3,975,994	$ 4,164,518	$ 4,182,675	$ 4,787,215	
	Expenses						
400.105	Elected Officials Stipend Expense	$13,500	$13,500	$ 13,500	$ 13,500	$ 13,500	
400.192	Social Security Exp - Council	$1,033	$1,033	$ 1,033	$ 1,035	$ 1,035	
400.210	Office Supplies Expense - Council	$150	$142	$ 200	$ 200	$ 200	
400.215	Postage Expense - Council	$25	$35	$ 90	$ 90	$ 90	
400.246	Supplies Expense - Council	$522	$269	$ 50	$ 200	$ 200	
400.249	Sofware Expense - Council	$0	$0	$ 395	$ -	$ 400	
400.260	Minor Equipment Expense - Council	$2,555	$0	$ 1,067	$ -	$ 1,000	
400.314	Legal Expense - Council	$6,569	$3,461	$ 5,000	$ 5,000	$ 8,000	Includes anticipated costs of conservatorship filings - should be recoverable after sale of properties
400.317	Data Processing Expense - Council	$2,335	$2,875	$ 2,900	$ 2,700	$ 2,900	
400.320	IT Services Expense - Council	$3,519	$2,372	$ 1,500	$ 2,900	$ 2,000	
400.329	C-Net Expense - Council	$19,317	$20,292	$ 20,854	$ 20,345	$ 21,500	
400.341	Advertising Expense - Council	$285	$593	$ 500	$ 700	$ 600	
400.342	Printing Expense - Council	$0	$87	$ 100	$ 150	$ 100	
400.344	Copy Expense - Council	$158	$160	$ 125	$ 175	$ 150	
400.420	Membership/Dues/Sub Exp - Council	$1,778	$1,099	$ 1,200	$ 2,150	$ 1,500	
400.460	Conf/Meeting/Seminar Exp-Council	$4,965	$4,641	$ 4,500	$ 5,000	$ 5,000	
400.520	Contribution to Transit Study	$0	$0	$ -	$ -	$ 1,000	One-time contribution to local match requirement for the regional transit study planned for 2027.
400.540	Contribution to Airport	$0	$0	$ 5,000	$ 5,000	$ -	One-time contribution to airport expansion initiative w/ CBICC; should not recur without authorization from Council
	subtotal - Council Expenses	$56,711	$50,559	$ 58,014	$ 59,145	$ 59,175	
401.110	Executive Salary Expense (Appointed)	$120,583	$34,190	$ 66,462	$ 120,000	$ 140,400	2026 projected excludes time assigned as interim payable to KMS
401.114	Jury Duty Pay - Exec	($11)	$0	$ -	$ -	$ -	
401.192	Executive SS Expense (Appointed)	$9,114	$2,552	$ 4,603	$ 9,180	$ 10,740	

401.193	Enrollment/Admin Exp - PMRS - Exec	$0	$0	$ -	$ 20	$ 20	
401.196	Health Ins Expense - Executive	$14,594	$17,454	$ -	$ 31,000	$ 39,900	
401.197	Pension Expense - Exec	$151	($1,979)	$ -	$ -	$ 14,000	
401.198	Health Care Exp - In House - Exec	$1,184	$1,647	$ -	$ 800	$ 800	
401.199	Life Insurance Expense - Exec	$286	$167	$ 100	$ 300	$ 320	
401.210	Office Supplies Expense - Exec	$125	$85	$ 150	$ 175	$ 175	
401.215	Postage Expense - Exec	$30	$40	$ 25	$ 50	$ 50	
401.231	Fuel Expense - Exec	$154	$15	$ 100	$ 150	$ 150	
401.246	Materials & Supplies Expense - Exec	$16	$144	$ 50	$ 150	$ 150	
401.260	Minor Equipment Expense - Exec	$0	$0	$ 50	$ 150	$ 100	
401.314	Legal Expense - Exec	$0	$669	$ -	$ 500	$ 250	
401.317	Data Processing Expense - Exec	$160	$75	$ 100	$ 180	$ 100	
401.320	IT Services Expense - Exec	$762	$554	$ 500	$ 1,000	$ 500	
401.321	Telephone Expense - Exec	$145	$0	$ -	$ -	$ -	
401.324	Cell Phone Exp - Exec	$480	$120	$ 240	$ 480	$ 480	
401.325	Internet Expense - Exec	$50	$0				
401.342	Printing Expense - Exec	$73	$29	$ 50	$ 80	$ 50	
401.344	Copy Expense - Exec	$80	$125	$ 125	$ 150	$ 125	
401.351	Commercial Ins Exp - Exec	$100	$0				
401.354	Workers Comp Ins Exp - Exec	$680	$50	$ -	$ 100	$ 100	
401.361	Electricity Expense - Exec	$45	$0				
401.410	Conf/Meeting Expense - Exec	$634	$296	$ 5,000	$ 600	$ 5,000	
401.420	Dues/Sub/Membership Exp - Exec	$315	$200	$ 902	$ 350	$ 1,000	
401.450	Contracted Services Expense - Exec	$0	$24,250	$ -	$ -	$ 20,000	For any needed exec contracted services (i.e. temporary placement/planning); also includes $15k for a space study
401.450.A	Contracted Services Exp-Interim Boro Mgr-Exec	$0	$55,505	$ 74,905	$ 37,800	$ -	
401.451.A	Contracted Service Exp-Lodging/Mileage-Interim Boro Mrg	$0	$8,464	$ 13,879	$ 6,780	$ -	
401.460	Training Expense	$85	$0	$ 4,000	$ 1,000	$ 1,000	
	Subtotal - Executive Expenses	$149,833	$144,651	$ 171,241	$ 210,995	$ 235,410	
401.901	Mayor Stipend Expense	$1,500	$1,500	$ 1,500	$ 1,500	$ 1,500	
401.902	Mayor Social Security Expense	$115	$115	$ 115	$ 115	$ 115	
401.910	Mayor Office Supplies Expense	$30	$25	$ 50	$ 50	$ 50	
401.915	Mayor Postage Expense	$20	$30	$ 40	$ 40	$ 40	
401.917	Mayor Data Processing Expense	$79	$125	$ 125	$ 135	$ 125	
401.920	Mayor IT Expense	$290	$479	$ 150	$ 500	$ 200	
401.921	Mayor Phone Expense	$90	$100	$ 100	$ 120	$ 120	
401.940	Mayor Internet Expense	$99	$135	$ 100	$ 150	$ 100	
401.941	Mayor Minor Equipment Expense	$21	$0				
401.942	Mayor Supplies Expense	$123	$99	$ 25	$ 100	$ 100	
401.944	Mayor Copy Expense	$30	$65	$ -	$ 65	$ 50	
401.945	Mayor Printing Expense	$0	$0	$ -	$ 50	$ 50	
401.946	Mayor Dues/Member/Sub Expense	$80	$80	$ 50	$ 100	$ 100	
401.951	Mayor Commercial Ins Expense	$300	$350	$ 350	$ 310	$ 400	
401.960	Mayor Conf/Seminar Expense	$0	$0	$ -	$ 150	$ 150	
401.961	Mayor Electricity Expense	$20	$100	$ 100	$ 200	$ 150	
401.980	Mayor Miscellaneous Expense	$2,970	$0	$ 2,985	$ 25	$ 2,500	For Welcome sign repair on Bishop Street
	Subtotal - Mayor Expenses	$5,767	$3,203	$ 5,690	$ 3,610	$ 5,750	
402.355	Treas Bond Insurance Expense	$946	$850	$ 850	$ 1,100	$ 1,000	
402.900	Treasurer Stipend Expense	$1,500	$1,500	$ 1,500	$ 1,500	$ 1,500	
402.901	Treasurer Social Security Expense	$115	$115	$ 115	$ 115	$ 115	
	Subtotal - Treasurer Expenses	$2,561	$2,465	$ 2,465	$ 2,715	$ 2,615	
403.951	R/E Tax Collector Salary Expense	$5,208	$5,185	$ 5,400	$ 5,400	$ 5,400	
403.952	R/E Tax Coll Social Security Expense	$398	$397	$ 415	$ 415	$ 415	
403.955	R/E Tax Coll Printing Expense	$659	$248	$ 250	$ 275	$ 275	
403.956	R/E Tax Coll Postage/Env Expense	$983	$598	$ 622	$ 650	$ 650	
403.957	R/E Tax Coll Audit Expense	$800	$825	$ 825	$ 850	$ 850	
403.958	R/E Tax Coll Bond Expense	$0	$0	$ 1,104	$ 1,100	$ 1,100	
403.959	R/E Tax Collection Costs - GSS	$0	$0	$ -	$ 3,000	$ 3,000	
	Subtota R/E Tax Collector (Elected) Exp	$8,047	$7,252	$ 8,616	$ 11,690	$ 11,690	
406.112	Salary Expense - GG	$324,696	$316,967	$ 334,230	$ 385,000	$ 336,850	
406.180	Overtime Wages - GG	$0	$386	$ 500	$ 1,200	$ 1,000	
406.192	Social Security Expense - GG	$23,935	$22,291	$ 24,310	$ 28,500	$ 30,630	
406.193	Enrollment/Admin Exp - PMRS - GG	$0	$46	$ 72	$ 70	$ 75	
406.196	Health Insurance Expense - GG	$80,662	$96,514	$ 104,200	$ 107,000	$ 136,000	Includes 15% increase in premium and retiree benefits for 3 former employees
406.196.A	Health Insurnace Opt Out	$0	$0	$ -	$ -	$ 14,465	
406.197	Retirement Expense - GG	$6,054	$9,878	$ 10,963	$ 15,000	$ 12,000	
406.198	Health Care Exp - In House - GG	$3,850	$3,100	$ 3,100	$ 3,100	$ 3,250	
406.199	Life Insurance Expense - GG	$688	$505	$ 484	$ 600	$ 500	
406.210	Office Supplies Expense - GG	$644	$1,633	$ 1,200	$ 2,000	$ 1,500	
406.215	Postage Expense - GG	$1,120	$1,200	$ 1,500	$ 1,500	$ 1,750	
406.226	Janitorial Supplies Expense - GG	$1,718	$0	$ -	$ -	$ -	
406.231	Fuel Expense - GG	$0	$13	$ 25	$ 25	$ 25	
406.241	Materials & Supplies Expense - GG	$678	$222	$ 1,000	$ 650	$ 1,000	
406.242	Safety Committee Expense - GG	$0	$0	$ -	$ 10	$ 10	
406.249	Computer Software Expense - GG	$2,286	$3,379	$ 2,500	$ 3,300	$ 3,000	
406.251	Vehicle & Equip Maint Expense - GG	$991	$325	$ 500	$ 1,000	$ 750	
406.260	Minor Equipment Expense - GG	$8,112	$10,317	$ 2,000	$ 9,000	$ 5,000	
406.300	Update Codes Expense- GG	$4,689	$2,232	$ 2,000	$ 5,000	$ 5,000	codification of zoning/SALDO amendments
406.310	Legal Expense - GG	$4,290	$2,342	$ 2,250	$ 3,000	$ 2,500	
406.311	Audit Expense - GG	$4,225	$3,580	$ 3,885	$ 4,100	$ 4,000	
406.317	Data Processing Expense - GG	$1,990	$2,425	$ 1,500	$ 2,200	$ 2,000	
406.318	Janitorial Services Expense - GG	$3,360	$0	$ -	$ -	$ -	
406.319	Fire Permit Exp-Borough Building-GG	$200	$0	$ -	$ -	$ -	
406.320	IT Services Expense - GG	$5,979	$10,101	$ 11,500	$ 9,200	$ 12,000	
406.321	Telephone Expense - GG	$817	$0	$ -	$ -	$ -	
406.324	Cell Phone Expense - GG	$1,320	$960	$ 840	$ 960	$ 960	
406.325	Internet Expense - GG	$227	$0	$ -	$ -	$ -	
406.331	Travel Expense - GG	$0	$0	$ -	$ 25	$ 25	
406.341	Advertising Expense - GG	$73	$538	$ 100	$ 250	$ 250	
406.342	Printing Expense - GG	$1,255	$1,768	$ 2,330	$ 2,100	$ 2,250	
406.344	Copy Expense - GG	$563	$704	$ 700	$ 625	$ 650	
406.351	Commercial Ins Expense - GG	$3,250	$0	$ -	$ -	$ -	
406.354	Worker's Comp Ins Expense - GG	$3,400	$300	$ 310	$ 310	$ 325	
406.355	Insurance Expense - GG	$0	$301	$ -	$ -	$ -	
406.357	Interest Expense - Leases - GG (AUDIT #)	$0	$375	$ -	$ -	$ -	
406.361	Electricity Expense - GG	$1,000	$0	$ -	$ -	$ -	
406.362	Natural Gas Expense - GG	$250	$0	$ -	$ -	$ -	
406.373	Building/Prop Maint/Rep Exp - GG	$3,502	$0	$ -	$ -	$ -	
406.384	Office Equipment Rental Exp - GG	$4,644	$2,612	$ 3,025	$ 2,950	$ 3,000	
406.420	Dues/Sub/Memberships Exp - GG	$1,516	$1,055	$ 825	$ 1,200	$ 1,200	
406.450	Contracted Services Expense - GG	$26,034	$6,049	$ 4,100	$ 900	$ 2,000	
406.453	Web Design/Maint Expense - GG	$874	$900	$ 900	$ 1,100	$ 1,100	
406.460	Training/Seminar Expense - GG	$5,688	$6,072	$ 2,000	$ 8,000	$ 5,000	
406.905	Miscellaneous Expense - GG	$23	$74	$ -	$ 75	$ 75	
	Subtotal - General Gov't Operating Exp	$534,603	$509,165	$ 522,849	$ 599,950	$ 590,140	
406.700	Capital Expenditures - GG	$0	$0	$ -	$ -	$ -	
	Total - General Gov't Expenses	$534,603	$509,165	$ 522,849	$ 599,950	$ 590,140	
409.210	Office Supplies Expense	$0	$0	$ -	$ -	$ -	
409.215	Postage Expense	$0	$0	$ 100	$ 100	$ 100	
409.226	Janitorial Supplies Expense	$0	$0	$ 1,100	$ 1,100	$ 1,050	
409.246	Materials & Supplies Exp	$0	$0	$ 1,100	$ 1,100	$ 1,100	

409.260	Minor Equipment Expense	$0	$0	$ -	$ -	$ 7,500	
409.314	Legal Fees Expense	$0	$0	$ 168	$ -	$ 200	
409.317	Other Services & Charges Expense	$0	$0	$ 580	$ 580	$ 580	
409.318	Janitorial Services Expense	$0	$0	$ 16,500	$ 16,500	$ 18,500	
406.319	Pest Control Expense	$0	$0	$ 200	$ 200	$ 200	
409.320	IT Services Expense	$0	$0	$ -	$ -	$ -	
409.321	Telephone Expense	$0	$0	$ 3,250	$ 3,550	$ 8,500	includes early termination fee for existing provider
409.325	Internet Expense	$0	$0	$ 3,200	$ 3,600	$ 3,500	
409.341	Advertising Expense	$0	$0	$ -	$ -	$ -	
409.351	Commercial Ins Expense	$0	$0	$ 20,000	$ 20,000	$ 20,500	
409.360	Water/Sewer Utilities Expense	$0	$0	$ 3,000	$ 3,000	$ 3,000	
409.361	Electricity Expense	$0	$0	$ 16,500	$ 23,500	$ 20,000	
409.362	Natural Gas Expense	$0	$0	$ 500	$ 500	$ 525	
409.367	Refuse Service Expense	$0	$0	$ 365	$ 400	$ 400	
409.369	Security System Expense	$0	$0	$ -	$ 3,000	$ 2,500	
409.373	Building/Prop Maint/Rep Exp	$0	$0	$ 13,000	$ 13,000	$ 15,000	
409.450	Contracted Services Expense	$0	$0	$ 1,200	$ 1,200	$ 1,200	
409.900	Real Estate Tax Expense	$0	$0	$ 7,960	$ 8,200	$ 8,000	
	Subtotal - General Gov't Operating Exp	$0	$0	$ 88,723	$ 99,530	$ 112,355	
409.700	Capital Expenditures	$0	$0	$ 47,083	$ 36,000	$ -	All capital expenditures for 301 N. Spring and 236 W. Lamb have been moved to Capital Projects Fund
	Total - General Gov't Bldgs Expenses	$0	$0	$ 135,806	$ 135,530	$ 112,355	
410.112	Salary Expense - Police	$705,841	$797,071	$ 960,800	$ 960,800	$ 951,000	
410.112.A	Contractual Bonus Expense - Police	$0	$0	$ -	$ -	$ 45,000	
410.115	Salary Expense-Part-Time Officer-Police	$8,139	$0	$ -	$ -	$ -	
410.116	Salary Expense- Office Staff - Police	$33,591	$44,803	$ 50,100	$ 50,100	$ 48,000	
410.116.A	Overtime Wages Expense-Ofice-Police	$0	$0	$ 550	$ -	$ 500	
410.117	Social Sec Exp - Office Staff - Police	$2,570	$2,845	$ 3,825	$ 3,835	$ 4,140	
410.118	Retirement Expense-Office Staff-Police	$3,197	$2,608	$ -	$ 5,010	$ 4,800	
410.119	Healthcare Opt-Out - Police	$0	$0	$ -	$ -	$ 17,000	
410.119.A	Reimb from Short-Term Disability	($641)	$0	$ -	$ -	$ -	
410.159	Supp Medicare Payments Exp - Police	$13,779	$14,216	$ 15,500	$ 15,000	$ 15,800	
410.180	Overtime Wages Expense - Police	$58,064	$51,367	$ 50,000	$ 50,000	$ 50,000	
410.181	Comp Time Wages Expense-Police	$0	$0	$ 500	$ 500	$ 500	
410.190	Other Benefits Expense - Police	$0	$0	$ -	$ 150	$ -	
410.191	Enrollment/Admin Exp-Retirement-Police	$0	$23	$ 50	$ 50	$ 50	
410.192	Social Security Expense - Police	$10,752	$11,890	$ 13,900	$ 13,935	$ 13,800	
410.193	Soc Sec Exp-Part-time Officer-Police	$118	$0	$ -	$ -	$ -	
410.194	Unemployment Comp Exp-Office-Police	$4,213	$0	$ -	$ -	$ -	
410.195	Insurance Expense - Police	$1,866	$2,713	$ 2,865	$ 2,875	$ 3,000	
410.196	Health Insurance Expense - Police	$326,213	$377,716	$ 460,000	$ 440,000	$ 530,000	
410.197	Retirement Expense - Police	$54,708	$26,057	$ 45,595	$ 45,595	$ 75,635	
410.198	Health Care Exp - In House - Police	$7,188	$6,096	$ 12,000	$ 12,000	$ 12,000	
410.199	Life Insurance Expense - Police	$4,936	$2,756	$ 3,425	$ 3,300	$ 3,500	
410.210	Office Supplies Expense - Police	$1,528	$855	$ 1,700	$ 1,700	$ 1,700	
410.215	Postage Expense - Police	$700	$650	$ 700	$ 700	$ 700	
410.217	Shipping Fees Expense - Police	$725	$701	$ 700	$ 850	$ 850	
410.219	Public Relations Supplies Exp - Police	$0	$0	$ -	$ -	$ 500	
410.226	Janitorial Supplies Expense - Police	$449	$153	$ 700	$ 700	$ 700	
410.231	Fuel Expense - Police	$12,607	$11,345	$ 15,575	$ 15,500	$ 16,000	
410.238	Clothing & Uniform Expense - Police	$7,332	$7,396	$ 7,000	$ 7,000	$ 7,000	
410.238.A	Uniform Allowance Expense-Police	$0	$0	$ -	$ -	$ 3,900	new-pulling out uniform allowance paid thru payroll
410.239	Uniform Exp-Part-time Officer-Police	$0	$0	$ -	$ -	$ -	
410.242	Material & Supplies Exp - Police	$4,300	$2,901	$ 5,200	$ 5,200	$ 5,200	
410.251	Vehicle & Equip Maint Exp - Police	$12,733	$3,838	$ 15,000	$ 15,000	$ 15,000	
410.260	Minor Equipment Expense - Police	$21,920	$10,080	$ 5,000	$ 5,000	$ 5,000	
410.301	Civil Service Board Expense-Police	$0	$5	$ -	$ -	$ -	
410.311	Audit Expense - Police	$1,600	$1,750	$ 1,900	$ 1,900	$ 1,950	
410.314	Legal Expense - Police	$13,752	$22,510	$ 720	$ 5,000	$ 5,000	
410.317	Data Processing Expense - Police	$825	$919	$ 1,000	$ 1,000	$ 1,000	
410.318	Janitorial Services Expense - Police	$12,763	$9,407	$ 12,000	$ 12,025	$ 12,000	
410.319	Fire Permit Exp-Borough Building-Police	$0	$130	$ 150	$ 150	$ 150	
410.320	IT Services Expense - Police	$45,943	$32,465	$ 35,000	$ 35,000	$ 36,000	
410.321	Telephone Expense - Police	$3,408	$5,086	$ 5,350	$ 5,350	$ 5,500	
410.322	Cable Expense - Police	$41	$0	$ -	$ -	$ -	
410.324	Cell Phone Expense - Police	$2,474	$5,314	$ 5,900	$ 6,175	$ 6,200	
410.325	Internet Expense - Police	$2,517	$2,507	$ 3,400	$ 2,400	$ 3,570	
410.326	Body Camera Video Storage Expense	$7,260	$7,260	$ 3,025	$ 3,630	$ -	Completed in 2026
410.327	Radio Maint Expense - Police	$159	$0	$ 92	$ -	$ 100	
410.329	Airtime Expense - Police	$1,931	$2,255	$ 2,475	$ 3,000	$ 2,650	
410.331	Travel Expense - Police	$37	$0	$ 50	$ 50	$ 50	
410.341	Advertising Expense - Police	$190	$140	$ 200	$ 200	$ 200	
410.342	Printing Expense - Police	$759	$750	$ 500	$ 700	$ 700	
410.344	Copy Expense - Police	$318	$456	$ 390	$ 375	$ 400	
410.351	Commercial Ins Expense - Police	$39,998	$38,000	$ 36,500	$ 36,500	$ 41,305	
410.354	Workers Comp Ins Expense - Police	$37,000	$29,000	$ 29,500	$ 29,500	$ 25,000	
410.355	Workers Comp Exp-Part-time Officer-Pol	$300	$0	$ -	$ -	$ -	
410.446	Interest Expense - Leases - Police	$487	$62	$ -	$ -	$ -	
410.361	Electricity Expense - Police	$2,983	$5,201	$ 7,500	$ 7,500	$ 7,750	
410.362	Natural Gas Expense - Police	$1,722	$2,061	$ 3,000	$ 2,000	$ 4,000	
410.373	Building/Property Maint Exp - Police	$6,840	$10,987	$ 6,700	$ 6,000	$ 6,500	
410.376	Vascar Expense - Police	$2,076	$775	$ 900	$ 900	$ 900	
410.386	Copier Rental/Maint Exp-Police	$1,948	$1,857	$ 1,800	$ 2,000	$ 1,800	
410.400	Investigation Expenses - Police	$975	$975	$ 1,100	$ 1,100	$ 1,100	
410.420	Dues/Sub/Memberships Exp - Police	$50	$1,318	$ 400	$ 650	$ 650	
410.445	Lease Payment-Body Cameras-Police	$0	$0	$ 6,378	$ 7,195	$ 6,380	
410.447	Lease Payment-Radios/Lic Plate Reader	$15,693	$15,693	$ 15,800	$ 15,800	$ -	Completed in 2026
410.448	Lease Payment - Tasers - Police	$3,540	$3,540	$ 3,540	$ 3,540	$ -	Completed in 2026
410.449	Vehicle Lease Payment - Police	$23,367	$12,352	$ 12,355	$ 12,355	$ 14,000	lease payment moved from capital projects
410.450	Contracted Services Expense - Police	$850	$915	$ 600	$ 1,650	$ 2,000	
410.460	Training/Seminar Expense - Police	$6,571	$5,208	$ 7,000	$ 7,000	$ 7,000	
410.461	Conf/Meeting Expense - Police	$0	$52	$ 135	$ 135	$ 150	
410.473	Licenses & Permits Expense - Police	$0	$0	$ 192	$ -	$ 200	
410.531	Computer Software Expense - Police	$16,318	$1,230	$ 10,092	$ 9,750	$ 11,000	
410.532	Contribution to Mobile Command-Police	$1,428	$1,428	$ 1,200	$ 1,200	$ 1,250	
410.533	Crisis Intervention Team Funding Exp-Pol	$728	$728	$ 750	$ 750	$ 750	
410.535	Central Booking Unit Expense-Police	$11,746	$12,348	$ 15,191	$ 13,525	$ 13,500	
410.901	SRO Expenses - Police	$193	$718	$ 1,000	$ 1,000	$ 1,000	
410.905	Miscellaneous Expense - Police	$356	$0	$ 50	$ 50	$ 50	
	Subtotal - Police Operating Expenses	$1,565,973	$1,613,481	$ 1,904,519	$ 1,891,855	$ 2,053,030	
410.700	Capital Expenditures - Police	$161,781	$156,690	$ -	$ -	$ -	
410.740	Vehicle Purchase Expense - Police	$20,806	$0	$ -	$ -	$ -	One vehicle purchase included in Capital Projects Fund ($14k)
	Subtotal - Police Capital Expenses	$182,587	$156,690	$ -	$ -	$ -	
	Total Police Expenses	$1,748,561	$1,770,171	$ 1,904,519	$ 1,891,855	$ 2,053,030	
419.115	Crossing Guard Salary Expense	$2,607	$2,810	$ 3,150	$ 3,150	$ 4,500	
419.192	Crossing Guard Social Sec Expense	$198	$215	$ 240	$ 240	$ 345	
419.242	Crossing Guard Materials & Supplies Exp	$115	$7	$ 50	$ 50	$ 50	
419.354	Crossing Guard Workers Comp Exp	$0	$20	$ 110	$ 110	$ 110	
	Subtotal - Crossing Guard Expense	$2,920	$3,052	$ 3,550	$ 3,550	$ 5,005	
419.512	Parking Enforcement Salary Expense	$49,190	$56,009	$ 65,000	$ 69,000	$ 70,000	
419.516	Parking Enforcement Postage Expense	$35	$40	$ -	$ 80	$ 80	
419.517	Parking Enforcement Data Proc Exp	$125	$126	$ 135	$ 135	$ 140	

419.520	Parking Enforcement IT/Email Expense	$668	$344	$ 400	$ 550	$ 550	
419.524	Parking Enforcement-Cell Phone Exp	$36	$0	$ -	$ -	$ -	
419.531	Parking Enforcement Fuel Expense	$486	$392	$ 350	$ 525	$ 550	
419.538	Parking Enforcement Uniform Expense	$683	$212	$ 420	$ 800	$ 800	
419.541	Parking Enforcement Advertising Exp	$0	$0	$ -	$ 200	$ 100	
419.542	Parking Enforcement Mat & Supp Exp	$718	$831	$ 1,000	$ 1,100	$ 1,500	
419.544	Parking Enforcement Copy Expense	$35	$35	$ -	$ 50	$ 100	
419.560	Parking Enforcement-Minor Equipment	$0	$5,715	$ -	$ 5,000	$ 5,000	
419.575	Parking Enforce-Warranty/Data Plan/Lic Exp	$6,816	$6,816	$ 7,236	$ 7,200	$ 7,200	
419.582	Parking Lot Rental Expense	$2,000	$2,000	$ 2,000	$ 2,000	$ 2,000	
419.592	Parking Enforcement SS Expense	$3,817	$4,765	$ 4,973	$ 5,280	$ 5,355	
419.593	Parking Enforce Enrollment/Admin-Retire	$0	$0	$ -	$ -	$ -	
419.597	Parking Enforcement Retirement Exp	$571	$1,626	$ 500	$ 900	$ 900	
419.610	Parking Enforcement Office Supp Exp	$40	$25	$ -	$ 50	$ 75	
419.621	Parking Enforcement Phone Expense	$26	$110	$ 100	$ 110	$ 110	
419.625	Parking Enforcement-Internet Expense	$97	$160	$ 50	$ 175	$ 150	
419.642	Parking Enforcement Printing Expense	$127	$262	$ 500	$ 750	$ 750	
419.651	Parking Enforcement Vehicle & Equip Maint Exp	$504	$164	$ 2,908	$ 500	$ 750	
419.653	Parking Meter & Equip Maint Expense	$1,545	$9,991	$ 5,500	$ 9,000	$ 9,000	
419.654	Parking-Kiosk & Meter Charges Expense	$40,009	$40,826	$ 40,000	$ 43,000	$ 43,000	
419.661	Parking Enforcement-Electricity Expense	$150	$150	$ 150	$ 200	$ 200	
419.716	Dog Handling/Boarding Expense	$916	$0	$ -	$ -	$ 1,000	
419.751	Parking Enforcement Comm Ins Exp	$1,250	$1,200	$ 1,200	$ 1,200	$ 1,300	
419.754	Parking Enforcement Workers Comp Exp	$1,450	$1,640	$ 1,000	$ 1,450	$ 1,305	
419.902	Parking Enforcement Miscellaneous Exp	$37	$37	$ 100	$ 50	$ 50	
445.240	Parking Lot Maintenance Expense	$0	$0	$ -	$ 150	$ 150	
445.321	Parking Lot-EV Charging Electricity Exp	$723	$687	$ 1,000	$ 850	$ 1,000	
445.420	Maintenance of Parking Lots	$760	$0	$ 3,625	$ 1,000	$ 1,500	
445.450	Parking Lot-EV Expense	$9,956	$285	$ -	$ 500	$ 500	
445.478	Alternative Fuels Tax-EV Stations	$232	$177	$ 225	$ 275	$ 275	
	Subtotal - Parking Enforce Operating Exp	$123,002	$134,624	$ 138,372	$ 152,080	$ 155,390	
419.700	Parking Meter Equipment Expense	$253	$0	$ 10,000	$ 10,000	$ -	
	Subtotal-Parking Enforce Capital Exp	$253	$0	$ 10,000	$ 10,000	$ -	
	Total Parking Enforcement Expenses	$123,255	$134,624	$ 148,372	$ 162,080	$ 155,390	
413.112	Salary Expense - Codes	$7,736	$3,904	$ 5,800	$ 10,000	$ 10,000	.75 FTEs (2 PT staff, one split w/ parking)
413.192	Social Security Expense - Codes	$592	$299	$ 444	$ 765	$ 765	
413.210	Office Supplies Expense - Codes	$60	$30	$ 25	$ 75	$ 75	
413.215	Postage Expense - Codes	$40	$55	$ 40	$ 100	$ 100	
413.231	Fuel Expense - Codes	$7	$0	$ -	$ 35	$ 25	
413.242	Materials & Supplies Expense - Codes	$29	$0	$ -	$ 25	$ 25	
413.260	Minor Equipment Expense - Codes	$794	$0	$ -	$ 65	$ 50	
413.311	Audit Expense - Codes	$0	$0	$ 20	$ 50	$ 25	
413.317	Data Processing Expense - Codes	$125	$75	$ 100	$ 130	$ 125	
413.320	IT Services Expense - Codes	$837	$554	$ 630	$ 800	$ 750	
413.321	Telephone Expense - Codes	$50	$0	$ -	$ -	$ -	
413.325	Internet Expense - Codes	$35	$0	$ -	$ -	$ -	
413.341	Advertising Expense - Codes	$0	$72	$ -	$ 100	$ 100	
413.342	Printing Expense - Codes	$0	$0	$ 50	$ 125	$ 125	
413.344	Copy Expense - Codes	$100	$100	$ 50	$ 120	$ 100	
413.351	Commercial Ins Expense - Codes	$90	$0	$ -	$ -	$ -	
413.354	Workers Comp Ins Exp - Codes	$25	$10	$ 25	$ 30	$ 25	
413.361	Electricity Expense - Codes	$40	$0	$ -	$ -	$ -	
413.460	Training/Seminar Expense - Codes	$0	$0	$ -	$ 50	$ 100	
	Subtotal - Code Expense	$10,560	$5,191	$ 7,184	$ 12,470	$ 12,390	
414.112	Salary Expense - PLAN/ZONING			$ -	$ -	$ 47,390	70% salary for PZ Director position
414.192	Social Security Expense-PLAN/ZONING			$ -	$ -	$ 3,625	
414.193	Enrollment/Admin Exp - PMRS - PZ			$ -	$ -	$ 125	
414.196	Health Insurance Expense - PZ			$ -	$ -	$ 38,568	
414.197	Pension Expense - PZ			$ -	$ -	$ 3,750	
414.198	Health Care Expense - In-House - PZ			$ -	$ 5,000	$ 667	
414.199	Life Insurance Expense - PZ			$ -	$ 880	$ 165	
414.210	Office Supplies Expense-PLAN/ZONING	$150	$150	$ -	$ 200	$ 200	
414.215	Postage Expense - PLAN/ZONING	$65	$85	$ 125	$ 125	$ 150	
414.231	Fuel Expense - PLAN/ZONING	$30	$15	$ -	$ 50	$ 25	
414.243	Misc Supplies Expense - PLAN/ZONE	$16	$0	$ -	$ 25	$ 25	
414.260	Minor Equipment Exp-PLAN/ZONING	$0	$0	$ -	$ 1,000	$ 1,400	New PC for PZ Director
414.311	Audit Expense - PLANNING/ZONING	$0	$0	$ 50	$ 50	$ 50	
414.314	Legal Expense - PLANNING/ZONING	$6,812	$6,334	$ 3,500	$ 4,000	$ 4,000	
414.317	Data Processing Expense -PLAN/ZON	$250	$1,198	$ 700	$ 600	$ 750	
414.320	IT Services Expense - PLAN/ZONING	$763	$1,186	$ 700	$ 875	$ 850	
414.321	Telephone Expense-PLAN/ZONING	$55	$0	$ -	$ -	$ -	
414.325	Internet Expense - PLAN/ZONING	$35	$0	$ -	$ -	$ -	
414.238	Uniform Expense - PLAN/ZONING			$ -	$ -	$ 200	New account - high-vis vest & shirts for field inspections
414.331	Travel Expense - PLAN/ZONING	$0	$0	$ 50	$ 25	$ 50	
414.341	Advertising Expense - PLAN/ZONING	$134	$341	$ 250	$ 275	$ 500	Legal ads for ordinance amendments/public hearings/public meetings
414.342	Printing Expense - PLAN/ZONING	$148	$287	$ -	$ 75	$ 200	
414.344	Copy Expense - PLAN/ZONING	$159	$175	$ 185	$ 185	$ 185	
414.351	Commercial Ins Expense-PLAN/ZONING	$0	$5,000				
414.361	Electricity Expense - PLAN/ZONING	$35	$0				
414.384	Contracted Services-In House-Plan/Zon	$31,466	$35,526	$ 35,081	$ 36,500	$ 7,300	Contracted service with the remainder moved to salary anticipating hire
414.420	Dues/Sub/Memberships Expense - PZ			$ -	$ -	$ 125	PA APA membership dues
414.460	Training/Seminar Exp-PLAN/ZONING	$35	$50	$ -	$ 150	$ 2,000	PA APA Conference; PHRC Housing Conference; other misc. training
414.905	Misc Expense - PLAN/ZONING	$0	$0	$ -	$ 25	$ 25	
	Subtotal - Planning/Zoning Expense	$40,153	$50,347	$ 40,641	$ 44,160	$ 112,325	
430.112	Salary Expense - ST	$321,788	$350,996	$ 396,000	$ 400,000	$ 376,125	
430.119	Health Care Opt Out Expense - ST			$ -	$ -	$ 37,400	
430.180	Overtime Wages Expense - ST	$20,898	$26,294	$ 27,000	$ 27,000	$ 30,000	
430.191	Workboots Expense - ST	$1,000	$2,072	$ 2,200	$ 2,200	$ 2,200	
430.192	Social Security Expense - ST	$25,286	$27,918	$ 29,000	$ 29,000	$ 34,120	
430.193	Enrollment/Admin Exp - PMRS - ST	$0	$93	$ 135	$ 150	$ 150	
430.196	Health Insurance Expense - ST	$72,991	$84,541	$ 116,000	$ 120,500	$ 135,000	
430.197	Retirement Expense - ST	$23,023	$16,319	$ 26,000	$ 26,000	$ 30,000	
430.198	Health Care Expense - In-House - ST	$5,847	$2,584	$ 5,000	$ 5,000	$ 5,000	
430.199	Life Insurance Expense - ST	$741	$3,233	$ 880	$ 880	$ 880	
430.210	Office Supplies Expense - ST	$394	$279	$ 875	$ 875	$ 800	
430.215	Postage Expense - ST	$450	$500	$ 650	$ 650	$ 650	
430.226	Janitorial Supplies Expense - ST	$387	$899	$ 900	$ 900	$ 800	
430.231	Fuel Expense - ST	$19,773	$20,976	$ 24,000	$ 24,000	$ 24,500	validate this number
430.238	Clothing & Uniform Expense - ST	$2,117	$2,466	$ 3,000	$ 3,000	$ 3,000	
430.245	Street & Road Signs Expense - ST	$1,592	$3,812	$ 5,000	$ 5,000	$ 5,000	
430.246	Materials & Supplies Expense - ST	$9,621	$2,586	$ 10,500	$ 10,500	$ 10,500	
430.249	Computer Software Expense - ST	$250	$300	$ 450	$ 450	$ 450	
430.251	Vehicle & Equip Maint Expense - ST	$41,394	$33,120	$ 35,000	$ 35,000	$ 35,000	
430.255	Shop Supp/Equipment Expense - ST	$3,305	$1,892	$ 4,400	$ 4,400	$ 5,900	
430.259	Electrical Supplies Expense-ST	$1,218	$279	$ 1,500	$ 1,500	$ 1,500	
430.260	Tools & Minor Equip Expense - ST	$5,058	$5,153	$ 4,039	$ 2,500	$ 2,500	
430.311	Audit Expense - ST	$1,500	$1,600	$ 1,700	$ 1,700	$ 1,850	
430.313	Engineering Expense - ST	$0	$0	$ 1,715	$ 300	$ 1,000	
430.314	Legal Expense - ST	$37	$2,294	$ 4,738	$ 400	$ 1,000	
430.317	Data Processing Expense - ST	$800	$899	$ 950	$ 950	$ 950	

430.318	Janitorial Services Expense - ST	$8,177	$13,182	$ 8,125	$ 8,125	$ 8,200	
430.319	Fire Permit Exp-Borough Building-ST	$0	$130	$ 130	$ 150	$ 150	
430.320	IT Services Expense - ST	$3,145	$4,473	$ 4,000	$ 4,000	$ 4,000	
430.321	Telephone Expense - ST	$2,137	$1,837	$ 1,964	$ 2,100	$ 2,100	
430.322	Cable Expense - ST	$9	$0	$ -	$ -	$ -	
430.324	Cell Phone Expense - ST	$2,795	$2,874	$ 1,448	$ 3,300	$ 2,000	
430.325	Internet Expense - ST	$165	$175	$ 225	$ 225	$ 250	
430.327	Radio Maint Expense - ST	$0	$0	$ -	$ 100	$ 100	
430.329	Emergency Notification Expense - ST	$1,671	$1,800	$ 2,101	$ 2,100	$ 2,100	
430.331	Travel Expense - ST	$101	$187	$ 150	$ 150	$ 150	
430.341	Advertising Expense - ST	$0	$1,138	$ 500	$ 500	$ 300	
430.342	Printing Expense - ST	$562	$935	$ 919	$ 600	$ 1,000	
430.344	Copy Expense - ST	$113	$253	$ 148	$ 250	$ 200	
430.351	Commercial Ins Expense - ST	$18,050	$22,150	$ 22,000	$ 22,000	$ 24,250	
430.354	Workers Comp Ins Expense - ST	$17,100	$14,625	$ 15,250	$ 15,250	$ 10,000	
430.361	Electricity Expense - ST	$1,535	$2,035	$ 2,680	$ 3,700	$ 2,700	
430.362	Natural Gas Expense - ST	$8,846	$13,261	$ 12,105	$ 12,700	$ 12,550	
430.373	Building/Prop Maint Expense - ST	$6,763	$7,417	$ 6,000	$ 6,000	$ 6,000	
430.384	Equipment Rental Expense - ST	$1,463	$1,032	$ 1,588	$ 1,750	$ 1,750	
430.420	Dues/Sub/Memberships Expense - ST	$150	$0	$ 85	$ 85	$ 85	
430.450	Contracted Services Expense - ST	$0	$2,599	$ 4,468	$ 1,000	$ 5,000	
430.460	Training/Seminar Expense -ST	$476	$1,102	$ 1,200	$ 1,200	$ 1,000	
430.470	CDL/Lic/Re-Cert Expense - ST	$309	$509	$ 100	$ 450	$ 150	
430.471	Drug Testing Expense - ST	$422	$261	$ 175	$ 425	$ 425	
430.472	Permit/License Fees Expense - ST	$395	$135	$ 335	$ 325	$ 350	
430.474	Repairs to Private Property Exp - ST	$939	$3,484	$ 500	$ 1,000	$ 1,000	
430.701	Lease/Loan Payments-ST	$8,634	$8,140	$ 8,140	$ 8,140	$ 8,140	
430.905	Miscellaneous Expense - ST	$67	$24	$ -	$ 25	$ 25	
431.246	Street Cleaning & Painting Expense - ST	$8,076	$12,954	$ 7,945	$ 14,500	$ 10,500	
433.370	Traffic Signals Maint Expense - ST	$12,545	$12,139	$ 53,008	$ 13,500	$ 50,000	
438.246	Maintainance of Streets Expense - ST	$28,951	$11,909	$ 15,000	$ 25,000	$ 25,000	
446.000	Storm Water Mgmt - Storm Drains - ST	$56,876	$1,673	$ 50,022	$ 40,000	$ 50,000	
	Subtotal - Street Operating Expense	$749,942	$733,539	$ 921,944	$ 891,505	$ 975,750	
430.255A	Shop Capital Expenditures - ST	$2,899	$1,426	$ -	$ -	$ -	
430.700	Capital Expenditures - ST	$0	$59,209	$ -	$ -	$ -	
430.706	Curbing/Ramp Expense - ST	$5,384	$7,388	$ 17,325	$ 22,000	$ 20,000	
430.707	County Liquid Fuels Grant Expense-ST	$0	$63,742	$ -	$ -	$ 100,000	Wilson Street stormwater
433.740	Parkview Dr Traffic Signal Project Exp	$11,219	$19,303	$ -	$ -	$ -	
	Subtotal-Street Capital Expenses	$19,502	$151,068	$ 17,325	$ 22,000	$ 120,000	
	Total Street Expenses	$769,444	$884,607	$ 939,269	$ 913,505	$ 1,095,750	
411.500	Firemen's Relief Grant Passthru	$33,923	$36,297	$ 35,445	$ 35,000	$ 35,000	
412.351	Ambulance Commercial Insurance Exp	$50	$75	$ 75	$ 75	$ 75	
412.354	Ambulance Volunteers Work Comp Exp	$640	$500	$ 410	$ 410	$ 410	
441.000	Cemetary Expense	$3,512	$1,299	$ 250	$ 4,000	$ 4,000	
447.000	Bus Service Expense	$33,386	$32,592	$ 35,000	$ 32,000	$ 35,000	increased per council worksession
451.260	Parks Expense	$2,970	$100	$ 100	$ 100	$ 100	
452.530	Contribution to Nitt Valley Jt Rec Auth	$6,105	$6,105	$ 6,105	$ 6,105	$ 6,105	
455.000	Shade Tree Commission Expense	$1,789	$290	$ 1,000	$ 4,000	$ 4,000	
456.500	Centre Co Library Expense	$24,525	$24,525	$ 24,525	$ 24,525	$ 25,751	Increased as requested to Council
459.373	Train Station Expense	$425	$1,782	$ 100	$ 7,500	$ 2,000	For maintenance/security of the Talleyrand Train Station
465.000	Downtown Bellefonte Inc Contribution	$5,250	$0	$ -	$ -	$ -	
481.000	Unemployment Comp Ins Expense	$6,143	$6,177	$ -	$ -	$ -	
491.000	Refund of Prior Year Revenues	$0	$0	$ -	$ -	$ -	
497.000	STMP Implementation Expense	$0	$0	$ -	$ -	$ -	
	Subtotal - Other Expenses	$118,718	$109,742	$ 103,010	$ 113,715	$ 112,441	
468.112	Salary Expense - HARB	$0	$0	$ -	$ -	$ 20,310	30% salary for PZ Director
468.192	Social Security Expense - HARB	$0	$0	$ -	$ -	$ 1,554	
468.210	Office Supplies Expense - HARB	$75	$50	$ 100	$ 150	$ 125	
468.215	Postage Expense - HARB	$50	$75	$ 50	$ 125	$ 100	
468.231	Fuel Expense - HARB	$5	$10	$ 20	$ 35	$ 35	
468.242	Materials & Supplies Expense - HARB	$0	$0	$ 10	$ 50	$ 25	
468.317	Data Processing Expense - HARB	$450	$985	$ 750	$ 850	$ 800	
468.320	IT Services Expense - HARB	$160	$170	$ 500	$ 500	$ 500	
468.321	Telephone Expense - HARB	$30	$0	$ -	$ -	$ -	
468.325	Internet Expense - HARB	$30	$0	$ -	$ -	$ -	
468.331	Travel Expense - HARB	$0	$0	$ -	$ 25	$ 25	
468.341	Advertising Expense - HARB	$48	$46	$ 50	$ 150	$ 100	
468.342	Printing Expense - HARB	$0	$0	$ -	$ 35	$ 35	
468.344	Copy Expense - HARB	$116	$135	$ 140	$ 140	$ 140	
468.361	Electricity Expense - HARB	$15	$0	$ -	$ -	$ -	
468.450	Contracted Services Exp - HARB	$13,590	$14,749	$ -	$ 15,645	$ -	All contracted services costs are covered under 414.384
468.900	Grant Expense - HARB	$12,909	$0	$ -	$ -	$ -	
	Subtotal -HARB Expense	$27,478	$16,219	$ 1,620	$ 17,705	$ 23,749	
	Subtotal Operating Expenses	$3,396,268	$3,383,491	$ 3,978,438	$ 4,114,675	$ 4,467,215	
	Subtotal Capital Expenses	$202,342	$307,758	$ 74,408	$ 68,000	$ 120,000	
492.095	Transfer to Capital Projects (paving)	$47,500	$47,500	$ -	$ -	$ -	
492.095	Transfer to Capital Projects (streets)	$70,000	$70,000	$ -	$ -	$ -	
492.095	Transfer to Capital Projects	$0	$0	$ -	$ -	$ 200,000	parking meter/kiosk upgrade
492.097	Transfer to 301 N Spring St	$18,005	$8,900	$ -	$ -	$ -	
	Subtotal - Transfers Out	$135,505	$126,400	$ -	$ -	$ 200,000	
	Total Expenses & Transfers Out	$3,734,115	$3,817,648	$ 4,052,846	$ 4,182,675	$ 4,787,215	
	net income/(loss)	$520,142	$158,346	$ 111,672	$ -	$ (0)	