

CLARION BOROUGH

2008 BUDGET

**Clarion Borough
General Fund**

		<u>Actual 2003</u>	<u>Actual 2004</u>	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Actual October 31st 2007</u>	<u>Projected December 31 2007</u>	<u>Budget 2008</u>
REVENUE									
	Mills	15.12	15.12	14.12	14.12	19.15			20.15
Acct									
	Real Property Taxes								
301.100	Real Estate Taxes Current	440,588	441,725	399,119.96	411,961.52	571,750.00	537,149.18	565,500.00	588,670.00
301.400	Real Estate Taxes Delinquent	27,260	26,208	35,111.73	43,691.26	36,590.00	47,650.61	36,500.00	36,590.00
	Sub-Total	<u>467,848</u>	<u>467,933</u>	<u>434,231.69</u>	<u>455,652.78</u>	<u>608,340.00</u>	<u>584,799.79</u>	<u>602,000.00</u>	<u>625,260.00</u>
	Local Enabling Act (Act 611)								
310.010	Per Capita Taxes - Current	5,005	5,692	357.50	224.25	-	152.75	152.00	-
310.100	Real Estate Transfer Tax	32,178	34,818	37,568.63	46,992.13	37,000.00	32,552.73	35,000.00	33,000.00
310.210	Earned Income Tax - Current Tax	267,783	253,940	311,331.32	253,657.13	256,500.00	237,277.87	255,620.00	263,288.60
310.510	Emergency Services Tax	28,123	23,855	88,244.40	154,632.36	145,750.00	186,938.46	191,110.00	90,000.00
310.700	Mechanical Devices Tax	2,340	2,430	2,340.00	2,580.00	2,340.00	2,340.00	2,580.00	1,850.00
	Sub-Total	<u>335,429</u>	<u>320,735</u>	<u>439,841.85</u>	<u>458,085.87</u>	<u>441,590.00</u>	<u>459,261.81</u>	<u>484,462.00</u>	<u>388,138.60</u>
	Total Taxes	<u>803,277</u>	<u>788,668</u>	<u>874,073.54</u>	<u>913,738.65</u>	<u>1,049,930.00</u>	<u>1,044,061.60</u>	<u>1,086,462.00</u>	<u>1,013,398.60</u>
	LICENSES AND PERMITS								
320.010	Beverage Licenses	2,050	1,850	1,650.00	2,450.00	2,450.00	-	2,450.00	2,450.00
320.020	Building Permits	6,845	6,866	8,204.00	6,508.90	5,500.00	59,033.90	59,040.00	5,500.00
320.030	Franchise Fees	86,668	37,195	34,335.81	40,853.04	41,500.00	40,139.10	52,610.00	40,150.00
320.040	Sign Permits	305	200	363.00	625.00	300.00	475.00	475.00	475.00
320.050	Variance or Zoning Request	2,450	3,000	2,400.00	2,100.00	2,100.00	2,100.00	2,400.00	2,100.00
320.060	Street Opening Permits	2,850	3,376	3,899.00	1,725.00	1,425.00	1,900.00	2,000.00	1,900.00
320.080	Rental Unit Licenses	28,879	29,300	29,850.00	35,925.00	35,900.00	36,150.00	36,150.00	42,175.00
320.090	Miscellaneous Permits	1,437	1,327	1,757.00	487.00	350.00	5,795.25	5,835.00	350.00
320.093	Spring Fling Festival Permits						1,500.00	1,500.00	1,600.00
320.094	Autumn Leaf Festival Permit						160.00	13,925.00	15,000.00
320.095	Public Solicitation Permits	16,340	16,325	16,190.00	15,775.00	15,500.00	10,225.00	75.00	250.00
320.100	Parking Permits	3,450	2,485	3,020.00	3,405.00	3,100.00	1,660.00	1,660.00	3,100.00
	Total Licenses & Permits	<u>151,274</u>	<u>101,924</u>	<u>101,668.81</u>	<u>109,853.94</u>	<u>108,125.00</u>	<u>159,138.25</u>	<u>178,120.00</u>	<u>115,050.00</u>

**Clarion Borough
General Fund**

	<u>Actual 2003</u>	<u>Actual 2004</u>	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Actual October 31st 2007</u>	<u>Projected December 31 2007</u>	<u>Budget 2008</u>
Proceeds of General Fixes Asset Disp.								
391.100 Sale of Property				6,486.64	100.00	1,177.91	1,177.91	100.00
Total Sale of Property	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,486.64</u>	<u>100.00</u>	<u>1,177.91</u>	<u>1,177.91</u>	<u>100.00</u>
Interfund Operating Transfers								
392.000 Transfer from other Funds	50,000	50,000	55,000.00	30,892.44	-	-	-	-
Transfer from Street Light								
Transfer from Fire Equipment Fund							4,500.00	5,500.00
Transfer from Liquid Fuels Fund			15,000.00		5,000.00	13,000.00	13,000.00	25,000.00
Total Interfund Operating Transfers	<u>50,000</u>	<u>50,000</u>	<u>70,000.00</u>	<u>30,892.44</u>	<u>5,000.00</u>	<u>13,000.00</u>	<u>17,500.00</u>	<u>30,500.00</u>
Proceeds of Short Term Debt								
394.100 Proceeds from Sale of Real Property	103,158							
Tax Anticipation Note	-	-	-	110,000.00	300,000.00	200,000.00	200,000.00	300,000.00
393.000 Proceeds from Long Term Debt	650,000	50,000	93,335.00	60,786.00		68,636.00	68,636.00	
Total Tax Anticipation Note	<u>753,158</u>	<u>50,000</u>	<u>93,335.00</u>	<u>170,786.00</u>	<u>300,000.00</u>	<u>268,636.00</u>	<u>268,636.00</u>	<u>300,000.00</u>
Refunds of Prior Year Expenditures								
395.000 Refunds	27,002	51,221	-	21,035.44	20,500.00	31,371.71	32,860.00	20,500.00
Drug / DUI Grant Refunds		1,602		-	-			-
Total Refunds of Prior Yr Expend.	<u>27,002</u>	<u>52,823</u>	<u>-</u>	<u>21,035.44</u>	<u>20,500.00</u>	<u>31,371.71</u>	<u>32,860.00</u>	<u>20,500.00</u>
Total Other Financing Sources	<u>830,160</u>	<u>152,823</u>	<u>163,335.00</u>	<u>229,200.52</u>	<u>325,600.00</u>	<u>314,185.62</u>	<u>320,173.91</u>	<u>351,100.00</u>
TOTAL REVENUE	<u>1,991,295</u>	<u>1,275,644</u>	<u>1,369,726.18</u>	<u>1,497,846.98</u>	<u>1,764,941.00</u>	<u>1,785,062.11</u>	<u>1,875,778.91</u>	<u>1,741,484.60</u>

Clarion Borough
General Fund

	<u>Actual 2003</u>	<u>Actual 2004</u>	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Actual October 31st 2007</u>	<u>Projected December 31 2007</u>	<u>Budget 2008</u>
				-				
				-				
				-				
EXPENDITURES:								
General Government								
400.130 Regular Full Time Employees	54,076	56,194	58,037.98	63,627.24	57,940.00	47,807.91	57,950.00	60,800.00
400.131 Part Time Employees	-	-	-	7,235.58	1,000.00	176.77	180.00	1,000.00
400.150 Medical Buy Back					8,040.00	3,202.31	4,990.00	2,890.00
400.158 Medicare Coverage						7,743.29	9,437.29	14,390.00
400.161 FICA	3,487	4,479	3,682.91	4,020.62	4,150.00	2,507.82	3,600.00	3,950.00
400.163 Medicare	815	-	861.38	940.27	970.00	586.48	840.00	930.00
400.184 Sick Leave Buy Back							180.00	180.00
400.190 Unemployment Compensation					790.00			790.00
400.210 Office Supplies	1,356	1,172	931.27	2,061.03	1,800.00	1,212.49	1,800.00	1,800.00
400.213 Computer Supplies	733	-	1,587.75	3,044.89	1,000.00	525.70	750.00	1,000.00
400.252 Vehicle Allowance	200	200	300.00	534.81	250.00	-	125.00	250.00
400.310 Professional Services	14,618	10,293	7,393.28	13,446.30	45,555.00	23,175.60	27,500.00	16,500.00
400.317 Accounting and Auditing Services				2,734.76	7,500.00	-	18,000.00	27,000.00
400.314 Professional Services -Legal			4,588.92		2,500.00	5,656.51	7,500.00	6,500.00
400.311 Professional Development	751	1,776	1,007.29	-	3,400.00	4,118.67	4,250.00	4,500.00
400.320 Communications	2,295	2,416	2,549.39	2,805.62	2,800.00	1,757.74	2,100.00	2,800.00
400.340 Advertising	585	1,349	3,462.12	2,043.11	1,000.00	1,111.83	1,388.00	1,450.00
400.351 Insurance Property and General Liability		-			15,310.00	10,315.70	15,310.00	15,050.00
400.352 Insurance Professional Liability					13,890.00	2,978.00	13,890.00	11,465.00
400.353 Commerical Auto					6,500.00	3,818.20	6,500.00	5,910.00
400.354 Workers Compensation	411	330	-	6,347.84	310.00	445.14	550.00	320.00
400.355 Surety and Fidelity					1,790.00	1,910.00	2,250.00	1,790.00
400.374 Equipment Maintenance	736	495	1,109.22	2,240.72	1,750.00	1,785.74	2,350.00	2,250.00
400.375 Computer Maintenance	1,738	6,791	2,256.25	-	2,750.00	3,279.90	4,100.00	4,100.00
400.751 Capital Outlay					7,500.00	2,498.50	2,500.00	7,500.00
400.900 Contingencies	3,595	1,349	1,850.29	3,356.05	2,950.00	1,262.68	7,250.00	2,750.00
Total General Administration	85,396	86,844	89,618.05	114,538.84	191,445.00	127,876.98	195,290.29	197,865.00

**Clarion Borough
General Fund**

	<u>Actual 2003</u>	<u>Actual 2004</u>	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Actual October 31st 2007</u>	<u>Projected December 31 2007</u>	<u>Budget 2008</u>
Tax Collections								
403.116 Tax Collector Commissions	8,720	8,916	7,924.36	-	1,250.00	1,277.00	1,290.00	1,300.00
403.161 FICA					78.00	-	-	-
403.163 Medicare					2.00	-	-	-
403.310 Tax Collection /Earned Income Tax					9,000.00	8,263.92	8,500.00	9,000.00
403.010 Tax Collector Collection Expense			297.83		100.00	376.02	500.00	350.00
Total Tax Collections	<u>8,720</u>	<u>8,916</u>	<u>8,222.19</u>	<u>-</u>	<u>10,430.00</u>	<u>-9,916.94</u>	<u>10,290.00</u>	<u>10,650.00</u>
Building and Grounds								
409.220 Operating Supplies	3,435	4,147	4,167.55	6,751.65	4,500.00	4,446.29	4,750.00	4,750.00
409.360 Utilities	15,616	15,382	18,025.57	20,402.32	25,500.00	12,711.82	18,500.00	17,500.00
409.370 Maintenance	3,859	3,535	2,335.15	673.49	2,000.00	1,372.42	1,750.00	2,000.00
409.450 Contracted Services	10,828	11,364	12,369.93	10,587.95	10,500.00	8,386.89	10,500.00	10,500.00
	-	-	-	-	-	-	-	-
Total Building	<u>33,738</u>	<u>34,428</u>	<u>36,898.20</u>	<u>38,415.41</u>	<u>42,500.00</u>	<u>26,917.42</u>	<u>35,500.00</u>	<u>34,750.00</u>
Total General Government	<u>127,854</u>	<u>130,188</u>	<u>134,738</u>	<u>152,954</u>	<u>244,375.00</u>	<u>164,711.34</u>	<u>241,080.29</u>	<u>243,265.00</u>

Clarion Borough
General Fund

	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Budget 2007	Actual October 31st 2007	Projected December 31 2007	Budget 2008
Public Safety								
Police								
410.140 Regular Full Time Employees	312,782	321,745	327,481.50	363,780.68	331,260.00	284,033.18	341,915.00	349,850.00
410.141 Part Time Employees	22,328	24,801	25,329.93	12,697.85	17,450.00	9,935.74	12,195.00	12,900.00
410.183 Overtime	51,136	64,320	43,537.00	38,130.00	41,300.00	28,117.48	37,510.00	39,735.00
410.150 Medical Buy Back					5,060.00	7,483.14	9,265.00	10,690.00
410.156 Medical Coverage	53,119	68,181	59,241.81	54,850.18	56,280.00	48,114.60	57,145.00	75,340.00
410.161 FICA	23,948	25,473	24,573.46	25,705.72	24,500.00	20,444.30	23,590.00	25,620.00
410.163 Medicare	5,601	5,958	5,639.60	6,011.87	5,730.00	4,781.33	5,550.00	5,990.00
410.184 Sick Leave Buy Back							3,780.00	3,780.00
410.191 Uniform Allowance	6,793	4,451	5,307.72	6,693.83	6,000.00	1,894.57	6,000.00	6,000.00
410.210 Office Supplies	2,783	1,584	1,645.92	1,985.92	2,000.00	2,190.77	2,500.00	2,500.00
410.220 Operating Supplies	3,855	4,514	4,692.37	6,914.23	4,500.00	5,564.75	8,150.00	6,000.00
410.231 Gas & Oil	6,213	7,740	9,514.22	12,034.12	10,000.00	8,000.70	11,250.00	11,000.00
410.251 Vehicle Maintenance	9,882	6,356	6,043.84	5,441.46	5,000.00	3,829.17	5,250.00	5,000.00
410.252 Vehicle Allowance	316	638	669.22	1,085.84	1,000.00	1,048.58	1,100.00	1,000.00
410.310 Professional Services	6,267	10,449	26,810.02	9,023.35	10,000.00	1,099.88	3,000.00	3,000.00
410.311 Professional Development	1,906	3,144	1,420.93	2,678.00	3,000.00	2,034.05	3,000.00	3,000.00
410.320 Communications	6,297	6,584	5,884.21	4,669.50	5,000.00	5,373.11	6,985.00	6,500.00
410.340 Advertising	4,950	1,056	1,064.26	467.76	1,000.00	81.60	500.00	1,000.00
410.354 Workers Compensation	5,540	-	-	38,927.23	20,670.00	18,900.07	26,750.00	26,560.00
410.374 Equipment Maintenance	6,352	1,652	1,192.29	524.71	2,000.00	498.69	2,000.00	2,000.00
410.751 Capital Outlays	7,110	-	93,962.75	-	11,800.00	81,445.68	81,445.00	12,500.00
410.780 Debt Service (Car Lease Payments)	14,517	14,517	-	8,765.91	6,700.00	16,948.76	21,565.00	22,120.00
410.900 Contingencies/Refunds	271	29	111.55	-	1,500.00	-	1,500.00	1,500.00
Total Police	551,966	573,192	644,122.60	600,388.16	571,750.00	551,820.15	671,945.00	633,585.00

**Clarion Borough
General Fund**

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Fire Departments								
411.231 Gasoline	-	-	-	-	500.00	-	500.00	500.00
411.320 Communications	1,647	1,722	1,757.72	1,858.13	1,800.00	1,491.44	1,775.00	1,800.00
411.360 Utilities	25,528	26,443	26,055.70	30,249.96	32,480.00	23,785.26	27,215.00	32,480.00
411.354 Worker Compensation					10,130.00	10,130.00	10,130.00	14,620.00
Total Fire Department	<u>27,175</u>	<u>28,165</u>	<u>27,813.42</u>	<u>32,108.09</u>	<u>44,910.00</u>	<u>35,406.70</u>	<u>39,620.00</u>	<u>49,400.00</u>
Housing & Zoning								
414.140 Regular Full Time Employees	52,021	53,991	55,703.42	58,548.62	42,500.00	34,715.29	41,500.00	43,870.00
414.150 Medical Buy Back					2,610.00	1,870.89	2,250.00	2,895.00
414.156 Medical Coverage	9,132	10,200	9,735.00	3,387.37	3,290.00	4,044.37	4,756.37	4,590.00
414.161 FICA	3,226	3,347	3,322.63	3,630.04	2,790.00	3,002.44	3,200.00	2,900.00
414.163 Medicare	754	783	807.76	848.85	660.00	702.18	750.00	680.00
414.184 Sick Leave Buy Back								
414.220 Operating Supplies	2,383	2,117	1,741.92	2,239.64	2,000.00	2,393.67	2,750.00	2,000.00
414.252 Vehicle Allowance	1,603	1,380	1,501.72	1,528.92	1,500.00	1,630.29	2,050.00	1,500.00
414.310 Professional Services	9,701	10,148	12,537.76	17,062.04	12,500.00	9,452.52	56,865.00	12,500.00
414.311 Professional Development	891	1,555	1,198.45	1,174.33	1,500.00	1,241.85	1,250.00	1,500.00
414.320 Communications	1,786	1,732	1,988.10	2,303.76	2,000.00	1,705.19	1,890.00	2,000.00
414.340 Advertising	1,490	2,831	1,360.63	1,388.58	2,000.00	922.76	1,170.00	2,000.00
414.354 Workers Compensation	-	-	-	4,316.55	350.00	551.14	675.00	350.00
414.367 Recycling Services	22,015	22,015	25,834.68	25,834.68	25,850.00	19,376.01	25,850.00	-
414.751 Capital Outlay								1,000.00
414.900 Contingencies/Refunds	25	175	50.00	580.00	500.00	25.00	500.00	500.00
Total Planning & Zoning	<u>105,027</u>	<u>110,274</u>	<u>115,782.07</u>	<u>122,843.38</u>	<u>100,050.00</u>	<u>81,633.60</u>	<u>145,456.37</u>	<u>78,285.00</u>
Emergency Management and Communications								
415.310 Profession Services and Other	-	-	-	-	300.00	-	300.00	300.00
Total Emergency Management	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300.00</u>	<u>-</u>	<u>300.00</u>	<u>300.00</u>
Total Public Safety	<u>684,168</u>	<u>711,631</u>	<u>787,718</u>	<u>755,340</u>	<u>717,010.00</u>	<u>668,860.45</u>	<u>857,321.37</u>	<u>761,570.00</u>

**Clarion Borough
General Fund**

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<u>PUBLIC WORKS - HIGHWAYS, Roads, Street</u>								
430.140 Regular full Time Employees	153,021	154,416	157,783.23	167,800.45	157,000.00	120,378.38	151,100.00	159,500.00
430.141 Part-Time Employees	8,225	6,773	5,509.00	5,746.78	6,500.00	5,983.00	5,990.00	6,500.00
430.000 Overtime					15,000.00	15,368.50	18,970.00	18,970.00
430.156 Medical Coverage's	45,024	52,308	49,154.00	46,882.16	47,140.00	39,938.14	48,190.00	63,170.00
430.161 FICA	10,028	9,994	10,255.00	10,726.10	10,670.00	8,787.30	10,400.00	11,250.00
430.163 Medicare	2,345	2,337	2,475.35	2,508.51	2,500.00	2,055.09	2,440.00	2,630.00
430.184 Sick Leave Buy Back							2,700.00	2,700.00
430.191 Uniform Allowance	2,235	1,843	2,650.95	2,765.63	3,000.00	1,396.04	3,000.00	3,000.00
430.210 Office Supplies	999	1,048	(225.19)	1,304.23	1,000.00	950.95	1,100.00	1,000.00
430.220 Operating Supplies	47,978	56,116	39,436.90	24,307.88	20,000.00	22,693.30	37,550.00	20,000.00
430.225 Clean Up Day Expenses	-	-	7,427.82	7,711.73	7,750.00	6,168.10	7,720.00	7,750.00
430.231 Gas and Oil	8,318	8,796	10,348.28	10,740.65	13,000.00	2,407.08	6,000.00	13,000.00
430.245 Traffic Control	11,396	13,417	10,756.57	7,265.63	3,500.00	8,789.59	10,550.00	5,500.00
430.246 Winter Maintenance							7,500.00	7,500.00
430.251 Vehicle Maintenance	14,229	18,388	9,542.70	7,933.23	5,000.00	1,124.40	8,800.00	5,000.00
430.310 Professional Services	2,858	979	11,400.64	3,978.28	1,500.00	2,387.86	3,750.00	1,500.00
430.311 Professional Development	165	721	982.16	1,054.03	1,000.00	530.42	1,100.00	1,000.00
430.320 Communication	3,485	3,864	3,769.00	3,763.95	4,000.00	2,133.49	3,800.00	4,000.00
430.330 Vehicle Allowance	1,131	1,268	1,172.19	1,335.91	1,500.00	1,495.75	2,250.00	1,500.00
430.354 Workers Compensation	1,844	-	-	20,744.92	12,150.00	11,951.38	15,250.00	13,590.00
430.450 Equipment Maintenance	2,170	975	2,073.80	688.27	1,000.00	1,486.83	1,250.00	1,250.00
430.384 Equipment Rental	1,435	-	1,228.00	-	1,000.00	-	500.00	3,000.00
430.751 Capital Outlay	6,410	51,469	-	66,752.00	5,000.00	-	7,500.00	-
430.752 Capital Outlay Road Construction Project								-
430.753 Capital Traffic Signals Main Street Redesigned								15,000.00
430.780 Debt Service	6,792	5,984						
Total Public Works	330,088	390,696	325,740.40	394,010.34	319,210.00	256,025.60	357,410.00	368,310.00

**Clarion Borough
General Fund**

	<u>Actual 2003</u>	<u>Actual 2004</u>	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Actual October 31st 2007</u>	<u>Projected December 31 2007</u>	<u>Budget 2008</u>
<u>Debt Principal</u>								
471.000 Debt Service (Loan Payment)	770,991	60,686	59,305.56	71,065.28	77,530.00	64,604.80	77,525.00	82,950.00
471.600 Tax Anticipation Note				110,000.00	300,000.00		200,000.00	300,000.00
472.035 Interest on TRAN			1,639.29		4,500.00	6,063.57	6,750.00	6,500.00
472.030 Interest Expense Note Payables			30,581.52	3,680.68				
Total Debt Service	<u>770,991</u>	<u>60,686</u>	<u>91,526.37</u>	<u>184,745.96</u>	<u>382,030.00</u>	<u>70,668.37</u>	<u>284,275.00</u>	<u>389,450.00</u>
<u>Miscellaneous Expenditures</u>								
489.100 Miscellaneous Expenditures	-	-	-	235.60	-	351.00	450.00	500.00
491.000 Refund from Prior Years			36,460.00					
Total Miscellaneous	<u>-</u>	<u>-</u>	<u>36,460.00</u>	<u>235.60</u>	<u>-</u>	<u>351.00</u>	<u>450.00</u>	<u>500.00</u>
<u>Interfund Operating Transfers</u>								
492.020 Transfer to Street Lighting Fund	-	3,155	7,480.07	6,752.20		-	-	
492.030 Transfer to Fire Equipment Fund	-	-	-	-		-	-	
492.040 Transfer to Library Fund	-	-	-	-		-	-	
492.350 Transfer to Highway Aid (Liquid Fuels)						13,000.00	13,000.00	25,000.00
492.880 Transfers to Recreation Fund	-	7,895	12,860.00	-	19,539.00	400.00	400.00	
492.060 Transfer To Capital Reserve Fund								
492.000 Transfer to Pension Fund				-	28,500.00	-	-	
492.000 Transfers to CDBG Fund					54,277.00			
492.950 Transfer to Escrow Fund	67,302	87,886	70,899.69			-	-	
Total Interfund Operating Transfers	<u>67,302</u>	<u>98,936</u>	<u>91,239.76</u>	<u>6,752.20</u>	<u>102,316.00</u>	<u>13,400.00</u>	<u>13,400.00</u>	<u>25,000.00</u>
Total Expenditures	<u>1,980,403</u>	<u>1,392,137</u>	<u>1,467,423</u>	<u>1,494,038</u>	<u>1,764,941</u>	<u>1,174,017</u>	<u>1,753,937</u>	<u>1,788,095</u>
Excess (Deficiency) Revenue over Expenditures	<u>10,892</u>	<u>(116,493)</u>	<u>(97,696.88)</u>	<u>3,809.00</u>	<u>-</u>	<u>611,045.35</u>	<u>121,842.25</u>	<u>(46,610.40)</u>
Fund Balance - Beginning of Year	169,673	180,565	64,072.00	(33,624.88)	(68,262.23)	-	(68,262.23)	53,580.02
Prior Year Adjustments				(38,446.35)				
Fund Balance - Beginning of Year Restated				(72,071.23)				
Fund Balance - End of Year	<u>180,565</u>	<u>64,072</u>	<u>(33,624.88)</u>	<u>(68,262.23)</u>	<u>(68,262.23)</u>	<u>-</u>	<u>53,580.02</u>	<u>6,969.62</u>

**Clarion Borough
Recycling Fund
2008**

**Budget
2008**

REVENUE

	Mills	1.00
Acct		
	Real Property Taxes	
301.100	Real Estate Taxes Current	29,500.00
301.400	Real Estate Taxes Delinquent	-
	Total Taxes	<u>29,500.00</u>
	Interest, Rent, & Royalties	
341.000	Interest Earnings	<u>150.00</u>
	Intergovernmental Revenues	
350.010	Payment In Lieu of Taxes	<u>-</u>
	Miscellaneous Revenues	
	Total Revenue	<u>29,650.00</u>

EXPENDITURES

	Public Works -	
	Recycling Program	25,850.00
430.751	Capital Outlay	3,660.00
		-

Clarion Borough
Fire Equipment Fund

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>Budget 2007</u>	<u>October 2007</u>	<u>Project 2007</u>	<u>Budget 2008</u>
REVENUE								
Mills	0.44	0.44	0.44	0.44	0.44		0.44	0.44
Acct								
Real Property Taxes								
301.100 Real Estate Taxes Current	12,851.11	12,865.15	12,404.73	12,894.10	13,100.00	12,474.26	12,750.00	12,710.00
301.400 Real Estate Taxes Delinquent	920.89	714.57	1,036.80	79.56	900.00	-	750.00	780.00
Total Taxes	<u>13,772.00</u>	<u>13,579.72</u>	<u>13,441.53</u>	<u>12,973.66</u>	<u>14,000.00</u>	<u>12,474.26</u>	<u>13,500.00</u>	<u>13,490.00</u>
Interest, Rent, & Royalties								
341.000 Interest Earnings	<u>10.00</u>	<u>14.00</u>	<u>4.37</u>	<u>11.08</u>	<u>10.00</u>	<u>5.58</u>	<u>7.00</u>	<u>10.00</u>
Intergovernmental Revenues								
350.010 Payment In Lieu of Taxes	<u>15,185.00</u>	<u>248.00</u>	<u>248.00</u>	<u>172.01</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous Revenues		<u>90.00</u>					<u>-</u>	
Interfund Operating Transfers								
392.010 Transfer from General Fund				-	-	-	-	-
Total Interfund Trf				<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>28,967.00</u>	<u>13,931.72</u>	<u>13,693.90</u>	<u>13,156.75</u>	<u>14,010.00</u>	<u>12,479.84</u>	<u>13,507.00</u>	<u>13,500.00</u>

**Clarion Borough
Fire Equipment Fund**

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>Budget 2007</u>	<u>October 2007</u>	<u>Project 2007</u>	<u>Budget 2008</u>
EXPENDITURES								
Public Safety								
411.540 Contributions	29,009.00	12,988.72	14,369.91	8,124.51	9,000.00	8,000.00	8,000.00	8,000.00
411.000 Other		-	0.12	-				
491.000 Prior Year Refund Transfer to General Fund			456.78					
Total Public Safety	<u>29,009.00</u>	<u>12,988.72</u>	<u>14,826.81</u>	<u>8,124.51</u>	<u>9,000.00</u>	<u>8,000.00</u>	<u>8,000.00</u>	<u>8,000.00</u>
Interfund Operating Transfers								
492.100 Transfer to General Fund	-	-	-	(4,300.00)	-	-	(4,300.00)	(5,500.00)
Total Interfund Trans	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,300.00)</u>	<u>-</u>	<u>-</u>	<u>(4,300.00)</u>	<u>(5,500.00)</u>
Excess (Deficiency) : Revenue over Expenditures	<u>(42.00)</u>	<u>943.00</u>	<u>(1,132.91)</u>	<u>732.24</u>	<u>5,010.00</u>	<u>4,479.84</u>	<u>1,207.00</u>	<u>-</u>
Fund Balance - Beginning Janu:	569.00	527.00	1,470.00	337.09	1,069.33	337.09	337.09	1,544.09
Fund Balance - Ending Decemb:	<u>527.00</u>	<u>1,470.00</u>	<u>337.09</u>	<u>1,069.33</u>	<u>6,079.33</u>	<u>5,162.90</u>	<u>1,544.09</u>	<u>1,544.09</u>

**Clarion Borough
General Fund**

	<u>Actual 2003</u>	<u>Actual 2004</u>	<u>Actual 2005</u>	<u>Actual 2006</u>	<u>Budget 2007</u>	<u>Actual October 31st 2007</u>	<u>Projected December 31 2007</u>	<u>Budget 2008</u>
FINES								
331.110 State and Meter Fines	75,281	73,435	71,472.39	65,322.70	65,500.00	51,867.08	58,226.00	61,336.00
331.120 District Justice Fines	54,136	66,676	61,025.23	49,651.87	53,000.00	43,175.51	50,885.00	50,000.00
331.300 Prothonatary Fines	7,761	9,625	9,900.32	7,373.88	7,500.00	5,812.71	5,200.00	5,500.00
322.010 Drug & Alcohol Related Forfeits				-		887.86	890.00	750.00
Total Fines	<u>137,178</u>	<u>149,736</u>	<u>142,397.94</u>	<u>122,348.45</u>	<u>126,000.00</u>	<u>101,743.16</u>	<u>115,201.00</u>	<u>117,586.00</u>
Interest , Rents and Royalties								
341.000 Interest Earnings	3,020	1,933	1,203.77	3,586.65	7,500.00	9,751.59	11,500.00	10,000.00
342.000 Rental Income	600	600	600.00	600.00	600.00	600.00	600.00	600.00
Total Interest, Rents & Royalties	<u>3,620</u>	<u>2,533</u>	<u>1,803.77</u>	<u>4,186.65</u>	<u>8,100.00</u>	<u>10,351.59</u>	<u>12,100.00</u>	<u>10,600.00</u>
Intergovernmental Revenues								
353.010 Payment in Lieu of Taxes	6,360	17,162	12,187.54	11,076.81	11,500.00	16,247.92	16,247.00	16,240.00
355.010 Public Utility Realty Tax	1,526	1,241	1,504.29	1,638.02	1,630.00	1,549.08	1,549.00	1,630.00
351.100 Grant - State	-	-	-	-	35,555.00	37,072.00	37,072.00	9,000.00
351.090 Grant - Other	-	-	2,509.00	-	-	-	-	-
351.990 Grant Recycling	-	-	5,544.00	-	-	7,884.00	7,884.00	7,880.00
351.020 Grants Drug and DUI	4,663	7,447	2,491.00	3,650.00	6,000.00	7,020.21	7,020.00	7,000.00
Total Intergovernmental Revenues	<u>12,549</u>	<u>25,850</u>	<u>24,235.83</u>	<u>16,364.83</u>	<u>54,685.00</u>	<u>69,773.21</u>	<u>69,772.00</u>	<u>41,750.00</u>
Charges For Services (Dept Earnings)								
360.030 Parking Meter Revenue	47,818	47,468	53,066.43	85,976.90	84,000.00	72,047.33	79,500.00	78,000.00
362.110 Police Reports	3,527	5,225	7,937.14	-	6,000.00	839.75	1,500.00	1,000.00
377.100 Loans from Other Accounts	-	-	-	-	-	-	-	-
Total Charges for Services	<u>51,345</u>	<u>52,693</u>	<u>61,003.57</u>	<u>85,976.90</u>	<u>90,000.00</u>	<u>72,887.08</u>	<u>81,000.00</u>	<u>79,000.00</u>
Miscellaneous Revenue								
380.000 Miscellaneous Revenue	1,892	1,417	132.72	16,177.04	2,501.00	10,421.60	10,450.00	10,500.00
387.000 Contributions			1,075.00			2,500.00	2,500.00	2,500.00
Total Miscellaneous	<u>1,892</u>	<u>1,417</u>	<u>1,207.72</u>	<u>16,177.04</u>	<u>2,501.00</u>	<u>12,921.60</u>	<u>12,950.00</u>	<u>13,000.00</u>

**Clarion Borough
Liquid Fuel Fund (Highway Aid Fund)**

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>Budget 2007</u>	<u>October 2007</u>	<u>Projected 2007</u>	<u>Budget 2008</u>
REVENUE			-	-				
Interest, Rents, and Royalties								
341.000 Interest Earnings	838.00	619.00	614.46	506.41	505.00	371.00	400.00	500.00
Intergovernmental Revenues								
355.020 Liquid Fuel Tax Allocation	92,828.38	94,640.22	97,239.96	104,076.06	107,425.00	114,927.00	114,927.00	125,310.00
355.030 Road Turn back Allocation	825.00	825.00	825.00	825.00	1,320.00	-	1,320.00	1,320.00
Other Miscellaneous								
Total Intergovernmental Revenue	<u>93,653.38</u>	<u>95,465.22</u>	<u>98,064.96</u>	<u>104,901.06</u>	<u>108,745.00</u>	<u>114,927.00</u>	<u>116,247.00</u>	<u>126,630.00</u>
Miscellaneous								
Total Revenue	<u>94,491.38</u>	<u>96,084.22</u>	<u>98,679.42</u>	<u>105,407.47</u>	<u>109,250.00</u>	<u>115,298.00</u>	<u>116,647.00</u>	<u>127,130.00</u>

**Clarion Borough
Liquid Fuel Fund (Highway Aid Fund)**

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>Budget 2007</u>	<u>October .2007</u>	<u>Projected 2007</u>	<u>Budget 2008</u>
EXPENDITURES								
430.000 Public Works	33,856.66	37,339.39	31,237.42	56,466.56	-	-	-	-
430.751 Capital Outlay (Debt)	-	-	9,437.33	14,954.42	24,540.00	20,442.40	20,442.40	24,540.00
430.470 Lease Payments					5,990.00	5,985.00	6,900.25	5,990.00
431.000 Street Cleaning					3,250.00	1,823.98	1,823.98	3,250.00
432.000 Winter Maintenance Services					7,500.00	11,746.50	13,093.50	15,000.00
433.000 Traffic Control					4,500.00	3,453.60	3,453.60	4,500.00
434.000 Street Lighting					5,950.00	6,747.42	6,747.42	6,350.00
436.000 Storm Sewers & Drains					1,400.00	794.72	794.72	1,000.00
437.000 Repair of Tools and Machinery					4,500.00	213.16	213.16	1,000.00
438.000 Highway/Bridges Maintenance Repairs					12,500.00	24,756.72	24,756.72	16,000.00
439.000 Highway Construction Projects				65.94	35,000.00	45,907.60	45,907.60	49,500.00
472.000 HA Interest Exp Note payable	9,693.72	9,436.83	1,568.13					
Other			17.60					
Total PW expenditures	<u>43,550.38</u>	<u>46,776.22</u>	<u>42,260.48</u>	<u>71,486.92</u>	<u>105,130.00</u>	<u>121,871.10</u>	<u>124,133.35</u>	<u>127,130.00</u>
Interfund Operating Transfers								
392.010 Transfer in from General Fund					-	13,000.00	13,000.00	25,000.00
492.010 Transfer to General Fund	(50,000.00)	(50,000.00)	(55,000.00)	(30,892.44)	(5,000.00)	(13,000.00)	(13,000.00)	(25,000.00)
Total Other Financing Uses:	<u>(50,000.00)</u>	<u>(50,000.00)</u>	<u>(55,000.00)</u>	<u>(30,892.44)</u>	<u>(5,000.00)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) : Revenue over Expenditures								
	<u>941.00</u>	<u>(692.00)</u>	<u>1,418.94</u>	<u>3,028.11</u>	<u>(880.00)</u>	<u>(6,573.10)</u>	<u>(7,486.35)</u>	<u>-</u>
Fund Balance - Beginning January 1	3,779.00	4,720.00	4,028.00	5,446.94	7,559.80	7,559.80	7,559.80	73.45
Fund Balance - Prior Year Adjustment				(915.25)				
Fund Balance - Beginning Restated				4,531.69				
Fund Balance - Ending December 31	<u>4,720.00</u>	<u>4,028.00</u>	<u>5,446.94</u>	<u>7,559.80</u>	<u>6,679.80</u>	<u>986.70</u>	<u>73.45</u>	<u>73.45</u>

Clarion Borough
Library Fund

		2003	2004	2005	2006	Budget 2007	October 2007	Project 2007	Budget 2008
REVENUE									
Acct	Mills	1.30	1.30	1.30	1.30	1.30		1.30	1.30
	Real Property Taxes								
301.100	Real Estate Taxes Current	37,834.05	37,894.18	36,651.11	38,097.35	38,670.00	36,856.94	38,100.00	37,085.00
301.400	Real Estate Taxes Delinquent	2,541.95	2,108.82	2,927.18	234.94	2,500.00	-	2,500.00	2,500.00
	Total Taxes	<u>40,376.00</u>	<u>40,003.00</u>	<u>39,578.29</u>	<u>38,332.29</u>	<u>41,170.00</u>	<u>36,856.94</u>	<u>40,600.00</u>	<u>39,585.00</u>
	Interest, Rent, & Royalties								
341.000	Interest Earnings	<u>18.00</u>	<u>20.00</u>	<u>25.75</u>	<u>44.48</u>	<u>30.00</u>	<u>28.10</u>	<u>45.00</u>	<u>30.00</u>
	Intergovernmental Revenues								
350.010	Payment In Lieu of Taxes	<u>546.00</u>	<u>730.00</u>	<u>730.00</u>	<u>507.21</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Miscellaneous Revenues								
		<u>-</u>	<u>265.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Revenue	<u>40,940.00</u>	<u>41,018.00</u>	<u>40,334.04</u>	<u>38,883.98</u>	<u>41,200.00</u>	<u>36,885.04</u>	<u>40,645.00</u>	<u>39,615.00</u>
EXPENDITURES									
	Culture - Recreation								
456.540	Contributions	41,064.36	41,021.10	39,663.72	39,506.38	41,200.00	30,000.00	35,000.00	40,000.00
456.000	Other	42.64	11.90						
491.000	Prior Year Refund			1,335.42					
	Total Expenditures	<u>41,107.00</u>	<u>41,033.00</u>	<u>40,999.14</u>	<u>39,506.38</u>	<u>41,200.00</u>	<u>30,000.00</u>	<u>35,000.00</u>	<u>40,000.00</u>
	Interfund Operating Transfers								
392.010	Transfer from General Fund				-	-	-	-	-
	Transfer Out								
	Total Interfund Trf	<u>-</u>							
	Excess (Deficiency) : Revenue over Expenditures	<u>(167.00)</u>	<u>(15.00)</u>	<u>(665.10)</u>	<u>(622.40)</u>	<u>-</u>	<u>6,885.04</u>	<u>5,645.00</u>	<u>(385.00)</u>
	Fund Balance - Beginning January 1	2,548.00	2,381.00	2,366.00	1,700.90	1,078.50	1,078.50	1,078.50	6,723.50
	Fund Balance - Ending December 31	<u>2,381.00</u>	<u>2,366.00</u>	<u>1,700.90</u>	<u>1,078.50</u>	<u>1,078.50</u>	<u>5,473.15</u>	<u>6,723.50</u>	<u>6,338.50</u>

**Clarion Borough
Pension Fund**

REVENUE

Acct	2003	2004	2005	2006	Budget 2007	October 2007	Project 2007	Budget 2008
Real Property Taxes								
301.100 Real Estate Taxes Current	-	-	-	-	-	-	-	-
301.400 Real Estate Taxes Delinquent	-	-	-	-	-	-	-	-
Total Taxes	-							
Interest, Rent, & Royalties								
341.000 Interest Earnings	175.00	154.66	71.41	11.72	10.00	12.49	13.00	10.00
Intergovernmental Revenues								
355.050 Municipal Pension System State Aid	28,915.00	63,258.97	67,315.76	69,789.68	66,407.00	68,901.35	68,901.35	64,557.00
355.070 Foreign Fire Insurance Premium Tax		26,696.69	29,702.30	29,926.10	29,920.00	29,881.96	29,881.96	29,883.00
Total Intergovernmental Revenues	28,915.00	89,955.66	97,018.06	99,715.78	96,327.00	98,783.31	98,783.31	94,440.00
Charges for Services								
Total Charges for Services	-							
380.000 Miscellaneous Revenues	-	-	-	-	-	-	-	-
Interfund Operating Transfers								
392.010 Transfer from Payroll Fund	-	-	-	-	-	-	-	-
Total Interfund Trf	-							
395.000 Refunds of Prior Year Expenditures	-	-	11.46	-	-	-	-	-
Total Refunds of Pr Yr Exp	-	-	11.46	-	-	-	-	-
Total Revenue	29,090.00	90,110.32	97,100.93	99,727.50	96,337.00	98,795.80	98,796.31	94,450.00

**Clarion Borough
Pension Fund**

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>Budget 2007</u>	<u>October 2007</u>	<u>Project 2007</u>	<u>Budget 2008</u>
EXPENDITURES								
Public Safety								
410.160	-	9,010.97	11,987.00	4,704.00	10,727.00	10,727.00	4,704.00	5,326.00
411.540	-	26,696.69	29,702.30	29,926.10	29,920.00	-	29,881.96	29,883.00
Total Public Safety	<u>-</u>	<u>35,707.66</u>	<u>41,689.30</u>	<u>34,630.10</u>	<u>40,647.00</u>	<u>10,727.00</u>	<u>34,585.96</u>	<u>35,209.00</u>
Public Works								
430.160	28,914.81	54,248.00	55,328.76	65,085.68	55,680.00	58,174.35	58,174.35	59,231.00
	12.19							
Total Public Works	<u>28,927.00</u>	<u>54,248.00</u>	<u>55,328.76</u>	<u>65,085.68</u>	<u>55,680.00</u>	<u>58,174.35</u>	<u>58,174.35</u>	<u>59,231.00</u>
Interfunds Transfers								
492.000	-	-	15,000.00	-	-	-	-	-
Total Interfund Transfers	<u>-</u>	<u>-</u>	<u>15,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>28,927.00</u>	<u>89,955.66</u>	<u>112,018.06</u>	<u>99,715.78</u>	<u>96,327.00</u>	<u>58,901.35</u>	<u>92,760.31</u>	<u>94,440.00</u>
Excess (Deficiency) : Revenue over Expenditures	<u>163.00</u>	<u>154.66</u>	<u>(14,917.13)</u>	<u>11.72</u>	<u>10.00</u>	<u>29,894.45</u>	<u>6,036.00</u>	<u>10.00</u>
Cash Balance - Beginning January 1	18,514.00	18,677.00	18,832.00	3,914.87	3,926.59	18,831.66	3,914.87	9,950.87
Fund Balance - Ending December 31	<u>18,677.00</u>	<u>18,831.66</u>	<u>3,914.87</u>	<u>3,926.59</u>	<u>3,936.59</u>	<u>48,726.11</u>	<u>9,950.87</u>	<u>9,960.87</u>

Clarion Borough
Recreation Fund

		2003	2004	2005	2006	Budget 2007	October 31 st 2007	Projected 2007	Budget 2008
REVENUE	Mills	0.44	0.44	0.44	0.44	1.61		1.61	1.61
Acct									
	Real Property Taxes								
301.100	Real Estate Taxes Current	12,887.56	12,861.20	12,404.73	12,894.00	47,890.00	43,471.69	46,500.00	46,440.00
301.400	Real Estate Taxes Delinquent	1,422.44	794.80	1,036.90	79.92	950.00	-	1,075.00	950.00
	Total Taxes	<u>14,310.00</u>	<u>13,656.00</u>	<u>13,441.63</u>	<u>12,973.92</u>	<u>48,840.00</u>	<u>43,471.69</u>	<u>47,575.00</u>	<u>47,390.00</u>
	Interest, Rent, & Royalties								
341.000	Interest Earnings	66.00	35.00	22.08	292.00	120.00	126.50	140.00	120.00
	Intergovernmental Revenues								
350.000	Grant DCNR Recreation Study								30,000.00
350.010	Payment In Lieu of Taxes	185.00	248.00	250.00	172.00	-	-	-	-
	Total Intergovernmental Revenues	<u>185.00</u>	<u>248.00</u>	<u>250.00</u>	<u>172.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000.00</u>
	Charges for Services								
	Culture - Recreation								
367.400	Pool Receipts	26,123.00	23,716.00	23,468.62	18,437.00	24,000.00	26,765.00	26,765.00	26,700.00
367.410	Contributions	500.00	500.00				2,500.00	2,500.00	2,500.00
	Total Culture - Recreation	<u>26,623.00</u>	<u>24,216.00</u>	<u>23,468.62</u>	<u>18,437.00</u>	<u>24,000.00</u>	<u>29,265.00</u>	<u>26,765.00</u>	<u>29,200.00</u>
380.000	Miscellaneous Revenues	-	-	-	568.00	515.00	187.00	187.00	325.00
387.000	Donation From Other Sources			2,500.00			500.00	500.00	
	Interfund Operating Transfers								
392.010	Transfer from General Fund		7,894.00	12,860.00	-	19,539.00	400.00	400.00	-
	Total Interfund Trf		<u>7,894.00</u>	<u>12,860.00</u>	<u>-</u>	<u>19,539.00</u>	<u>400.00</u>	<u>400.00</u>	<u>-</u>
395.000	Refunds of Prior Year Expenditures	-	1,025.00	2,500.00	3,605.00	1,000.00	500.00	500.00	500.00
	Total Refunds of Pr Yr Exp	<u>-</u>	<u>1,025.00</u>	<u>2,500.00</u>	<u>3,605.00</u>	<u>1,000.00</u>	<u>500.00</u>	<u>500.00</u>	<u>500.00</u>
	Total Revenue	<u>41,184.00</u>	<u>47,074.00</u>	<u>55,042.33</u>	<u>36,047.92</u>	<u>94,014.00</u>	<u>74,450.19</u>	<u>76,067.00</u>	<u>107,535.00</u>

**Clarion Borough
Recreation Fund**

	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>Budget 2007</u>	<u>October 31 st 2007</u>	<u>Projected 2007</u>	<u>Budget 2008</u>
EXPENDITURES								
Culture - Recreation								
450.220 Operating Supplies - All other	4,236.42	7,946.62	7,112.78	6,651.15	6,050.00	6,535.26	6,535.26	6,750.00
450.221 Operating Supplies - Chemicals	2,878.20	2,586.64	6,568.13	2,659.64	2,900.00	3,646.90	3,646.90	3,750.00
450.310 Professional Services	3,623.00	4,610.00	4,020.66	3,542.18	2,000.00	1,135.07	1,135.07	1,500.00
450.320 Communications	1,489.81	27.14	12.42	19.68	50.00	9.65	9.65	50.00
450.360 Utilities	9,907.08	10,375.19	10,976.81	10,720.54	10,000.00	9,931.28	10,250.00	10,500.00
450.370 Maintenance	3,600.68	82.86	776.93	1,044.55	1,000.00	1,829.79	1,829.79	2,000.00
450.374 Equipment Maintenance	492.49	102.08	524.22	816.32	3,000.00	498.68	498.68	1,500.00
450.450 Contracted Services	18,999.83	19,944.02	22,769.19	20,092.46	23,000.00	25,598.14	25,598.14	26,000.00
450.750 Capital - Pump for Pool								3,000.00
450.900 Pool Pass Refunds	750.00	-	365.00	-	300.00	-	-	300.00
450.000 Recreation Study	2,143.49	22,322.85	-					30,000.00
Total Culture - Recreation	<u>48,121.00</u>	<u>67,997.40</u>	<u>53,126.14</u>	<u>45,546.52</u>	<u>48,300.00</u>	<u>49,184.77</u>	<u>49,503.49</u>	<u>85,350.00</u>
Miscellaneous Expenditures								
489.100 Miscellaneous Expenditures	-	12.60	7.00	146.00	-	-	-	-
Total Miscellaneous Exp	<u>-</u>	<u>12.60</u>	<u>7.00</u>	<u>146.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Interfunds Transfers								
492.000 Interfunds Transfers	-	-	-	-	-	-	-	-
492.000 CDBG Fund					19,539.00	-	19,539.00	-
Total Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,539.00</u>	<u>-</u>	<u>19,539.00</u>	<u>-</u>
Total Expenditures	<u>48,121.00</u>	<u>68,010.00</u>	<u>53,133.14</u>	<u>45,692.52</u>	<u>67,839.00</u>	<u>49,184.77</u>	<u>69,042.49</u>	<u>85,350.00</u>
Excess (Deficiency) : Revenue over Expenditures	<u>(6,937.00)</u>	<u>(20,936.00)</u>	<u>1,909.19</u>	<u>(9,644.60)</u>	<u>26,175.00</u>	<u>25,265.42</u>	<u>7,024.51</u>	<u>22,185.00</u>
Fund Balance - Beginning January 1	9,398.00	2,461.00	(18,475.00)	(16,565.81)	(29,199.87)	(29,199.87)	(29,199.87)	(22,175.36)
Fund Balance Adjustment				(2,989.46)				
Fund Balance Restated				(19,555.27)				
Fund Balance - Ending December 31	<u>2,461.00</u>	<u>(18,475.00)</u>	<u>(16,565.81)</u>	<u>(29,199.87)</u>	<u>(3,024.87)</u>	<u>(3,934.45)</u>	<u>(22,175.36)</u>	<u>9.64</u>

ORDINANCE NO. 2007-749

AN ORDINANCE OF CLARION BOROUGH, CLARION COUNTY, AND THE COMMON-WEALTH OF PENNSYLVANIA, FIXING THE TAX RATE FOR THE YEAR OF 2008.

BE IT ORDAINED AND ENACTED, AND IT IS HEREBY ORDAINED AND ENACTED BY THE BOROUGH COUNCIL OF THE BOROUGH OF CLARION, COUNTY OF CLARION, PENNSYLVANIA.

Section 1:

That a tax be and the same is hereby levied on all property and occupations within the said municipality subject to taxation for the fiscal year 2008, as follows:

Tax rate for General purposes, the sum of 20.15 mills
on each dollar of assessed valuation, or the sum of 201.50 cents
on each one hundred dollars of assessed valuation.

For Street Lighting purposes, the sum of 1.50 mills
on each dollar of assessed valuation, or the sum of 15.00 cents
on each one hundred dollars of assessed valuation.

For Fire Equipment purposes, the sum of44 mills
on each dollar of assessed valuation, or the sum of 4.40 cents
on each one hundred dollars of assessed valuation.

For Library purposes; the sum of 1.30 mills
on each dollar of assessed valuation, or the sum of 13.00 cents
on each one hundred dollars of assessed valuation.

For Recreation purposes, the sum of 1.61 mills
on each dollar of assessed valuation, or the sum of 16.10 cents
on each one hundred dollars of assessed valuation.

For Recycling purposes, the sum of 1.00 mills
on each dollar of assessed valuation, or the sum of 10.00 cents
on each one hundred dollars of assessed valuation.

Section 2:

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	20.15 Mills	201.50 Cents
Tax Rate for Street Lighting	1.50 Mills	15.00 Cents
Tax Rate for Fire Equipment	.44 Mills	4.40 Cents
Tax Rate for Library	1.30 Mills	13.00 Cents
Tax Rate for Recreation	1.61 Mills	16.10 Cents
Tax Rate for Recycling	1.00 Mills	10.00 Cents
Total	26.00 Mills	260.00 Cents

Section 3:

That a tax be and the same is hereby enacted under the Local Tax Enabling Act, commonly known as Act 511, in the following amounts for the fiscal year 2008:

Local Services Tax	\$52
Earned Income Tax	½ of 1%
Mechanical Tax	\$60 per unit
Realty Transfer Tax	½ of 1%

Section 4:

Any Ordinance or part of any Ordinance conflicting with the provisions of this Ordinance is hereby repealed, insofar as the same affects this Ordinance.

Section 5:

If any part of this Ordinance should be declared invalid, such decision shall not affect the remaining portions which shall remain in full force and affect, and to the end, the provisions of this Ordinance are severable.

Enacted and Ordained at a meeting of the Borough Council of the Borough of Clarion, Clarion County, Pennsylvania, on the 13th day of December, 2007.

Resolution 2007-251

A Resolution of the Borough of Clarion Approving the 2008 Fiscal Year Budget of the Borough of Clarion, Pennsylvania.

Be it Resolved by the Borough Council that:

Section 1:

The annual budget of the Borough of Clarion, Pennsylvania, for the fiscal year beginning on January 1, 2008, and ending December 31, 2008, in words and figures therein approved and adopted.

Section 2:

For the purposes of providing the funds necessary and proposed to be expended in the budget for the Borough of Clarion for the fiscal year beginning January 1, 2008, and budget heretofore prepared and submitted to the Borough Council for consideration and approval be, and the same are, hereby appropriated and set aside for the maintenance and operation of the various departments of the Borough of Clarion together with the various activities and improvements set forth in said budget.

Section 3:

This Resolution shall also approve the Department of Community and Economic Development budget for the fiscal year 2008.

Section 4:

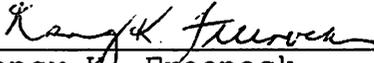
This Resolution shall also establish and approve the 2008 fee schedule for the various licenses, permits, and other services offered at a charge to the public.

This Resolution approved by the Borough Council of the Borough of Clarion this 19th day of December, 2007.



Ronald J. Wilshire
President of Council

ATTEST:



Nancy K. Greenock
Borough Secretary

FEE SCHEDULE FOR 2008

Zoning

Variance, Special Exception, Appeals	\$300.00
Conditional Use, Hearing	
Rezoning Petition, Use Variance	300.00
Copy of Zoning Ordinance	10.00
Map - 11" x 17"	\$ 2.00
21" x 27"	5.00

Licenses/Permits

Rental Unit License (per unit)	\$ 35.00
No Show Fee/Missed Inspection Fee	50.00
Bed & Breakfast	35.00
Public Solicitation/Vendor	
Special Event (per day)	30.00
All Others	
1 day	50.00
1-7 days	100.00
8-180 days	150.00
181-365 days	200.00
Mechanical Device (per machine)	
Yearly	\$ 60.00
Street Openings	
Minimum	\$100.00
Longitudinal in excess of 10 ft. (per 100 ft.)	75.00
Curb Cuts	\$1.00 per lineal foot
Subdivision	\$300.00
Demolition Permit	\$ 25.00
Sidewalk Excavation	\$ 15.00
Sign Permit	\$ 25.00
Parking Permits	
Monthly	\$ 20.00
Quarterly	35.00

2008 POOL FEES

Family Pass Type

Family \$125.00

Individual Pass Type

Adult Single (18 through 64) \$ 90.00
Youth Single (17 and under) 90.00
Senior Single (65 and up) 80.00

Weekend Day Rates

Adult Single (18 through 64) 5.00
Youth Single (17 and under) 4.00
Senior Single (65 and up) 4.00
After 5 p.m. 4.00

Weekend Day Rates

Adult Single (18 through 64) 4.00
Youth Single (17 and under) 3.00
Senior Single (65 and up) 3.00
After 5 p.m. 3.00

Private Parties

*The Pool will be available for private parties on Monday, Wednesday, Friday, Saturday & Sunday from 6:15 to 8:45 p.m. at a cost of \$75.00 for 20 attendees or less. Rates for more than 20 attendees can be quoted by the Clarion County YMCA Program Director at 814-764-3400.

EXHIBIT A

2007 PROPOSED BOROUGH POOL OPERATIONS

Increased rates are being proposed due to increased cost of chemicals and the increase in the minimum wage.

SEASON FAMILY PASS: \$150.00

Maximum of five persons, one of which may be a babysitter, if parent not in attendance. The pass can be purchased by a "primary adult" and is for dependent family members. Family is defined as those living in a common household where the adult is responsible for the health, safety and welfare of the minor.

Each additional family member: \$25.00

SENIOR CITIZEN SEASON PASS: \$75.00

SEASON PASS-ADULT: \$90.00

SEASON PASS-YOUTH (18 years of age and under): \$75.00

DAY PASSES

Adult: \$5.00

Youth: \$4.00

Senior: \$4.00

Passes will be available for purchase after May 14, 2007. Passes can be purchased at the YMCA facility or at the pool.

HOURS OF OPERATION:

The pool will open for the season on Saturday, June 2, 2006. It will close for the year on August 26, 2006.

The pool will be open seven days per week, weather and sanitary conditions permitting from 12:00 p.m. until 6:00 p.m.

The pool will also be available for private parties any evening from 6:15 p.m. until 8:45 p.m. at a cost of \$75.00 with no more than 20 attendees. Call the YMCA for rates if more than 20 guests are expected.

2008 POOL FEES

Family Pass Type

Family	\$125.00
--------	----------

Individual Pass Type

Adult Single (18 through 64)	\$ 90.00
Youth Single (17 and under)	90.00
Senior Single (65 and up)	80.00

Weekend Day Rates

Adult Single (18 through 64)	5.00
Youth Single (17 and under)	4.00
Senior Single (65 and up)	4.00
After 5 p.m.	4.00

Weekend Day Rates

Adult Single (18 through 64)	4.00
Youth Single (17 and under)	3.00
Senior Single (65 and up)	3.00
After 5 p.m.	3.00

Private Parties

*The Pool will be available for private parties on Monday, Wednesday, Friday, Saturday & Sunday from 6:15 to 8:45 p.m. at a cost of \$75.00 for 20 attendees or less. Rates for more than 20 attendees can be quoted by the Clarion County YMCA Program Director at 814-764-3400.