ANNUAL BUDGET

AND

PROGRAM OF SERVICES

FISCAL YEAR - 2010

BOROUGH OF CLARION

PENNSYLVANIA

Clarion Borough
Estimated Tax Millage based on 100% Assessed Value
2010

Tax Assessment

2/2/2009	41,345,180	
3/2/2009	41,344,892	
10/1/2009	41,474,204	
11/1/2009	41,466,832	
12/1/2009	41,453,522	13,310.00

Funds	2009	Allocation %	Adjusted Mill Rate 19.50		Collection Rate 94%		
General Fund Mills	15.1125	78%	15.1125	626,667.50		589,067.45	
Street Lighting	1.1250	6%	1.125	46,650.19		43,851.175	
Fire Company	0.3300	2%	0.33	13,684.05		12,863.01	
Library	0.9750	5%	0.975	40,430.16		38,004.35	
Recreation	1.2075	6%	1.2075	50,071.20		47,066.93	
Recycling Fund	0.7500	4%	0.75	31,100.12		29,234.12	
Total Mills	19.50	100%	19.50	808,603.22	-	760,087.03	-

Funds	2009	Allocation %	Increase Millages	2010 Adjusted Mill Rate	Increase Millages		Collection Rate 94%	Estimated Amount to Be Collected	Amount on Budget Report
General Fund Mills	15.1125	78%	(1.425)	13.6875	(1.425)	567,395		533,351.38	533,350
Street Lighting	1.1250	6%	0.125	1.250	0.125	51,817		48,707.89	48,710
Fire Company	0.3300	2%	1.3000	1.630	1.300	67,569		63,515.09	63,520
Library	0.9750	5%	-	0.975	-	41,454		38,967.23	38,970
Recreation	1.2075	6%	-	1.2075	-	50,055		47,051.82	47,050
Recycling Fund	0.7500	4%	-	0.750	-	31,090		29,224.73	29,220
Pension			-	-	-	-		-	-
Total Mills	19.50	100%	-	19.500	-	809,381	-	760,818.13	760,820
Millage Increase				-		809,381	94%	760,818.13	760,820

GENERAL FUND

Clarion Borough
General Fund

		Actual 2005	Actual 2006	Actual 2007	Actual 2008	Budget 2009	Actual September 30th 2009	Projected December 31 2009	Budget 2010 Assess Value at 100%	
REVENUE										
	Mills	14.12	14.12	19.15	19.15	15.1125			13.6875	(1.43)
Acct										
	Real Property Taxes									
301.100	Real Estate Taxes Current	399,119.96	411,961.52	534,090.00	579,343.00	582,430.00	564,716.30	588,670.00	533,350.00	
301.400	Real Estate Taxes Delinquent	35,111.73	43,691.26	26,472.00	84,333.00	40,500.00	49,316.20	64,500.00	50,800.00	
	Sub-Total	434,231.69	455,652.78	560,562.00	663,676.00	622,930.00	614,032.50	653,170.00	584,150.00	
	Local Enabling Act (Act 511)									
310.010	Per Capita Taxes - Delinquent	357.50	224.25	190.00	61.00	50.00	22.00	30.00	-	
310.100	Real Estate Transfer Tax	37,568.63	46,992.13	35,780.00	38,629.00	33,000.00	23,988.62	27,500.00	25,000.00	
310.210	Earned Income Tax - Current Tax	311,331.32	253,657.13	264,100.00	286,300.00	275,500.00	228,404.60	275,500.00	275,500.00	
310.510	Emergency Services Tax	88,244.40	154,632.36	217,860.00	161,927.00	105,000.00	129,868.98	150,600.00	145,500.00	
310.700	Mechanical Devices Tax	2,340.00	2,580.00	2,970.00	2,850.00	2,850.00	2,160.00	2,160.00	2,160.00	
	Sub-Total	439,841.85	458,085.87	520,900.00	489,767.00	416,400.00	384,444.20	455,790.00	448,160.00	
	Total Taxes	874,073.54	913,738.65	1,081,462.00	1,153,443.00	1,039,330.00	998,476.70	1,108,960.00	1,032,310.00	
	LICENSES AND PERMITS									
320.010	Beverage Licenses	1,650.00	2,450.00	2,590.00	-	2,050.00	1,250.00	1,250.00	1,250.00	
320.020	Building Permits	8,204.00	6,508.90	60,450.00	6,235.00	5,000.00	7,419.57	11,330.00	5,000.00	
320.030	Franchise Fees	34,335.81	40,853.04	66,730.00	39,907.00	41,500.00	27,494.01	33,990.00	37,760.00	
320.040	Sign Permits	363.00	625.00	500.00	1,125.00	550.00	400.00	550.00	550.00	
320.050	Variance or Zoning Request	2,400.00	2,100.00	2,400.00	2,700.00	1,500.00	2,400.00	4,200.00	2,000.00	
320.060	Street Opening Permits	3,899.00	1,725.00	2,000.00	1,325.00	1,200.00	6,450.00	6,450.00	2,000.00	
320.080	Rental Unit Licenses	29,850.00	35,925.00	36,180.00	42,145.00	42,180.00	42,335.00	42,340.00	60,480.00	
320.090	Miscellaneous Permits	1,757.00	487.00	6,024.00	8,588.00	5,000.00	2,737.95	3,930.00	5,000.00	
320.093	Spring Fling Festival Permits			-	2,910.00	2,500.00	2,500.00	2,190.00	-	
320.094	Autumn Leaf Festival Permit			11,725.00	400.00	6,500.00	6,500.00	15,020.00	6,500.00	
320.095	Public Solicitation Permits	16,190.00	15,775.00	150.00	7,040.00	250.00	250.00	250.00	250.00	
320.100	Parking Permits	3,020.00	3,405.00	1,905.00	2,125.00	1,775.00	2,190.00	2,330.00	2,500.00	
	Total Licenses & Permits	101,668.81	109,853.94	190,654.00	114,500.00	110,005.00	101,926.53	123,830.00	123,290.00	

Clarion Borough
General Fund

		Actual 2005	Actual 2006	Actual 2007	Actual 2008	Budget 2009	Actual September 30th 2009	Projected December 31 2009	Budget 2010
	FINES								
331.110	State and Meter Fines	71,472.39	65,322.70	63,395.00	70,424.00	64,600.00	57,722.88	66,610.00	66,500.00
331.120	District Justice Fines	61,025.23	49,651.87	57,590.00	61,338.00	50,500.00	50,108.87	61,400.00	61,400.00
331.300	Prothonotary Fines	9,900.32	7,373.88	7,670.00	15,448.00	10,000.00	6,755.53	9,010.00	9,010.00
322.010	Drug & Alcohol Related Forfeits		-	1,050.00	-	-	-	-	-
	Total Fines	142,397.94	122,348.45	129,705.00	147,210.00	125,100.00	114,587.28	137,020.00	136,910.00
	Interest , Rents and Royalties								
341.000	Interest Earnings	1,203.77	3,586.65	13,525.00	3,015.00	2,100.00	1,249.13	1,665.00	1,500.00
342.000	Rental Income	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00
	Total Interest, Rents & Royalties	1,803.77	4,186.65	14,125.00	3,615.00	2,700.00	1,849.13	2,265.00	2,100.00
	Intergovernmental Revenues								
353.010	Payment in Lieu of Taxes	12,187.54	11,076.81	16,240.00	13,761.00	13,760.00	14,094.15	14,094.00	14,100.00
355.010	Public Utility Realty Tax	1,504.29	1,638.02	1,550.00	1,657.00	1,550.00	1,711.74	1,711.00	1,550.00
351.100	Grant - State	-	-	-	5,163.00	-	3,176.88	3,176.00	3,200.00
351.090	Grant - Other	5,000.00	-	37,680.00	7,214.00	-	3,181.22	4,240.00	4,240.00
351.091	Grant - Public Works								18,000.00
351.990	Grant Recycling	5,544.00	-	7,884.00	8,501.00	7,880.00	-	-	7,880.00
351.020	Grants Drug and DUI		-	8,020.00	11,596.00	12,000.00	4,160.23	6,150.00	5,550.00
	Total Intergovernmental Revenues	24,235.83	12,714.83	71,374.00	47,892.00	35,190.00	26,324.22	29,371.00	54,520.00
	Charges For Services (Dept Earnings)								
360.030	Parking Meter Revenue	53,066.43	85,976.90	89,670.00	88,400.00	81,000.00	66,206.08	80,230.00	81,000.00
362.110	Police Reports	7,937.14	-	1,000.00	955.00	800.00	695.00	1,000.00	800.00
365.100	CUP Fire Reimbursement	-	-	-	5,700.00	5,700.00	-	5,700.00	-
377.100	Loans from Other Accounts	-	-	-	-	-	-	-	-
	Total Charges for Services	61,003.57	85,976.90	90,670.00	95,055.00	87,500.00	66,901.08	86,930.00	81,800.00
	Miscellaneous Revenue								
380.000	Miscellaneous Revenue	132.72	16,177.04	16,105.00	9,166.00	1,000.00	1,188.72	1,310.00	1,000.00
387.000	Contributions	1,075.00		-	-	-	-	-	-
	Total Miscellaneous	1,207.72	16,177.04	16,105.00	9,166.00	1,000.00	1,188.72	1,310.00	1,000.00

Clarion Borough
General Fund

		Actual 2005	Actual 2006	Actual 2007	Actual 2008	Budget 2009	Actual September 30th 2009	Projected December 31 2009	Budget 2010
	Proceeds of General Fixes Asset Disp.								
391.100	Sale of Property		6,486.64	1,328.00	-	100.00	850.00	850.00	100.00
	Total Sale of Property	-	6,486.64	1,328.00	-	100.00	850.00	850.00	100.00
	Interfund Operating Transfers								
392.000	Transfer from other Funds	55,000.00	30,892.44	-	-	-	168,850.00	-	-
	Transfer from CDBG Fund							17,550.00	
	Transfer from Library Fund							24,300.00	
	Transfer from Recycling Fund				8,152.00			1,000.00	
	Transfer from Street Light					-		-	-
	Transfer from Capital Sewer Fund							49,000.00	
	Transfer from Fire Equipment Fund			-	-	-		23,000.00	4,500.00
	Transfer from Liquid Fuels Fund	15,000.00		13,000.00	51,700.00	35,000.00	-	22,000.00	40,000.00
	Total Interfund Operating Transfers	70,000.00	30,892.44	13,000.00	59,852.00	35,000.00	168,850.00	136,850.00	44,500.00
	Proceeds of Short Term Debt								
394.100	Tax Anticipation Note	-	110,000.00	200,000.00	50,000.00	300,000.00	-	-	300,000.00
393.000	Proceeds from Long Term Debt	93,335.00	60,786.00	68,636.00	-		-	-	
	Total Tax Anticipation Note	93,335.00	170,786.00	268,636.00	50,000.00	300,000.00	-	-	300,000.00
	Refunds of Prior Year Expenditures								
395.000	Refunds	-	24,685.44	39,625.00	24,778.00	8,000.00	17,367.77	17,375.00	8,000.00
	Drug / DUI Grant Refunds		-	-	-	-			-
	Total Refunds of Prior Yr Expend.	-	24,685.44	39,625.00	24,778.00	8,000.00	17,367.77	17,375.00	8,000.00
	Total Other Financing Sources	163,335.00	232,850.52	322,589.00	134,630.00	343,100.00	187,067.77	155,075.00	352,600.00
	TOTAL REVENUE	1,369,726.18	1,497,846.98	1,916,684.00	1,705,511.00	1,743,925.00	1,498,321.43	1,644,761.00	1,784,530.00

Clarion Borough
General Fund

		Actual 2005	Actual 2006	Actual 2007	Actual 2008	Budget 2009	Actual September 30th 2009	Projected December 31 2009	Budget 2010
EXPENDITURES:									
General Government									
400.130	Regular Full Time Employees	58,037.98	63,627.24	58,755.34	60,919.00	63,190.00	48,271.13	62,980.00	64,650.00
400.131	Part Time Employees	-	7,235.58	176.77	-	1,000.00	-	500.00	1,000.00
400.150	Medical Buy Back			3,881.29	2,749.00	3,520.00	2,193.00	2,850.00	3,190.00
400.156	Medical Coverage			10,382.81	13,382.00	14,420.00	11,307.73	15,100.00	17,375.00
400.161	FICA	3,682.91	4,020.62	3,041.82	4,013.00	4,100.00	3,183.61	4,140.00	4,295.00
400.163	Medicare	861.38	940.27	711.37	965.00	960.00	744.58	970.00	1,005.00
400.184	Sick Leave Buy Back			-	-	270.00		270.00	270.00
400.190	Unemployment Compensation			762.64	892.00	950.00		950.00	950.00
400.210	Office Supplies	931.27	2,061.03	1,483.68	1,424.00	1,800.00	1,870.87	2,150.00	2,220.00
400.213	Computer Supplies	1,587.75	3,044.89	-	-	1,000.00	32.00	750.00	1,000.00
400.252	Vehicle Allowance	300.00	534.81	59.45	1,377.00	1,250.00	1,423.70	1,750.00	1,800.00
400.310	Professional Services	7,393.28	13,446.30	27,359.85	22,721.00	9,500.00	9,450.77	12,500.00	12,500.00
400.314	Professional Services -Legal	4,588.92		8,091.69	2,904.00	5,500.00	2,811.25	4,500.00	5,500.00
400.311	Professional Development	1,007.29	-	4,127.67	2,559.00	6,250.00	4,985.60	5,500.00	5,670.00
400.312	Professional Computer Services			521.25	-		2,314.75	2,500.00	2,500.00
400.317	Accounting and Auditing Services		2,734.76	23,275.00	6,673.00	30,000.00	12,831.91	30,000.00	26,000.00
400.320	Communications	2,549.39	2,905.62	2,241.23	2,512.00	2,800.00	1,557.48	2,750.00	2,800.00
400.340	Advertising	3,462.12	2,043.11	1,848.62	2,043.00	1,450.00	650.89	1,250.00	1,450.00
400.351	Insurance Property and General Liability			14,729.70	16,280.00	17,065.00	8,976.00	17,065.00	18,010.00
400.352	Insurance Professional Liability			6,588.00	7,025.00	10,190.00	8,338.00	10,190.00	10,250.00
400.353	Commercial Auto			5,838.20	5,178.00	6,090.00	3,725.00	5,400.00	6,580.00
400.354	Workers Compensation	-	6,347.84	502.58	305.00	260.00	-	310.00	310.00
400.355	Surety and Fidelity			2,010.00	1,910.00	1,970.00	1,823.00	1,830.00	1,890.00
400.374	Equipment Maintenance	1,109.22	2,240.72	3,078.18	1,936.00	2,250.00	1,481.71	2,250.00	2,300.00
400.375	Computer Maintenance	2,256.25	-	3,122.40	3,041.00	4,100.00	2,130.89	3,250.00	4,100.00
400.750	Computer Hardware/Software			350.00	7,717.00	10,500.00	1,358.00	7,840.00	8,500.00
400.751	Capital Outlay			2,498.50	-	12,500.00	-	12,500.00	7,500.00
400.900	Contingencies	1,850.29	3,356.05	7,395.73	1,176.00	31,515.00	594.00	31,515.00	5,000.00
	Total General Administration	89,618.05	114,538.84	192,833.77	169,701.00	244,400.00	132,055.87	243,560.00	218,615.00

Clarion Borough
General Fund

		Actual 2005	Actual 2006	Actual 2007	Actual 2008	Budget 2009	Actual September 30th 2009	Projected December 31 2009	Budget 2010
	Tax Collections								
403.116	Tax Collector Commissions	7,924.36	-	1,290.00	-	1,350.00	1,277.00	1,330.00	1,450.00
403.161	FICA			-	1,298.00		-		
403.163	Medicare			-	-		-		
403.XXX	Tax Collection Act 32 Committee								1,000.00
403.310	Tax Collection /Earned Income Tax			10,245.92	6,627.00	7,500.00	6,067.01	7,112.50	7,500.00
403.010	Tax Collector Collection Expense	297.83		400.99	453.00	500.00	397.25	560.00	500.00
	Total Tax Collections	8,222.19	-	11,936.91	8,378.00	9,350.00	7,741.26	9,002.50	10,450.00
	Building and Grounds								
409.220	Operating Supplies	4,167.55	6,751.65	5,539.32	5,625.00	6,860.00	4,338.00	5,890.00	6,860.00
409.360	Utilities	18,025.57	20,402.32	16,715.95	18,113.00	20,380.00	7,830.70	18,260.00	21,250.00
409.370	Maintenance	2,335.15	673.49	1,372.42	1,280.00	2,000.00	396.52	2,000.00	2,100.00
409.450	Contracted Services	12,369.93	10,587.95	10,906.45	12,800.00	14,500.00	9,777.88	13,037.17	14,500.00
				-	-	-			-
	Total Building	36,898.20	38,415.41	34,534.14	37,818.00	43,740.00	22,343.10	39,187.17	44,710.00
	Total General Government	134,738	152,954	239,304.82	215,897.00	297,490.00	162,140.23	291,749.67	273,775.00

Clarion Borough
General Fund

		Actual 2005	Actual 2006	Actual 2007	Actual 2008	Budget 2009	Actual September 30th 2009	Projected December 31 2009	Budget 2010
Public Safety									
	Police								
410.140	Regular Full Time Employees	371,018.50	401,910.68	356,553.30	375,225.00	349,850.00	285,526.36	400,300.00	395,550.00
410.141	Part Time Employees	25,329.93	12,697.85	11,556.25	11,639.00	13,620.00	10,237.06	12,850.00	14,100.00
410.183	Overtime			36,665.04	37,252.00	39,735.00	23,002.44	34,960.00	37,250.00
410.150	Medical Buy Back			10,199.04	10,998.00	12,450.00	8,875.80	11,540.00	12,300.00
410.156	Medical Coverage	59,241.81	54,850.18	58,841.45	69,343.00	77,920.00	59,117.36	69,710.00	74,950.00
410.161	FICA	24,573.46	25,705.72	25,739.38	26,977.00	27,400.00	20,313.79	25,500.00	27,400.00
410.163	Medicare	5,639.60	6,011.87	6,019.69	6,309.00	6,400.00	4,750.69	6,100.00	6,250.00
410.184	Sick Leave Buy Back			-	-	3,780.00	-	3,780.00	3,780.00
410.191	Uniform Allowance	5,307.72	6,693.83	2,915.85	3,393.00	6,000.00	2,711.04	6,000.00	6,000.00
410.210	Office Supplies	1,645.92	1,985.92	2,556.58	2,585.00	2,610.00	1,671.46	2,530.00	2,610.00
410.220	Operating Supplies	4,692.37	6,914.23	7,955.79	5,683.00	6,350.00	5,368.69	6,500.00	6,500.00
410.231	Gas & Oil	9,514.22	12,034.12	11,566.98	14,195.00	17,530.00	6,295.16	10,500.00	10,500.00
410.251	Vehicle Maintenance	6,043.84	5,441.46	4,927.60	5,137.00	4,500.00	6,231.66	7,500.00	5,500.00
410.252	Vehicle Allowance	669.22	1,085.84	1,048.58	209.00	1,000.00	213.40	750.00	1,000.00
410.310	Professional Services	26,810.02	9,023.35	1,099.88	6,751.00	15,000.00	18,407.85	30,500.00	7,500.00
410.311	Professional Development	1,420.93	2,678.00	3,521.20	3,575.00	3,750.00	2,049.84	5,000.00	5,000.00
410.320	Communications	5,884.21	4,669.50	6,636.39	5,394.00	6,000.00	2,472.71	3,400.00	5,500.00
410.340	Advertising	1,064.26	467.76	145.89	293.00	1,000.00	202.18	950.00	1,000.00
410.354	Workers Compensation	-	38,927.23	24,623.68	25,934.00	26,160.00	-	26,160.00	27,500.00
410.374	Equipment Maintenance	1,192.29	524.71	1,362.12	417.00	1,750.00	344.71	1,950.00	1,950.00
410.751	Capital Outlays	93,962.75	-	81,445.68	2,719.00	2,500.00	5,996.00	7,500.00	7,500.00
410.780	Debt Service (Car Lease Payments)		8,765.91	22,121.56	21,580.00	23,630.00	15,754.59	20,980.00	18,500.00
410.900	Contingencies/Refunds	111.55	-	-	48.00	1,500.00	37.50	1,000.00	1,000.00
	Total Police	644,122.60	600,388.16	677,501.93	635,656.00	650,435.00	479,580.29	695,960.00	679,140.00

Clarion Borough
General Fund

		Actual 2005	Actual 2006	Actual 2007	Actual 2008	Budget 2009	Actual September 30th 2009	Projected December 31 2009	Budget 2010
	Fire Departments								
411.220	Operating Expenses			-	70.00	-	-	100.00	-
411.231	Gasoline	-	-	-	-	-	-	200.00	-
411.310	Professional Services							3,500.00	
411.320	Communications	1,757.72	1,858.13	1,871.49	1,623.00	-	-	1,580.00	-
411.360	Utilities	26,055.70	30,249.96	32,017.21	33,557.00	-	-	30,400.00	-
411.354	Worker Compensation			10,130.00	14,620.00	-	-	14,620.00	-
	Total Fire Department	27,813.42	32,108.09	44,018.70	49,870.00	-	-	50,400.00	-
	Housing & Zoning								
414.140	Regular Full Time Employees	55,703.42	58,548.62	43,700.07	44,496.00	45,230.00	34,876.27	45,190.00	46,550.00
414.145	Part-Time								13,000.00
414.150	Medical Buy Back			2,549.86	2,750.00	3,520.00	2,192.90	2,850.00	3,190.00
414.156	Medical Coverage	9,735.00	3,387.37	4,801.20	5,945.00	5,430.00	4,615.50	6,630.00	7,630.00
414.161	FICA	3,322.63	3,630.04	3,789.26	2,945.00	3,000.00	2,322.59	3,000.00	3,100.00
414.163	Medicare	807.76	848.85	886.19	662.00	710.00	543.16	700.00	730.00
414.184	Sick Leave Buy Back			-	-	270.00	-	270.00	270.00
414.220	Operating Supplies	1,741.92	2,239.64	3,775.33	1,805.00	2,000.00	1,734.44	1,870.00	2,000.00
414.252	Vehicle Allowance	1,501.72	1,528.92	1,988.86	2,441.00	2,450.00	1,577.52	2,330.00	2,330.00
414.310	Professional Services	12,537.76	17,062.04	57,875.20	6,548.00	14,500.00	7,972.90	7,500.00	7,500.00
414.311	Professional Development	1,198.45	1,174.33	1,340.63	1,264.00	1,750.00	1,580.84	1,650.00	3,250.00
414.320	Communications	1,988.10	2,303.76	2,167.92	2,266.00	2,250.00	1,454.60	2,200.00	2,250.00
414.340	Advertising	1,360.63	1,388.58	1,253.26	2,257.00	2,850.00	1,697.09	2,200.00	2,850.00
414.354	Workers Compensation	-	4,316.55	621.73	380.00	300.00	-	390.00	400.00
414.367	Recycling Services	25,834.68	25,834.68	25,834.68	-		-	-	
414.751	Capital Outlay			-	-	1,000.00	-	1,000.00	5,000.00
414.900	Contingencies/Refunds	50.00	580.00	25.00	120.00	500.00	180.35	500.00	500.00
	Total Planning & Zoning	115,782.07	122,843.38	150,609.19	73,879.00	85,760.00	60,748.16	78,280.00	100,550.00
	Emergency Management and Communications								
415.310	Profession Services and Other	-	-	-	-	300.00	-	300.00	300.00
	Total Emergency Management	-	-	-	-	300.00	-	300.00	300.00
	Total Public Safety	787,718	755,340	872,129.82	759,405.00	736,495.00	540,328.45	824,940.00	779,990.00

Clarion Borough
General Fund

		Actual 2005	Actual 2006	Actual 2007	Actual 2008	Budget 2009	Actual September 30th 2009	Projected December 31 2009	Budget 2010
	Wastewater/Sewage								
429.310	Professional Services				1,481.00	1,125.00	6,744.26	6,750.00	-
429.900	Contingencies								
	Total Wasterwater/Sewage				1,481.00	1,125.00	6,744.26	6,750.00	-
	PUBLIC WORKS - HIGHWAYS, Roads, Street								
430.140	Regular full Time Employees	157,783.23	167,800.45	159,389.84	156,842.00	149,710.00	115,795.83	154,780.00	156,780.00
430.141	Part-Time Employees	5,509.00	5,746.78	5,983.00	-	-	3,585.00	-	-
430.000	Overtime			19,197.48	19,807.00	30,470.00	21,947.43	25,550.00	23,550.00
430.150	Medical Buy Back				417.00		4,355.70	5,810.00	6,400.00
430.156	Medical Coverage's	49,154.00	46,882.16	49,112.39	54,572.00	66,500.00	37,699.94	50,120.00	53,880.00
430.161	FICA	10,255.00	10,726.10	11,443.40	10,978.00	11,620.00	9,032.40	11,420.00	11,620.00
430.163	Medicare	2,475.35	2,508.51	2,676.26	2,567.00	2,720.00	2,112.43	2,670.00	2,720.00
430.184	Sick Leave Buy Back			-	-	2,700.00	1,620.00	1,620.00	2,700.00
430.191	Uniform Allowance	2,650.95	2,765.63	2,730.60	3,915.00	3,000.00	1,847.75	2,750.00	3,000.00
430.210	Office Supplies	(225.19)	1,304.23	1,372.06	1,354.00	1,450.00	920.00	1,280.00	1,450.00
430.220	Operating Supplies	39,436.90	24,307.88	37,492.87	24,627.00	26,170.00	16,825.02	25,400.00	26,170.00
430.225	Clean Up Day Expenses	7,427.82	7,711.73	6,168.10	6,612.00	9,100.00	2,886.12	8,830.00	-
430.231	Gas and Oil	10,348.28	10,740.65	8,128.87	2,933.00	14,500.00	-	6,500.00	6,500.00
430.245	Traffic Control	10,756.57	7,265.63	9,631.15	2,207.00	6,500.00	1,753.33	5,500.00	6,500.00
430.246	Winter Maintenance			-	-	8,000.00	454.00	7,500.00	8,000.00
430.251	Vehicle Maintenance	9,542.70	7,933.23	3,339.51	3,262.00	5,750.00	932.65	3,500.00	5,750.00
430.310	Professional Services	11,400.64	3,978.28	2,498.16	10,189.00	3,500.00	6,250.78	8,340.00	8,590.00
430.311	Professional Development	982.16	1,054.03	560.15	903.00	1,100.00	580.17	1,000.00	1,100.00
430.320	Communication	3,769.00	3,763.95	2,955.95	3,463.00	3,300.00	2,452.25	3,510.00	3,620.00
430.330	Vehicle Allowance	1,172.19	1,335.91	1,724.67	2,106.00	2,550.00	2,102.10	3,050.00	3,130.00
430.354	Workers Compensation	-	20,744.92	15,322.94	13,935.00	14,250.00	-	14,500.00	14,250.00
430.450	Equipment Maintenance	2,073.80	688.27	2,350.26	2,202.00	1,500.00	1,520.72	950.00	1,500.00
430.360	Utilities			1,008.18	1,859.00	1,000.00	6,210.49	8,280.00	9,530.00
430.384	Equipment Rental	1,228.00	-	-	-	3,000.00	-	3,000.00	3,000.00
430.751	Capital Outlay	-	66,752.00	10,536.02	-	10,500.00	14,679.25	14,680.00	28,500.00
430.752	Capital Outlay Road Construction Project			-	-	10,000.00			10,000.00
430.753	Capital Traffic Signals Main Street Redesigned			-	-	-		-	-
430.780	Debt Service								
	Total Public Works	325,740.40	394,010.34	353,621.86	324,750.00	388,890.00	255,563.36	370,540.00	398,240.00

Clarion Borough
General Fund

		Actual 2005	Actual 2006	Actual 2007	Actual 2008	Budget 2009	Actual September 30th 2009	Projected December 31 2009	Budget 2010
	Debt Principal								
471.000	Debt Service (Loan Payment)	59,305.56	71,065.28	84,888.46	83,022.00	82,950.00	62,204.31	73,316.00	12,630.00
471.600	Tax Anticipation Note		110,000.00	200,000.00	50,000.00	300,000.00	-	-	300,000.00
472.035	Interest on TRAN	1,639.29		7,934.68	812.00	6,500.00	84.00	84.00	6,500.00
472.030	Interest Expense Note Payables	30,581.52	3,680.68						
	Total Debt Service	91,526.37	184,745.96	292,823.14	133,834.00	389,450.00	62,288.31	73,400.00	319,130.00
	Miscellaneous Expenditures								
489.100	Miscellaneous Expenditures	-	235.60	390.00	-	500.00	170.00	500.00	1,000.00
491.000	Refund from Prior Years	36,460.00		-	219.00	500.00	-	550.00	1,000.00
491.100	Tax Refunds								
493.000	Prior Years Adjustments			1,886.36	543.00	-			-
	Total Miscellaneous	36,460.00	235.60	2,276.36	762.00	1,000.00	170.00	1,050.00	2,000.00
	Interfund Operating Transfers								
			-						
492.020	Transfer to Street Lighting Fund	7,480.07	6,752.20				-	-	
492.030	Transfer to Fire Service Fund	-	-			47,750.00	62,861.47	62,861.47	4,500.00
492.040	Transfer to Library Fund	-	-				24,300.00	31,200.00	
492.350	Transfer to Highway Aid (Liquid Fuels)			13,000.00	51,700.00	35,000.00	22,000.00	22,000.00	40,000.00
492.880	Transfers to Recreation Fund	12,860.00	-	400.00	-		-		
492.060	Transfer To Capital Reserve Fund			-	-				
492.080	Transfer to Storm Sewer Fund						25,000.00	49,000.00	
492.980	Transfer to Recycling Fund				8,152.00		1,000.00	1,000.00	
492.000	Transfer to Pension Fund		-				-		44,830.00
492.000	Transfers to CDBG Fund			-	-	-	17,550.00	17,550.00	-
492.000	Transfers to CDBG Fund						-	17,095.33	
492.000	Transfers to CDBG Fund							17,000.00	
492.888	Transfer to Home Rehab							12,380.00	
492.950	Transfer to Escrow Fund	70,899.69					-	-	
	Total Interfund Operating Transfers	91,239.76	6,752.20	13,400.00	59,852.00	82,750.00	152,711.47	230,086.80	89,330.00
	Total Expenditures	1,467,423	1,494,038	1,773,556	1,495,981	1,897,200	1,179,946.08	1,798,516	1,862,465
	Excess (Deficiency) Revenue over Expenditures	(97,696.88)	3,809.00	143,128.00	209,530.00	(153,275.00)	318,375.35	(153,755.47)	(77,935.00)
	Fund Balance - Beginning of Year	64,072.00	(33,624.88)	37,332.00	180,460.00	389,990.00	389,990.00	389,990.00	236,234.53
	Prior Year Adjustments	-	67,147.88		-				
	Fund Balance - Beginning of Year Restated		33,523.00	37,332.00	180,460.00				
	Fund Balance - End of Year	(33,624.88)	37,332.00	180,460.00	389,990.00	236,715.00	708,365.35	236,234.53	158,299.53

FIRE EQUIPMENT FUND

Clarion Borough
Fire Service Fund

		2005	2006	Actual 2007	Actual 2008	Budget 2009 Assess Value at 100%	Actual September 30th 2009	Projected December 31 2009	Budget 2010 Assess Value at 100%	
REVENUE										
	Mills	0.44	0.44	0.44	0.44	0.33			1.630	1.30
Acct										
	Real Property Taxes									
301.100	Real Estate Taxes Current	12,404.73	13,457.01	11,873.57	11,409.00	12,720.00	12,331.17	12,850.00	63,500.00	
301.400	Real Estate Taxes Delinquent	1,036.80	79.56	-	2,798.00	870.00	1,170.25	1,250.00	1,250.00	
	Total Taxes	13,441.53	13,536.57	11,873.57	14,207.00	13,590.00	13,501.42	14,100.00	64,750.00	
	Interest, Rent, & Royalties									
341.000	Interest Earnings	4.37	11.08	12.19	29.00	15.00	10.84	15.00	15.00	
	Intergovernmental Revenues									
350.010	Payment In Lieu of Taxes	248.00	172.01	-	300.00	300.00	307.77	300.00	300.00	
	Charge For Service									
365.000	Municipal Reimb Workers' Comp					2,500.00		-	2,500.00	
365.100	CUP Fire Reimbursement					15,700.00			5,700.00	
						18,200.00			8,200.00	
					-					
	Interfund Operating Transfers									
392.010	Transfer from General Fund		-	-	-	47,750.00	62,861.47	85,860.00	-	
	Total Interfund Trf		-	-	-	47,750.00	62,861.47	85,860.00	-	
	Total Revenue	13,693.90	13,719.66	11,885.76	14,536.00	79,855.00	76,681.50	100,275.00	73,265.00	

Clarion Borough
Fire Service Fund

		2005	2006	Actual 2007	Actual 2008	Budget 2009	Actual September 30th 2009	Projected December 31 2009	Budget 2010
EXPENDITURES									
	Public Safety								
	Fire Company								
411.220	**Operating Expense**					100.00	11.96	50.00	100.00
411.231	**Gasoline**					150.00	-	75.00	150.00
411.310	**Professional Services**						3,200.00	13,000.00	2,000.00
411.320	**Communications**					1,760.00	1,359.30	2,450.00	2,750.00
411.360	**Utilities**					33,850.00	24,230.21	32,300.00	37,150.00
411.354	**Workers Compensation**					15,060.00	15,060.00	15,060.00	15,060.00
411.540	Contributions - Fire Company	14,369.91	8,124.51	8,000.00	18,500.00	13,590.00	8,000.00	13,590.00	13,590.00
411.000	Other	0.12	-						
411.750	Capital Improvement								-
411.370	Building Maintanence					5,000.00		1,000.00	2,000.00
491.000	Prior Year Refund	456.78							
491.100	Tax Refunds								
	Transfer to General Fund								
	Total Fire Company	14,826.81	8,124.51	8,000.00	18,500.00	69,510.00	51,861.47	77,525.00	72,800.00
	Interfund Operating Transfers								
492.100	Transfer to General Fund	-	(4,300.00)	-	-	-	(19,000.00)	(23,000.00)	-
	Total Interfund Transfers	-	(4,300.00)	-	-	-	(19,000.00)	(23,000.00)	-
	Excess (Deficiency) : Revenue over Expenditures	(1,132.91)	1,295.15	3,885.76	(3,964.00)	10,345.00	5,820.03	(250.00)	465.00
	Fund Balance - Beginning January 1	1,470.00	337.09	1,632.24	5,518.00	1,554.00	1,554.00	1,554.00	1,304.00
	Fund Balance - Ending December 31	337.09	1,632.24	5,518.00	1,554.00	11,899.00	5,162.90	1,304.00	1,769.00

HIGHWAY AID FUND

Clarion Borough
Highway Aid Fund
(Liquid Fuel Fund)

		Actual 2005	Actual 2006	Actual 2007	Actual 2008	Budget 2009	Actual September 30th 2009	Projected December 31 2009	Budget 2010
REVENUE		-							
		-							
	Interest, Rents, and Royalties								
341.000	Interest Earnings	614.46	506.41	372.90	174.00	175.00	198.72	205.00	175.00
	Intergovernmental Revenues								
355.020	Liquid Fuel Tax Allocation	97,239.96	104,076.06	114,927.18	124,819.00	120,297.00	120,223.86	120,223.86	115,670.00
355.030	Road Turn back Allocation	825.00	825.00		1,320.00	1,320.00	1,320.00	1,320.00	1,320.00
	Other Miscellaneous								
	Total Intergovernmental Revenue	98,064.96	104,901.06	114,927.18	126,139.00	121,617.00	121,543.86	121,543.86	116,990.00
	Miscellaneous								
	Total Revenue	98,679.42	105,407.47	115,300.08	126,313.00	121,792.00	121,742.58	121,748.86	117,165.00

Clarion Borough
Highway Aid Fund
(Liquid Fuel Fund)

		Actual 2005	Actual 2006	Actual 2007	Actual 2008	Budget 2009	Actual September 30th 2009	Projected December 31 2009	Budget 2010
EXPENDITURES									
430.000	Public Works	31,237.42	56,466.56			-	-	-	-
430.751	Capital Outlay (Debt)	9,437.33	14,954.42	21,357.65	29,115.00	19,990.00	20,652.41	20,652.41	21,500.00
430.470	Lease Payments			5,985.00	-	6,050.00	-	-	-
431.000	Street Cleaning			1,823.98	-	1,000.00	747.68	1,000.00	1,000.00
432.000	Winter Maintenance Services			11,746.50	30,101.00	17,500.00	7,433.14	15,000.00	17,500.00
433.000	Traffic Control			3,829.00	23,627.00	7,500.00	16,068.31	22,500.00	22,500.00
434.000	Street Lighting			6,747.42	1,079.00	6,350.00	1,231.05	1,650.00	2,500.00
436.000	Storm Sewers & Drains			1,639.72	3,588.00	3,000.00	323.49	750.00	1,250.00
437.000	Repair of Tools and Machinery			213.16	11,973.00	3,000.00	2,638.90	2,750.00	3,000.00
438.000	Highway/Bridges Maintenance Repairs			24,381.32	25,140.00	15,000.00	19,053.98	22,500.00	15,000.00
439.000	Highway Construction Projects		65.94	45,062.60	1,700.00	30,000.00	-	-	20,000.00
472.000	HA Interest Exp Note payable	1,568.13				-			-
	Capital Other								10,000.00
	Other	17.60							
	Total PW expenditures	42,260.48	71,486.92	122,786.35	126,323.00	109,390.00	68,148.96	86,802.41	114,250.00
					126,323.00				
	Interfund Operating Transfers				-				
392.010	Transfer in from General Fund			13,000.00	51,700.00	35,000.00	22,000.00	22,000.00	40,000.00
492.010	Transfer to General Fund	(55,000.00)	(30,892.44)	(13,000.00)	(51,700.00)	(35,000.00)	(22,000.00)	(22,000.00)	(40,000.00)
492.111	Transfer to Storm Sewer Fund						-	(34,500.00)	
	Total Other Financing Uses:	(55,000.00)	(30,892.44)	-	-	-	-	(34,500.00)	-
	Excess (Deficiency) : Revenue over Expenditures	1,418.94	3,028.11	(7,486.27)	(10.00)	12,402.00	53,593.62	446.45	2,915.00
	Fund Balance - Beginning January 1	4,028.00	5,446.94	7,559.80	73.53	63.53	63.53	73.53	519.98
	Fund Balance - Prior Year Adjustment		(915.25)						
	Fund Balance - Beginning Restated		4,531.69						
	Fund Balance - Ending December 31	5,446.94	7,559.80	73.53	63.53	12,465.53	53,657.15	519.98	3,434.98

LIBRARY FUND

Clarion Borough
Library Fund

		2005	2006	Actual 2007	Actual 2008	Budget 2009	Actual September 30th 2009	Project December 31 2009	Budget 2010
REVENUE						Assess Value at 100%			Assess Value at 100%
	Mills	1.30	1.30	1.30	1.30	0.975			0.975
Acct									
	Real Property Taxes								
301.100	Real Estate Taxes Current	36,651.11	38,097.35	35,934.00	39,270.00	37,580.00	36,434.23	37,580.00	38,980.00
301.400	Real Estate Taxes Delinquent	2,927.18	1,897.94	-	4,733.00	2,600.00	3,457.57	4,250.00	3,750.00
	Total Taxes	39,578.29	39,995.29	35,934.00	44,003.00	40,180.00	39,891.80	41,830.00	42,730.00
	Interest, Rent, & Royalties								
341.000	Interest Earnings	25.75	44.48	27.00	22.00	30.00	25.36	30.00	30.00
	Intergovernmental Revenues								
351.070	Library Grant	-	-	-	-	-	24,588.00	24,588.00	-
350.010	Payment In Lieu of Taxes	730.00	507.21	914.00	888.00	890.00	909.30	890.00	750.00
	Total Intergovernmental Revenue	730.00	507.21	914.00	888.00	890.00	25,497.30	25,478.00	750.00
	Miscellaneous Revenues	-	-	-	-			-	
	Total Revenue	40,334.04	40,546.98	36,875.00	44,913.00	41,100.00	65,414.46	67,338.00	43,510.00
EXPENDITURES									
	Culture - Recreation								
456.540	Contributions	39,663.72	39,506.38	36,800.00	40,000.00	44,500.00	39,500.00	44,500.00	44,500.00
456.340	Advertising				576.00		-	-	
456.370	Maintenance						24,300.00	31,200.00	
491.000	Prior Year Refund	1,335.42							
491.100	Tax Refunds								
	Total Expenditures	40,999.14	39,506.38	36,800.00	40,576.00	44,500.00	63,800.00	75,700.00	44,500.00
	Interfund Operating Transfers								
392.010	Transfer from General Fund		-	-	-	-	24,300.00	31,200.00	-
	Transfer Out						(24,300.00)	(24,300.00)	
	Total Interfund Trf		-	-	-	-	-	6,900.00	-
	Excess (Deficiency) : Revenue over Expenditures	(665.10)	1,040.60	75.00	4,337.00	(3,400.00)	1,614.46	(8,362.00)	(990.00)
	Fund Balance - Beginning January 1	2,366.00	1,700.90	2,741.50	2,816.50	7,153.50	7,153.50	7,153.50	5,473.15
	Fund Balance - Ending December 31	1,700.90	2,741.50	2,816.50	7,153.50	3,753.50	8,767.96	5,473.15	4,483.15

PENSION FUND

Clarion Borough
Pension Fund

Acct		2005	2006	Actual 2007	Actual 2008	Budget 2009	Actual September 30th 2009	Projected December 31 2009	Budget 2010
REVENUE									Assess Value at 100%
									-
	Real Property Taxes								
301.100	Real Estate Taxes Current	-	-	-	-	-	-	-	-
301.400	Real Estate Taxes Delinquent	-		-	-		-	-	
	Total Taxes	-	-	-	-	-	-	-	-
	Interest, Rent, & Royalties								
341.000	Interest Earnings	71.41	11.72	78.77	92.00	-	22.00	25.00	25.00
	Intergovernmental Revenues								
355.050	Municipal Pension System State Aid	67,315.76	69,789.68	68,901.35	73,266.00	68,822.00	82,603.00	82,603.00	75,500.00
355.070	Foreign Fire Insurance Premium Tax	29,702.30	29,926.10	29,881.96	30,629.00	30,630.00	27,358.00	27,358.00	28,500.00
	Total Intergovernmental Revenues	97,018.06	99,715.78	98,783.31	103,895.00	99,452.00	109,961.00	109,961.00	104,000.00
360.000	Employee Contributions	-	-	-	-		-	-	19,629.00
	Total Charges for Services	-	-	-	-		-	-	19,629.00
380.000	Miscellaneous Revenues	-	-	-	-		-	-	
	Interfund Operating Transfers								
392.010	Transfer from General Fund	-	-	-	-	-	-	-	44,830.00
	Total Interfund Trf	-	-	-	-	-	-	-	44,830.00
395.000	Refunds of Prior Year Expenditures	11.46	-	-	-	-	-	-	-
	Total Refunds of Pr Yr Exp	11.46	-	-	-	-	-	-	-
	Total Revenue	97,100.93	99,727.50	98,862.08	103,987.00	99,452.00	109,983.00	109,986.00	168,484.00

Clarion Borough
Pension Fund

		2005	2006	Actual 2007	Actual 2008	Budget 2009	Actual September 30th 2009	Projected December 31 2009	Budget 2010
EXPENDITURES									
	Public Safety								
410.160	MMOs / Police	11,987.00	4,704.00	10,727.00	5,326.00	8,307.00	8,307.00	8,307.00	53,600.00
411.540	Foreign Fire Insurance	29,702.30	29,926.10	29,881.96	30,629.00	30,630.00	27,358.00	27,358.00	28,500.00
	Total Public Safety	41,689.30	34,630.10	40,608.96	35,955.00	38,937.00	35,665.00	35,665.00	82,100.00
	Public Works								
430.160	MMOs/ General Employees	55,328.76	65,085.68	58,174.35	67,939.00	60,515.00	74,296.00	74,296.00	80,690.00
									-
	Total Public Works	55,328.76	65,085.68	58,174.35	67,939.00	60,515.00	74,296.00	74,296.00	80,690.00
	Interfunds Transfers								
492.000	Transfer to General Fund	15,000.00	-	-	-	-	-	-	-
	Total Inferfund Transfers	15,000.00	-	-	-	-	-	-	-
	Total Expenditures	112,018.06	99,715.78	98,783.31	103,894.00	99,452.00	109,961.00	109,961.00	162,790.00
	Excess (Deficiency) : Revenue over Expenditures	(14,917.13)	11.72	78.77	93.00	-	22.00	25.00	5,694.00
	Cash Balance - Beginning January 1	18,832.00	3,914.87	3,926.59	4,005.36	4,098.36	4,098.36	4,005.36	4,005.36
	Fund Balance - Ending December 31	3,914.87	3,926.59	4,005.36	4,098.36	4,098.36	4,120.36	4,030.36	9,699.36

RECREATION FUND

Clarion Borough
Recreation Fund

		2005	2006	Actual 2007	Actual 2008	Budget 2009 Assess Value at 100%	Actual September 30th 2009	Projected December 31 2009	Budget 2010 Assess Value at 100%
REVENUE	**Mills**	0.44	0.44	1.61	1.61	1.2075			1.2075
Acct									
	Real Property Taxes								
301.100	Real Estate Taxes Current	12,404.73	13,377.08	45,628.00	50,317.00	46,535.00	45,121.37	47,100.00	47,070.00
301.400	Real Estate Taxes Delinquent	1,036.90	79.92	-	7,481.00	1,880.00	3,784.63	6,500.00	6,500.00
	Total Taxes	13,441.63	13,457.00	45,628.00	57,798.00	48,415.00	48,906.00	53,600.00	53,570.00
	Interest, Rent, & Royalties								
341.000	Interest Earnings	22.08	292.00	186.33	118.00	110.00	90.07	110.00	110.00
	Intergovernmental Revenues								
350.000	Grant DCNR Recreation Study					30,000.00	15,000.00	15,000.00	15,000.00
350.010	Payment In Lieu of Taxes	250.00	172.00	-	1,100.00	1,100.00	1,046.37	1,100.00	1,100.00
350.111	Grant DCNR Toby Boat								55,000.00
	Total Intergovernmental Revenues	250.00	172.00	-	1,100.00	31,100.00	16,046.37	16,100.00	71,100.00
	Charges for Services								
	Culture - Recreation								
367.400	Pool Receipts	23,468.62	18,437.00	26,813.00	22,320.00	23,990.00	17,741.50	17,741.00	22,320.00
367.410	Contributions			2,500.00	3,000.00	-	500.00	50.00	-
367.500	Park Revenues				13,988.00	2,500.00	2,500.00	2,500.00	2,500.00
367.510	Park / Little League & School District						-	-	
	Total Culture - Recreation	23,468.62	18,437.00	29,313.00	39,308.00	26,490.00	20,741.50	20,291.00	24,820.00
380.000	Miscellaneous Revenues	-	2,491.00	187.00	-	-	-	-	-
387.000	Donation From Other Sources	2,500.00		500.00	250.00	250.00	500.00	500.00	500.00
	Interfund Operating Transfers								
392.010	Transfer from General Fund	12,860.00	-	400.00	-	-	-	-	-
	Total Interfund Trf	12,860.00	-	400.00	-	-	-	-	-
395.000	Refunds of Prior Year Expenditures	2,500.00	3,605.00	20,437.66	120.00	500.00	-	-	500.00
	Total Refunds of Pr Yr Exp	2,500.00	3,605.00	20,437.66	120.00	500.00	-	-	500.00
	Total Revenue	55,042.33	38,454.00	96,651.99	98,694.00	106,865.00	86,283.94	90,601.00	150,600.00

Clarion Borough
Recreation Fund

		2005	2006	Actual 2007	Actual 2008	Budget 2009	Actual September 30th 2009	Projected December 31 2009	Budget 2010
EXPENDITURES									
	Culture - Recreation								
	Recreation General Administration								
450.000	Recreation Study					30,000.00	-	7,500.00	22,500.00
	Total					30,000.00	-	7,500.00	22,500.00
	Pool								
450.220	Operating Supplies - All other	7,112.78	6,651.15	7,562.55	8,393.00	5,410.00	7,337.38	7,450.00	8,250.00
450.221	Operating Supplies - Chemicals	6,568.13	2,659.64	3,646.90	4,243.00	4,640.00	3,149.01	3,750.00	4,250.00
450.310	Professional Services	4,020.66	3,542.18	1,170.07	512.00	110.00	36.00	50.00	110.00
450.320	Communications	12.42	19.68	9.65	8.00	20.00	52.04	65.00	20.00
450.360	Utilities	10,976.81	10,720.54	10,583.70	9,002.00	7,750.00	4,691.22	7,500.00	7,750.00
450.370	Maintenance	776.93	1,044.55	1,829.79	1,138.00	1,570.00	188.89	1,250.00	1,350.00
450.374	Equipment Maintenance	524.22	816.32	1,346.11	249.00	520.00	1,934.99	500.00	520.00
450.450	Contracted Services	22,769.19	20,092.46	25,710.64	51,289.00	23,440.00	20,027.89	22,750.00	23,440.00
450.750	Capital - Pump for Pool				1,922.00	1,990.00	-	1,930.00	1,990.00
450.900	Pool Pass Refunds	365.00	-	-	-	-	-	-	-
450.000	Recreation Study	-				-	-	-	-
	Total Culture - Recreation	53,126.14	45,546.52	51,859.41	76,756.00	45,450.00	37,417.42	45,245.00	47,680.00
	Parks								
454.220	Operating Supplies					4,020.00	4,062.26	4,500.00	4,500.00
454.310	Professional Services					610.00	-	500.00	610.00
454.360	Utilities					4,720.00	4,308.77	4,720.00	4,720.00
454.370	Maintenance					5,000.00	-	5,000.00	5,000.00
454.374	Equipment					4,500.00	85.00	4,500.00	4,500.00
454.450	Contracted Services					830.00	528.49	750.00	830.00
454.750	Capital					5,000.00	-	2,500.00	2,500.00
	Total Parks					24,680.00	8,984.52	22,470.00	22,660.00
	Boat Launch								
452.220	Operating Supplies					-	495.74	500.00	500.00
452.310	Professional Services					-	-	-	-
452.360	Utilities					100.00	44.34	100.00	100.00
452.370	Maintenance					-	-	-	-
452.374	Equipment					-	-	-	-
452.450	Contracted Services					720.00	411.05	720.00	750.00
452.751	Capital Boat Launch Grant Project								55,000.00
452.750	Capital					-	-	-	2,500.00
						-			-
	Total Boat Launch					820.00	951.13	1,320.00	58,850.00

Clarion Borough
Recreation Fund

		2005	2006	Actual 2007	Actual 2008	Budget 2009	Actual September 30th 2009	Projected December 31 2009	Budget 2010
	Miscellaneous Expenditures								
489.100	Miscellaneous Expenditures	7.00	146.00	7.00	-	-	-	-	-
491.100	Tax Refunds								
	Total Miscellaneous Exp	7.00	146.00	7.00	-	-	-	-	-
	Interfunds Transfers								
492.000	Interfunds Transfers	-	(6,376.00)	-	-	-	-	-	-
492.000	CDBG Fund			19,539.06	4,500.00	-	-	-	-
	Total Inferfund Transfers	-	(6,376.00)	19,539.06	4,500.00	-	-	-	-
	Total Expenditures	53,133.14	39,316.52	71,405.47	81,256.00	100,950.00	47,353.07	76,535.00	151,690.00
	Excess (Deficiency) : Revenue over Expenditures	1,909.19	(862.52)	25,246.52	17,438.00	5,915.00	38,930.87	14,066.00	(1,090.00)
	Fund Balance - Beginning January 1	(18,475.00)	(16,565.81)	(20,418.52)	4,828.00	22,266.00	22,266.00	4,828.00	18,894.00
	Fund Balance Adjustment		3,385.33						
	Fund Balance Restated		(19,556.00)						
	Fund Balance - Ending December 31	(16,565.81)	(20,418.52)	4,828.00	22,266.00	28,181.00	61,196.87	18,894.00	17,804.00

RECYCLING FUND

Clarion Borough
Recycling Fund

		Actual 2008	Budget 2009 Assess Value at 100%	Actual September 30th 2009	Projected December 31 2009	Budget 2010 Assess Value at 100%
REVENUE						
	Mills	1.00	0.75	0.75		0.75
Acct						
	Real Property Taxes					
301.100	Real Estate Taxes Current	28,962.00	28,905.00	27,453.23	29,250.00	29,230.00
301.400	Real Estate Taxes Delinquent	-	-	522.03	650.00	650.00
	Total Taxes	28,962.00	28,905.00	27,975.26	29,900.00	29,880.00
	Interest, Rent, & Royalties					
341.000	Interest Earnings	47.00	50.00	14.46	20.00	30.00
	Intergovernmental Revenues					
320.010	State Grant Performance 902 GRT		-		-	-
350.010	Payment In Lieu of Taxes	683.00	680.00	779.21	750.00	750.00
	Total Intergovernmental	683.00	680.00	779.21	750.00	750.00
	Miscellaneous Revenues	-	-	12.00	-	-
	Total Revenue	29,692.00	29,635.00	28,780.93	30,670.00	30,660.00
EXPENDITURES						
	Public Works -					
430.225	Clean Up Expenses					9,100.00
430.414	Recycling Services	25,835.00	26,500.00	19,376.01	26,500.00	30,000.00
430.751	Capital Outlay					-
489.100	Miscellaneous -Bank Charges			24.00		50.00
491.100	Tax Refunds	-	-	-	-	-
	Total Expenditures	25,835.00	26,500.00	19,400.01	26,500.00	39,150.00
	Interfund Operating Transfers					
392.010	Transfer from General Fund	8,152.00	-	1,000.00	1,000.00	-
	Transfer to General Fund	(8,152.00)		(1,000.00)	(1,000.00)	
	Total Interfund Trf	8,152.00	-	-	-	-
	Excess (Deficiency) : Revenue over Expenditures	3,857.00	3,135.00	9,380.92	4,170.00	(8,490.00)
	Fund Balance - Beginning January 1	-	3,857.00	6,992.00	6,992.00	11,162.00
	Fund Balance - Ending December 31	3,857.00	6,992.00	16,372.92	11,162.00	2,672.00

STREET LIGHTING FUND

Clarion Borough
Street Lighting Fund

Acct		2005	2006	Actual 2007	Actual 2008	Budget 2009	Actual September 30th 2009	Projected December 31 2009	Budget 2010	
REVENUE						Assess Value at 100%			Assess Value at 100%	
	Mills	1.70	2.50	1.30	1.50	1.125			1.250	0.125
	Real Property Taxes									
301.100	Real Estate Taxes Current	47,928.19	74,952.00	36,843.82	45,531.00	43,360.00	42,612.35	44,070.00	48,730.00	
301.400	Real Estate Taxes Delinquent	3,818.39	-	-	6,750.00	3,850.00	4,072.16	4,250.00	4,250.00	
	Total Taxes	51,746.58	74,952.00	36,843.82	52,281.00	47,210.00	46,684.51	48,320.00	52,980.00	
	Interest, Rent, & Royalties									
341.000	Interest Earnings	56.04	232.42	188.46	131.00	130.00	32.78	50.00	50.00	
	Intergovernmental Revenues									
350.010	Payment In Lieu of Taxes	950.00	976.95	-	1,024.00	1,030.00	1,049.19	1,025.00	1,025.00	
	Miscellaneous Revenues					-			-	
	Total Revenue	52,752.62	76,161.37	37,032.28	53,436.00	48,370.00	47,766.48	49,395.00	54,055.00	
EXPENDITURES										
	Public Works - Highways, Road, Streets									
434.360	Utilities	61,801.04	60,528.48	71,993.82	54,150.00	55,310.00	37,306.02	49,750.00	57,250.00	
434.220	Other			-	-		1,207.74	1,250.00	1,250.00	
491.100	Tax Refunds									
	Total Expenditures	61,801.04	60,528.48	71,993.82	54,150.00	55,310.00	38,513.76	51,000.00	58,500.00	
	Interfund Operating Transfers									
	Capital Proceeds			25,726.00	-					
392.010	Transfer from General Fund	7,480.07	6,752.20	-	-	-	-	-	-	
	Total Interfund Trf	7,480.07	6,752.20	25,726.00	-	-	-	-	-	
	Excess (Deficiency) : Revenue over Expenditures	(1,568.35)	22,385.09	(9,235.54)	(714.00)	(6,940.00)	9,252.72	(1,605.00)	(4,445.00)	
	Fund Balance - Beginning January 1	2,449.00	880.65	18,600.54	9,364.00	8,650.00	8,650.00	8,650.00	7,045.00	
	Fund Balance- Prior Year Adjustment		(4,665.20)							
	Fund Balance - Begininng Restated		(3,784.55)							
	Fund Balance - Ending December 31	880.65	18,600.54	9,365.00	8,650.00	1,710.00	17,902.72	7,045.00	2,600.00	

CAPITAL PROJECTS FUND

Clarion Borough
Capital Projects Fund
2010

Acct		October 2009	Projected December 31th 2009 Assess Value at 100%	Budget 2010 Tax Increase
REVENUE				
	Mills			
	Real Property Taxes			
301.100	Real Estate Taxes Current	-		
301.400	Real Estate Taxes Delinquent	-	-	-
	Total Taxes	-	-	-
	Interest, Rent, & Royalties			
341.000	Interest Earnings	60.44	15,000.00	12,500.00
	Intergovernmental Revenues			
	EPA Grant 7th Ave Project			250,000.00
350.010	Payment In Lieu of Taxes			
	Miscellaneous Revenues			
	Total Revenue	60.44	15,000.00	262,500.00
EXPENDITURES				
	Public Works -			
	Project Cost			
436.220	2009 Paving and Storm Sewer	262,397.51	262,397.51	-
436.221	2010 Paving and Storm Sewer			250,000.00
	Project 7th Ave			437,455.00
436.310	Professional Services	34,808.18	34,808.18	40,000.00
436.340	Advertising	1,179.43	1,179.43	-
489.100	Miscellaneous	27.83	27.83	-
	Debt			
	Principal			443,680.00
	Interest			20,200.00
	Total Debt Service	-	-	463,880.00
	Contributions:			
	Clarion Fire & Hose Company	10,000.00	10,000.00	10,000.00
	Clarion Free Pubic Library	10,000.00	10,000.00	10,000.00
	Paul A Weaver Community Park	-	10,000.00	10,000.00
	Total Contributions	20,000.00	30,000.00	30,000.00
	Total Expenditures	318,412.95	358,412.95	1,221,335.00
	Excess Revenue over Expenditures (Deficit)	(318,352.51)	(343,412.95)	(958,835.00)

Clarion Borough
Capital Projects Fund
2010

		October 2009	Projected December 31th 2009	Budget 2010
	Interfund Operating Transfers			
380.100	Proceeds from Sale	269,360.11	269,360.11	-
	Proceeds from Sale Contribution	2,782,707.25	2,782,707.25	-
392.100	Transfer In General Fund	25,000.00	24,000.00	-
392.200	Transfer In Liquid Fund	-	49,000.00	-
		3,077,067.36	3,125,067.36	
492.000	Transfer Out to Library Fund			
492.000	Transfer Out to Capital Reserve			
492.000	Transfer Out to General Fund		49,000.00	-
	Total Interfund Trf		49,000.00	
	Net Transfers	3,077,067.36	3,076,067.36	
	Excess (Deficiency) : Revenue over Expenditures	2,758,714.85	2,732,654.41	(958,835.00)
	Fund Balance - Beginning January 1	-	-	2,732,654.41
	Fund Balance - Ending December 31	2,758,714.85	2,732,654.41	1,773,819.41
	Fund Balance		2,732,654.41	1,773,819.41
	Restricted Fund Balance on Reserve for Future Allocation per sale agreement		(420,000.00)	(390,000.00)
	Net Fund Balance		2,312,654.41	1,383,819.41

Clarion Borough
Library, Fire Company and Parks Reserve Allocations
2010
Budget

	Library Reserve		Fire Company Reserve		Parks Reserve	
	2009 Projected December 31	2010 Budget	2009 Projected December 31	2010 Budget	2009 Projected December 31	2010 Budget
Revenue						
Interest	670	2,050	670	2,050	670	2,050
Contribution	150,000	-	150,000	-	150,000	-
Total Revenue	150,000	2,050	150,000	2,050	150,000	2,050
Expenditures						
Library	10,000	10,000	-	-	-	-
Fire Company	-	-	10,000	10,000		
Parks	-	-	-	-	-	20,000
Total Expenditures	10,000	10,000	10,000	10,000	-	20,000
Excess Revenue over Expenditures	140,000	(7,950)	140,000	(7,950)	150,000	(17,950)
Beginning Fund Balance	-	140,000	-	140,000	-	150,000
Ending Fund Balance	140,000	132,050	140,000	132,050	150,000	132,050

ORDINANCE NO. 2009-770

AN ORDINANCE OF CLARION BOROUGH, CLARION COUNTY, AND THE COMMONWEALTH OF PENNSYLVANIA, FIXING THE TAX RATE FOR THE YEAR OF 2010.

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 2010, as follows:

Tax rate for General purposes, the sum of	13.6875 mills
on each dollar of assessed valuation, or the sum of	136.875 cents
on each one hundred dollars of assessed valuation.	
For Street Lighting purposes, the sum of	1.250 mills
on each dollar of assessed valuation, or the sum of	12.50 cents
on each one hundred dollars of assessed valuation.	
For Fire Services purposes, the sum of	1.630 mills
on each dollar of assessed valuation, or the sum of	16.30 cents
on each one hundred dollars of assessed valuation.	
For Library purposes, the sum of	.975 mills
on each dollar of assessed valuation, or the sum of	9.75 cents
on each one hundred dollars of assessed valuation.	
For Recreation purposes, the sum of	1.2075 mills
on each dollar of assessed valuation, or the sum of	12.075 cents
on each one hundred dollars of assessed valuation.	
For Recycling purposes, the sum of	0.75 mills
on each dollar of assessed valuation, or the sum of	7.50 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	13.6875 Mills	136.875 Cents
Tax Rate for Street Lighting	1.250 Mills	12.50 Cents
Tax Rate for Fire Services	1.630 Mills	16.30 Cents
Tax Rate for Library	.975 Mills	9.75 Cents
Tax Rate for Recreation	1.2075 Mills	12.075 Cents
Tax Rate for Recycling	0.750 Mills	7.50 Cents
Total	19.500 Mills	195.00 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 2010:

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 23rd day of December, 2009

ATTEST:

Nancy K. Freenock
Borough Secretary

Ronald J. Wilshire
Council President

Approved this 23rd day of December, 2009

John Stroup
Borough Mayor

Resolution 2009-297

A Resolution of the Borough of Clarion Approving the 2010 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, 2010, and ending December 31, 2010, 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, 2010, and budget heretofor 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 2010.

Section 4:

This Resolution shall also establish and approve the 2010 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 23rd day of December, 2009.

Ronald J. Wilshire
President of Council

ATTEST:

Nancy K. Freenock
Borough Secretary

FEE SCHEDULE FOR 2010

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)	$ 50.00
No Show Fee/Missed Inspection Fee	50.00
Bed & Breakfast	50.00
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

Paved driveways and parking lots under 500 sq. ft.	$ 25.00	
Parking Lots Up to 5,000 sq. ft.	$ 50.00	
Parking Lots 5,000 - 10,000 sq. ft.	$ 75.00	
Parking Lots Over 10,000 sq. ft. (Requires Storm Water Management Plan)	$100.00	
Building/Zoning Permits		
Fences, Walls, Etc.	$ 15.00	
Decks and Porches (Covered or Uncovered), Sheds, and Outbuildings	$ 15.00	
Garages Less than 1,000 sq. ft.	35.00	
Carports and Car Canopies	25.00	
Electric Service Upgrade	60.00	(Min.)

Permit fees for construction projects subject to third-party inspections shall be available upon request. All building permits governed by the Pennsylvania Uniformed Construction Code are subject to collection of an additional $4.00 training fee.

2010 POOL FEES

Family Pass Type	
Family	$150.00
Individual Pass Type	
Adult Single (18 through 64)	$ 90.00
Youth Single (17 and under)	75.00
Senior Single (65 and up)	75.00
Day Rates	
Adult Single (18 through 64)	5.00
Youth Single (17 and under)	4.00
Senior Single (65 and up)	4.00

Private Parties

*The Pool will be available for private parties from 6:15 until 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 or YMCA Pool Coordinator at 814-764-3400.