

CLARION BOROUGH

2016 BUDGET

(Amended as Approved 12-1-15 Council Meeting)

GENERAL FUND

**Clarion Borough
General Fund**

		Actual 2012	Actual 2013	Actual 2014	Budget 2015	Actual October 31 2015	Projected December 31 2015	Budget 2016
REVENUE:								Assess Value at 100%
	Tax Mill Rate:	15.5450	15.5450	15.5450	15.5950			17.0950
Real Property Taxes								
301.100	Real Estate Taxes Current	\$ 559,508	\$ 573,525	\$ 549,492	\$ 586,586	\$ 543,858	\$ 550,000	\$ 638,554
301.400	Real Estate Taxes Delinquent	57,763	59,618	55,998	53,500	75,838	75,900	60,500
	Sub-Total	617,271	633,143	605,490	640,086	619,696	625,900	699,054
Local Enabling Act (Act 511)								
310.010	Per Capita Taxes - Delinquent	5	-	17	30	-	17	30
310.100	Real Estate Transfer Tax	37,916	25,852	34,006	27,575	24,856	27,575	27,575
310.210	Earned Income Tax - Current Tax	268,560	288,710	263,692	283,500	195,989	240,000	283,500
310.510	Emergency Services Tax	143,770	153,232	114,113	143,770	101,703	120,000	143,770
310.700	Mechanical Devices Tax	2,700	2,520	1,860	2,700	1,860	1,860	1,860
	Sub-Total	452,951	470,314	413,688	457,575	324,408	389,452	456,735
	Total Taxes	1,070,222	1,103,457	1,019,178	1,097,661	944,104	1,015,352	1,155,789
LICENSES AND PERMITS								
320.010	Beverage Licenses	2,050	1,850	1,850	2,050	1,800	1,850	1,850
320.020	Building Permits	18,610	14,744	185,550	14,750	33,828	33,900	14,750
320.030	Franchise Fees	31,252	51,848	51,571	51,720	40,848	51,720	51,720
320.040	Sign Permits	700	720	620	650	385	400	650
320.050	Variance or Zoning Request	3,300	4,200	1,500	2,750	600	600	1,500
320.060	Street Opening Permits	4,035	6,360	2,725	4,500	1,500	1,500	2,725
320.080	Rental Unit Licenses	74,690	75,260	82,700	79,500	86,830	86,830	98,000
320.090	Miscellaneous Permits	3,781	6,302	2,673	3,000	2,416	2,416	2,450
320.094	Autumn Leaf Festival Permit	15,550	21,775	21,850	19,600	-	21,850	21,850
320.095	Solicitation Permits	1,450	1,800	1,600	1,100	1,300	1,300	1,100
320.100	Parking Permits	10,170	11,470	11,725	9,750	12,785	12,785	13,000
	Total Licenses & Permits	165,588	196,329	364,364	189,370	182,292	215,151	209,595

**Clarion Borough
General Fund**

		Actual 2012	Actual 2013	Actual 2014	Budget 2016	Actual October 31 2016	Projected December 31 2016	Budget 2016
	FINES							
331.110	State and Meter Fines	73,463	65,908	52,258	55,660	29,030	40,000	40,000
331.120	District Justice Fines	52,581	39,984	45,366	41,610	25,672	34,229	40,000
331.300	Prothonotary Fines	3,872	4,600	3,681	5,750	1,381	1,841	3,680
	Total Fines	129,916	110,472	101,305	103,020	56,083	76,071	83,680
	Interest, Rents and Royalties							
341.000	Interest Earnings	532	399	411	250	240	250	250
342.200	Trailer Rental	600	540	600	600	540	540	600
342.040	Rental Income	780	600	540	600	700	700	600
	Total Interest, Rents & Royalties	1,912	1,539	1,551	1,450	1,480	1,490	1,450
	Intergovernmental Revenues							
353.010	Payment in Lieu of Taxes	10,520	9,866	12,398	9,850	12,452	12,550	12,390
355.010	Public Utility Realty Tax	1,604	1,549	1,624	1,600	1,474	1,624	1,600
351.090	Grant - Other	-	26,900	-	3,500	-	-	-
351.091	Grant - Public Works	-	-	-	-	-	-	-
351.020	Grants Drug and DUI	3,115	-	-	-	-	-	-
	Total Intergovernmental Revenues	15,239	38,315	14,022	14,950	13,926	14,174	13,990
	Charges For Services (Dept Earnings)							
360.030	Parking Meter Revenue	88,640	80,160	58,842	55,625	37,161	44,593	47,000
362.110	Police Reports	1,080	945	1,510	1,050	1,025	1,050	1,050
362.120	Police Donation	-	4,487	6,019	-	-	-	-
365.500	Animal Control & Shelter Fees SPCA	250	200	280	250	50	75	250
	Police							
362.125	Reimbursement for Wages	12,668	20,831	17,382	11,500	10,058	11,500	12,500
362.130	DARE Reimbursements	-	600	-	500	-	-	-
362.135	Other Police Reimbursements	2,855	4,633	2,551	500	4,375	4,375	500
360.150	Clarion Chamber Reimbursement	8,533	-	-	3,500	-	6,700	6,700
360.250	Reimbursement for Property Damages	8,325	14,232	5,052	2,750	4,016	4,250	2,750
360.275	Wage Reimbursements	7,127	5,549	7,899	2,350	2,682	2,350	2,350
	Total Charges for Services	129,478	131,637	99,535	78,025	59,367	74,893	73,100
	Miscellaneous Revenue							
380.000	Miscellaneous Revenue	4,272	27,399	7,935	5,500	7,560	7,560	5,500
395.000	Refunds	25	-	-	25	-	-	25
	Total Miscellaneous	4,297	27,399	7,935	5,525	7,560	7,560	5,525
	Proceeds of General Fixes Asset Disp.							
391.100	Sale of Property	5,235	9,850	15,053	9,850	100	100	9,850
	Total Sale of Property	5,235	9,850	15,053	9,850	100	100	9,850

**Clarion Borough
General Fund**

		Actual 2012	Actual 2013	Actual 2014	Budget 2015	Actual October 31 2015	Projected December 31 2015	Budget 2016
	Other Financing Sources							
	Interfund Operating Transfers							
392.000	Transfer from Pension Fund	-	-	-	-	-	-	-
	Transfer from CDBG Fund	-	-	-	-	-	-	-
	Transfer from Library Fund	-	-	-	-	-	-	-
	Transfer from Recycling Fund	-	-	-	-	-	-	-
	Transfer from Street Lighting Fund	6,787	-	2,000	-	930	930	-
	Transfer from Capital Project Fund	2,015	-	-	-	-	-	-
	Transfer from Recreation Fund	34,151	-	-	-	-	-	-
	Transfer from Fire Equipment Fund	-	-	-	-	-	-	-
	Transfer from Escrow Fund	12,660	-	-	-	-	-	-
	Transfer from Liquid Fuels Fund	28,740	-	-	-	-	-	-
	Total Interfund Operating Transfers	84,353	-	2,000	-	930	930	-
	Proceeds of Short Term Debt							
394.100	Tax Anticipation Note	-	-	-	300,000	-	-	300,000
393.000	Proceeds from Long Term Debt	54,611	42,099	170,035	-	170,035	170,035	125,500
	Total Tax Anticipation Note	54,611	42,099	170,035	300,000	170,035	170,035	425,500
	Total Other Financing Sources	138,964	42,099	172,035	300,000	170,965	170,965	425,500
	TOTAL REVENUE	\$ 1,660,851	\$ 1,661,097	\$ 1,794,978	\$ 1,799,851	\$ 1,435,877	\$ 1,575,756	\$ 1,978,479

**Clarion Borough
General Fund**

		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Projected</u>	<u>Budget</u>
		<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>October 31</u>	<u>December 31</u>	<u>2016</u>
						<u>2015</u>	<u>2016</u>	
EXPENDITURES:								
GENERAL GOVERNMENT								
General Administration								
400.130	Regular Full Time Employees	\$ 30,094	\$ 45,769	\$ 31,356	\$ 105,730	\$ 50,205	\$ 59,333	\$ 76,220
400.131	Part Time Employees	20,512	23,695	25,826	-	-	-	-
400.150	Medical Buy Back	3,355	3,975	-	-	-	-	-
400.156	Medical Coverage	14,611	8,017	12,194	14,550	10,249	12,299	16,300
400.161	FICA	2,666	4,171	3,561	6,770	3,113	3,679	4,730
400.163	Medicare	654	975	832	1,540	728	860	1,110
400.184	Sick Leave Buy Back	270	540	540	540	-	540	540
400.190	Unemployment Compensation	937	15,572	1,604	940	205	405	940
400.210	Office Supplies	1,376	1,054	1,981	2,500	902	1,203	2,500
400.252	Vehicle Allowance	169	687	2,493	1,250	787	1,950	1,250
400.310	Professional Services	3,863	10,817	4,475	7,500	2,738	3,286	7,500
400.314	Professional Services -Legal	1,706	2,206	3,568	10,500	1,416	3,060	10,500
400.311	Professional Development	20,534	4,975	5,664	5,750	4,499	5,665	5,750
400.317	Accounting and Auditing Services	30,450	24,120	19,228	27,500	15,008	27,500	27,500
400.320	Communications	1,323	1,559	1,554	2,250	1,152	1,536	2,250
400.340	Advertising	1,798	1,351	3,115	1,750	1,383	1,750	1,750
400.354	Workers Compensation	919	2,040	221	250	2,487	250	210
400.374	Equipment Maintenance	2,166	2,183	2,201	1,950	1,540	1,850	1,950
400.900	Contingencies	468	3,743	696	4,500	3,872	1,000	4,500
	Total General Administration	137,871	157,449	121,109	195,770	100,284	126,166	165,500
Tax Collections								
403.116	Tax Collector Commissions	1,297	1,299	1,353	1,450	1,181	1,450	1,450
403.161	FICA	76	80	85	85	107	85	85
403.163	Medicare	18	18	20	25	17	25	25
403.310	Tax Collection /Earned Income Tax	4,279	8,153	7,854	7,250	5,719	7,250	7,250
403.010	Tax Collector Collection Expense	938	432	453	950	317	750	950
	Total Tax Collections	6,608	9,982	9,765	9,760	7,341	9,560	9,760
Computer Operations								
407.210	Computer Supplies	5,750	5,373	6,605	5,500	2,970	5,500	5,500
407.310	Computer Services	1,293	2,976	3,703	5,000	698	3,780	5,000
407.750	Computer Hardware/Software	2,050	2,356	3,144	7,500	-	3,143	7,500
	Total Computer Operations	9,093	10,705	13,452	18,000	3,668	12,423	18,000
Liability Insurances								
400.351	Insurance Property and General Liability	16,333	23,128	22,417	23,425	27,227	19,860	34,090
400.352	Insurance Professional Liability	10,631	15,734	17,544	17,060	10,925	16,524	11,405
400.353	Commercial Auto	6,267	7,484	8,061	7,450	3,721	7,180	6,580
400.355	Surety and Fidelity	2,152	544	544	750	544	544	750
	Total Liability Insurances	35,383	46,890	48,566	48,685	42,417	44,108	52,825
Building and Grounds								
409.220	Operating Supplies	3,478	1,398	2,364	4,000	2,128	2,750	4,000
409.360	Utilities	9,492	9,287	9,813	9,000	6,220	8,293	9,000
409.370	Maintenance	2,244	1,911	2,375	2,000	795	1,750	2,000
409.450	Contracted Services	13,242	14,734	14,080	13,000	8,849	10,500	13,000
409.751	Capital Outlay	3,304	934	7,522	10,000	8,522	10,000	10,000
	Total Building	31,760	28,264	36,154	38,000	26,514	23,293	38,000
	Total General Government	220,715	253,290	229,046	310,215	180,224	215,550	284,085

Clarion Borough
General Fund

		Actual	Actual	Actual	Budget	Actual	Projected	Budget
		2012	2013	2014	2015	October 31 2015	December 31 2015	2016
PUBLIC SAFETY								
	Police							
410.140	Regular Full Time Employees	415,135	451,806	471,160	489,200	366,555	439,075	498,233
410.141	Part-time	13,269	28,426	44,895	50,000	21,435	45,195	50,000
410.183	Overtime	36,810	13,980	26,552	26,720	13,915	25,755	26,720
410.150	Medical Buy Back	13,422	32,663	-	-	-	-	-
410.156	Medical Coverage	86,310	96,579	108,094	146,585	93,494	105,060	147,080
410.161	FICA	29,733	23,224	33,891	33,350	24,918	33,715	35,647
410.163	Medicare	6,690	7,613	7,926	8,010	5,817	7,885	8,337
410.184	Sick Leave Buy Back	1,230	5,775	6,675	8,640	-	8,640	8,640
410.191	Uniform Allowance	3,325	4,188	3,478	5,250	2,495	5,250	5,250
410.210	Office Supplies	2,121	2,203	3,404	2,500	1,087	1,304	2,500
410.220	Operating Supplies	11,486	6,860	655	10,500	2,872	3,446	10,500
410.231	Gas & Oil	16,090	17,491	15,224	16,900	6,358	8,477	16,900
410.251	Vehicle Maintenance	2,267	5,138	5,799	5,000	5,179	6,215	5,000
410.252	Vehicle Allowance	147	122	85	750	-	550	750
410.310	Professional Services	4,425	4,896	5,869	5,000	5,612	6,734	5,000
410.311	Professional Development	5,236	7,934	12,947	16,000	1,803	10,500	16,000
410.320	Communications	6,449	5,384	4,712	6,500	3,242	4,323	6,500
410.340	Advertising	488	442	430	1,000	602	722	1,000
410.354	Workers Compensation	24,084	29,969	26,698	34,945	18,505	22,206	35,380
410.374	Equipment Maintenance	450	466	485	450	492	450	450
410.750	Equipment Minor	-	-	-	250	1,348	-	250
410.751	Capital Outlays	42,690	48,785	49,220	-	2,690	2,690	35,000
410.780	Debt Service (Car Lease Payments 3 vehicles)	20,651	35,541	35,881	29,010	24,272	29,126	32,960
410.900	Contingencies/Refunds	85	881	15	1,000	150	750	1,000
	Total Police	742,573	830,366	864,095	897,560	602,841	768,070	949,097

**Clarion Borough
General Fund**

		<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Budget 2015</u>	<u>Actual October 31 2015</u>	<u>Projected December 31 2015</u>	<u>Budget 2016</u>
	Parking Meters							
413.141	Part Time Employees	13,723	14,832	12,757	18,790	9,445	13,650	18,790
413.161	FICA	695	1,130	789	1,200	552	845	1,200
413.163	Medicare	171	264	185	275	137	197	275
413.354	Workers Compensation	600	708	1,320	1,320	-	550	1,320
413.220	Operating Supplies	5,070	9,116	2,397	5,000	1,278	7,750	5,000
413.252	Vehicle Allowance	-	-	105	200	-	520	200
413.320	Communications	-	739	629	500	443	250	500
413.750	Minor Equipment	-	246	461	500	-	460	500
413.751	Capital Outlays	-	-	-	-	-	-	-
	Total Parking Meters	20,259	27,035	18,643	27,785	11,855	24,222	27,785
	Housing & Zoning							
414.140	Regular Full Time Employees	50,186	38,132	17,269	27,755	22,987	27,827	30,890
414.145	Part-Time	655	838	13,360	-	-	-	-
414.150	Medical Buy Back	3,355	-	-	-	-	-	-
414.156	Medical Coverage	6,595	6,748	15,332	21,330	14,988	17,986	21,945
414.161	FICA	3,392	2,351	2,107	1,780	1,425	1,710	1,915
414.163	Medicare	808	550	493	405	317	380	450
414.184	Sick Leave Buy Back	270	-	3,180	-	-	-	-
414.220	Operating Supplies	2,252	1,937	2,646	2,500	1,461	1,753	2,500
414.252	Vehicle Allowance	2,527	2,178	1,009	2,550	552	662	2,550
414.310	Professional Services	19,270	18,438	171,419	18,750	36,678	40,500	18,750
414.311	Professional Development	646	395	3,574	1,850	1,002	3,750	1,850
414.320	Communications	1,424	1,596	1,603	1,750	1,142	1,370	1,750
414.340	Advertising	2,060	4,410	2,173	2,500	376	451	2,500
414.354	Workers Compensation	1,277	367	324	435	233	280	455
414.751	Capital Outlay	-	-	-	750	-	750	750
414.900	Contingencies/Refunds	14	111	360	250	-	373	250
	Total Planning & Zoning	94,731	78,051	234,849	82,605	81,161	97,793	86,555
	Emergency Management and Communications							
415.310	Profession Services and Other	-	-	-	1,000	-	1,000	1,000
	Total Emergency Management	-	-	-	1,000	-	1,000	1,000
	Total Public Safety	857,563	935,452	1,117,587	1,008,950	695,857	891,085	1,064,437

**Clarion Borough
General Fund**

		<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Budget 2015</u>	<u>Actual October 31 2015</u>	<u>Projected December 31 2015</u>	<u>Budget 2016</u>
PUBLIC WORKS								
	Public Works - Highways, Roads, Streets							
430.140	Regular Full-Time Employees	170,035	142,454	137,014	145,565	105,204	137,745	135,325
430.141	Part-Time Employees	4,030	16,834	14,910	15,625	8,300	9,960	25,000
430.183	Overtime	21,075	5,239	9,269	22,500	16,817	20,180	22,500
430.150	Medical Buy Back	6,900	6,896	-	-	-	-	-
430.156	Medical Coverage's	55,786	48,613	64,884	57,180	52,560	63,072	71,115
430.161	FICA	12,319	10,816	10,118	11,750	8,080	9,696	11,335
430.163	Medicare	3,090	2,556	2,366	2,665	1,918	2,302	2,650
430.184	Sick Leave Buy Back	540	3,735	1,080	3,750	-	3,750	3,750
430.191	Uniform Allowance	3,378	2,557	3,091	2,500	868	3,000	2,500
430.210	Office Supplies	1,550	1,041	1,360	1,500	672	806	1,500
430.220	Operating Supplies	22,520	23,599	12,622	12,000	4,792	5,750	12,000
430.231	Gas and Oil	5,011	931	434	8,000	105	7,500	8,000
430.245	Traffic Control	7,801	2,933	6,128	5,000	3,538	6,500	5,000
430.246	Winter Maintenance	931	586	571	2,000	-	5,250	2,000
430.251	Vehicle Maintenance	425	1,014	3,420	5,000	283	340	5,000
430.310	Professional Services	5,327	599	3,004	2,500	209	2,500	2,500
430.311	Professional Development	857	513	948	1,500	895	1,074	1,500
430.320	Communication	5,435	3,968	3,762	5,000	2,827	3,392	5,000
430.330	Vehicle Allowance	533	47	-	750	37	750	750
430.354	Workers Compensation	12,187	15,124	22,406	17,720	9,469	11,836	19,125
430.374	Equipment Maintenance	1,298	7,512	7,803	4,000	2,881	2,975	4,000
430.360	Utilities	6,627	1,175	2,790	7,250	5,116	6,139	7,250
430.384	Equipment Rental	-	-	-	1,250	-	750	1,250
430.751	Capital Outlay	25,120	34,407	139,237	26,000	18,731	18,731	26,000
430.755	Capital Outlay (Front Loader)	-	-	-	-	-	-	90,500
430.780	Debt Payment	-	-	-	725	-	-	-
	Total Public Works	372,775	333,149	447,217	361,730	243,302	323,999	465,550

**Clarion Borough
General Fund**

		<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Budget 2015</u>	<u>Actual October 31 2015</u>	<u>Projected December 31 2015</u>	<u>Budget 2016</u>
DEBT								
	Debt Principal							
471.000	Debt Service (Principal Payments)	-	-	-	30,720	-	-	28,810
471.600	Tax Anticipation Note	-	-	-	300,000	-	-	300,000
472.035	Interest on Tax Anticipation Note	150	-	184	150	7	7	150
472.100	Interest on Note Payable	-	-	-	-	-	-	4,090
	Total Debt Service	150	-	184	330,870	7	7	333,050
MISCELLANEOUS								
	Miscellaneous Expenditures							
489.100	Miscellaneous Expenditures	85	80	175	275	854	885	275
491.000	Refund from Prior Years	-	-	-	-	-	-	-
	Total Miscellaneous	85	80	175	275	854	885	275
OPERATING TRANSFERS								
	Interfund Operating Transfers							
492.020	Transfer to Street Lighting Fund	7,190	-	-	-	-	-	3,000
492.030	Transfer to Fire Service Fund	-	-	-	-	-	-	-
492.040	Transfer to Library Fund	-	-	-	-	-	-	-
492.350	Transfer to Highway Aid (Liquid Fuels)	28,740	-	-	-	-	-	-
492.880	Transfers to Recreation Fund	20,000	27,369.00	19,150.00	-	84,000	84,000	-
492.080	Transfer to Storm Sewer Fund	-	635.00	-	-	-	-	-
492.980	Transfer to Recycling Fund	-	-	11,200	-	4,000	4,000	4,000
492.650	Transfer to Pension Fund	20,219	26,041	50,500	45,000	1,258	50,500	55,500
492.910	Transfers to CDBG Fund	-	-	-	-	-	-	-
492.950	Transfer to Escrow Fund	13,450	-	-	-	-	-	-
	Total Interfund Operating Transfers	89,599	54,045	80,850	45,000	89,258	138,500	62,500
	Total Expenditures	1,540,887	1,576,016	1,875,059	2,057,040	1,209,502	1,570,026	2,209,897
	Excess (Deficiency) Revenue over Expenditures	119,964	85,081	(80,081)	(257,189)	226,375	5,730	(231,418)
	Unassigned Fund Balance - Beginning of Year	275,592	395,556	480,637	400,556	400,556	400,556	406,286
	Unassigned Fund Balance - End of Year	\$ 395,556	\$ 480,637	\$ 400,556	\$ 143,367	\$ 626,931	\$ 406,286	\$ 174,868
	Unassigned Fund Balance				\$ 480,637		\$ 395,556	\$ 406,286
	Assigned 2015 Fund Balance				(257,189)		-	(231,418)
	Total Unassigned Fund Balance				\$ 223,448		\$ 395,556	\$ 174,868

CAPITAL IMPROVEMENT FUND

Clarks Summit Borough
Capital Projects Fund
Restricted Capital Project Based on Sale Agreement

		Actual 2012	Actual 2013	Actual 2014	Budget 2015	October 31st 2015	Projected December 31st 2015	Budget 2016
REVENUE:								
	Interest, Rent, & Royalties							
341.000	Interest Earnings	\$ 20,982	\$ 20,840	\$ 25,231	\$ 7	\$ 1	\$ 1	\$ 7
	Intergovernmental Revenues							
351.000	EPA Grant	-	-	-	-	-	-	-
	LEB EPA	-	-	-	-	-	-	-
	Total Intergovernmental Revenue	-	-	-	-	-	-	-
380.000	Miscellaneous Revenues	12,424	13,173	-	250	250	-	250
	Total Revenue	\$ 33,406	\$ 34,013	\$ 25,231	\$ 257	\$ 251	\$ 1	\$ 257
EXPENDITURES:								
	Public Works -							
	Equipment Rental	-	-	-	20,000	4,427	4,427	20,000
436.221	Paving and Storm Sewer	175,661	106,991	7,763	300,000	19,176	19,176	100,000
	(Expenditures restricted based on Sale Agreement)							
	Capital Outlay - Equipment							
436.310	Professional Services	-	4,501	-	1,000	2,803	2,803	-
436.314	Engineering Services	-	-	-	-	-	-	85,000
436.320	Legal Services	-	-	-	-	-	-	15,000
436.400	Contract Services	-	-	-	50,000	-	-	-
489.100	Miscellaneous	-	28.00	-	-	4,428	4,428	-
	Total Expenditures	175,661	111,520	7,763	371,000	30,834	30,834	220,000
	Excess Revenue over Expenditures (Deficit)	(142,255)	(77,507)	17,468	(370,743)	(30,583)	(30,833)	(219,743)
	Interfund Operating Transfers							
380.100	Loan Proceeds	-	-	-	100,000	10,700	10,700	-
392.150	Transfer In from Recycling Fund	-	-	-	-	-	-	-
392.155	Transfer in From Storm Sewer	-	35,600	-	-	-	-	-
	Total Transfers In	-	35,600	-	100,000	10,700	10,700	-
492.000	Transfer (Out) to Library Fund	-	-	-	-	-	-	-
492.000	Transfer (Out) to Fire Equipment Fund	-	-	-	-	-	-	-
492.000	Transfer (Out) to Recreation Fund	-	-	-	-	-	-	-
492.000	Transfer (Out) to General Fund	-	-	-	-	-	-	-
492.000	Transfer (Out) to Storm Sewer Fund	196,300	-	-	-	-	-	-
492.000	Transfer (Out) to Recycling Fund	-	-	-	-	-	-	-
	Total Transfer Out	196,300	-	-	-	-	-	-
	Net Transfers	196,300	35,600	-	100,000	10,700	10,700	-
	Excess (Deficiency) : Revenue over Expenditures	54,045	(41,907)	17,468	(270,743)	(19,883)	(20,133)	(219,743)
	Assigned Fund Balance - Beginning	1,061,553	1,115,598	1,073,691	1,091,159	1,091,159	1,091,159	1,071,026
	Assigned Fund Balance - Ending	\$ 1,115,598	\$ 1,073,691	\$ 1,091,159	\$ 820,416	\$ 1,071,276	\$ 1,071,026	\$ 851,283

FIRE EQUIPMENT FUND

Clarion Borough
Fire Service Fund

		Actual 2012	Actual 2013	Actual 2014	Budget 2015	October 31st 2015	Projected December 31 2015	Budget 2016
			Assess Value at 100%	Assess Value at 100%				Assess Value at 100%
REVENUE								
	Tax Mill Rate:	1.63	1.63	2.63	2.63			1.630
	Real Property Taxes							
301.100	Real Estate Taxes Current	\$ 58,669	\$ 59,374	\$ 57,618	\$ 98,924	\$ 90,709	\$ 92,000	\$ 60,886
301.400	Real Estate Taxes Delinquent	6,232	6,421	5,737	4,500	8,655	8,750	8,550
	Total Taxes	64,901	65,795	63,355	103,424	99,364	100,750	69,436
	Interest, Rent, & Royalties							
341.000	Interest Earnings	3,418	3,083	4,438	10	2,226	2,300	10
	Intergovernmental Revenues							
350.010	Payment In Lieu of Taxes	1,103	1,021	-	-	-	-	-
	Charge For Service							
365.000	Municipal Reimb Workers' Comp	2,500	2,500	2,500	2,500	5,500	5,500	5,500
365.100	CUP Fire Reimbursement	5,700	5,700	11,400	5,700	5,700	5,700	5,700
		8,200	8,200	13,900	8,200	11,200	11,200	11,200
387.000	Contributions - Fire Hall Campaign	24,702	32,673	-	-	-	-	-
380.000	Miscellaneous - Revenue	-	-	298	-	16,508	16,508	-
	Total Revenue	\$ 102,324	\$ 110,772	\$ 81,991	\$ 111,634	\$ 129,298	\$ 130,758	\$ 80,646

**Clarion Borough
Fire Service Fund**

		Actual 2012	Actual 2013	Actual 2014	Budget 2015	October 31st 2015	Projected December 31 2015	Budget 2016
EXPENDITURES								
PUBLIC SAFETY								
	Fire Company							
411.220	Operating Expense	\$ 466	\$ 1,027	\$ 920	\$ 1,000	\$ 34	\$ 75	\$ 1,000
411.310	Professional Services	496	176	4,550	400	9,928	10,500	750
411.320	Communications	1,795	1,941	2,186	2,000	1,698	2,000	2,000
411.360	Utilities	29,721	31,614	30,370	34,500	20,026	32,041	30,370
411.354	Workers Compensation	15,500	18,690	17,240	19,000	18,986	18,986	21,640
411.540	Contributions - Tax Millage	13,590	13,590	13,590	13,590	13,590	13,590	13,590
411.541	Contributions - Sale Agreement	10,000	10,000	10,000	10,000	109,024	109,024	-
411.520	Contribution - Fire Building Campaign	5,000	5,000	-	-	-	-	-
411.730	Building Rehabilitation Project	17,378	32,496	6,970	-	-	-	-
411.470	Building Capital Outlay	-	-	-	-	50,200	50,200	-
411.370	Building Maintenance	6,671	989	2,931	-	760	760	5,500
491.100	Tax Refunds	-	-	-	-	-	-	-
	Total Fire Company	100,617	115,523	88,757	80,490	224,246	237,176	74,850
	Interfund Operating Transfers							
392.100	Transfer In from General Fund	-	-	-	-	-	-	-
392.000	Transfer In from Capital Project Fund	-	-	-	-	-	-	-
492.100	Transfer (Out) to General Fund	-	-	-	-	-	-	-
	Total Interfund Transfers	-	-	-	-	-	-	-
	Excess (Deficiency) : Revenue over Expenditures	1,707	(4,751)	(6,766)	31,144	(94,948)	(106,418)	5,796
	Restricted Fund Balance - Beginning	139,223	140,930	136,179	129,413	129,413	129,413	22,995
	Restricted Fund Balance -Ending	122,718	112,718	102,718	102,718	-	-	28,791
	Restricted Fund Balance -Ending	18,212	23,461	26,695	57,839	-	-	-
	Restricted Fund Balance -Ending	\$ 140,930	\$ 136,179	\$ 160,557	\$ 160,557	\$ 34,465	\$ 22,995	\$ 28,791

HIGHWAY AID FUND

Clario. Borough
Highway Aid Fund
(Liquid Fuel Fund)

		Actual 2012	Actual 2013	Actual 2014	Budget 2015	October 31st 2015	Projected December 31 2015	Budget 2016
REVENUE:								
	Interest, Rents, and Royalties							
341.000	Interest Earnings	\$ 30	\$ 45	\$ 53	\$ 40	\$ 55	\$ 49	\$ 45
	Intergovernmental Revenues							
355.020	Liquid Fuel Tax Allocation	107,876	106,128	114,369	121,939	125,983	125,983	143,303
355.030	Road Turn back Allocation	1,320	1,320	1,320	1,320	1,320	1,320	1,320
	Total Intergovernmental Revenue	109,196	107,493	115,742	123,259	127,303	127,303	144,623
380.000	Miscellaneous	-	124	263	150	-	-	-
391.100	Sale of Property	-	4,610	-	10	-	-	-
395.000	Refunds	2,475	-	-	50	-	-	-
	Total Revenue	111,701	112,227	116,005	123,509	127,358	127,352	144,668
EXPENDITURES:								
	Public Works							
430.751	Capital Outlay (Debt Payment Truck)	27,954	21,060	16,197	19,440	19,245	19,435	19,435
431.000	Street Cleaning	2,160	1,654	2,241	2,500	-	1,250	2,500
432.000	Winter Maintenance Services	16,554	27,639	23,111	22,500	20,741	27,655	22,500
433.000	Traffic Control	14,172	10,441	11,294	12,500	16,398	19,678	17,500
434.000	Street Lighting	-	-	-	500	-	500	500
436.000	Storm Sewers & Drains	862	-	825	3,500	545	750	3,500
437.000	Repair of Tools and Machinery	4,399	1,385	8,605	7,500	17,150	18,150	7,500
438.000	Highway/Bridges Maintenance Repairs	36,560	38,157	47,318	35,000	24,090	25,090	47,500
439.000	Highway Construction Projects	2,222	-	-	-	-	-	-
489.100	Highway Other	-	2,517	-	-	-	-	-
	Total Public Works Expenditures	104,883	102,853	109,591	103,440	98,169	112,507	120,935
	Other Financing Resources:							
	Interfund Operating Transfers							
	Proceed for Truck Loan							
392.010	Transfer in from General Fund	28,740	-	-	-	-	-	-
492.010	Transfer (Out) to General Fund	(28,740)	-	-	-	-	-	-
	Total Other Financing Uses:	-	-	-	-	-	-	-
	Excess (Deficiency) : Revenue over Expenditures	6,818	9,374	6,414	20,069	29,189	14,845	23,733
	Restricted Fund Balance - Beginning	14,774	21,592	30,966	37,380	57,449	57,449	14,845
	Restricted Fund Balance - Ending	\$ 21,592	\$ 30,966	\$ 37,380	\$ 57,449	\$ 86,638	\$ 14,845	\$ 38,578

LIBRARY FUND

Clarion Borough
Lib Fund

		Actual 2011	Actual 2012	Actual 2013	Actual 2014	Budget 2015	October 31st 2015	Project December 31 2015	Budget 2016
REVENUE:				Assess Value at 100%	Assess Value at 100%				Assess Value at 100%
	Tax Mill Rate:	0.975	0.975	0.975	0.975	1.4750			0.975
	Real Property Taxes								
301.100	Real Estate Taxes Current	\$ 35,477	\$ 35,093	\$ 35,515	\$ 34,465	\$ 55,480	\$ 50,935	\$ 51,500	\$ 36,419
301.400	Real Estate Taxes Delinquent	2,495	3,985	3,915	3,432	2,550	5,103	5,250	5,251
	Total Taxes	37,972	39,078	39,430	37,897	58,030	56,038	56,750	41,670
	Interest, Rent, & Royalties								
341.000	Interest Earnings	3,558	3,406	3,070	3,036	5	2,202	2,210	5
	Intergovernmental Revenues								
351.070	Library Grant	-	-	-	-	-	-	-	-
350.010	Payment In Lieu of Taxes	721	660	612	-	-	-	-	-
	Total Intergovernmental Revenue	721	660	612	-	-	-	-	-
380.000	Miscellaneous	2,622	-	-	-	-	-	-	-
	Total Revenue	44,873	43,144	43,112	40,933	58,035	58,240	58,960	41,675
	EXPENDITURES:								
	Culture - Recreation								
456.540	Contributions - Tax Millage	39,000	38,000	38,000	38,000	38,000	38,000	38,000	36,419
456.541	Contributions - Sale Agreement	10,000	10,000	10,000	10,000	10,000	109,024	109,024	-
456.340	Advertising	-	-	-	-	-	119	119	-
456.370	Maintenance	2,622	-	475	-	-	2,436	2,436	5,500
456.470	Building Capital Outlay	-	-	-	-	2,000	-	-	-
491.100	Tax Refunds	-	-	-	-	-	-	-	-
	Total Expenditures	51,622	48,000	48,475	48,000	50,000	149,579	149,579	41,919
	Interfund Operating Transfers								
392.010	Transfer In from General Fund	-	-	-	-	-	-	-	-
392.000	Transfer In from Capital Project Fund	-	-	-	-	-	-	-	-
492.000	Transfer (Out) to General Fund	-	-	-	-	-	-	-	-
	Total Interfund Transfers	-	-	-	-	-	-	-	-
	Excess (Deficiency) : Revenue over Expenditures	(6,749)	(4,856)	(5,363)	(7,067)	8,035	(91,339)	(90,619)	(244)
	Restricted Fund Balance - Beginning	138,069	131,320	126,464	121,101	114,034	114,034	114,034	23,415
	Restricted Fund Balance -Ending	120,750	110,750	100,750	90,750	90,750	90,750	90,750	23,171
	Restricted Fund Balance -Ending	10,570	15,714	20,351	23,284	38,386	(68,055)	(67,335)	-
	Restricted Fund Balance -Ending	\$ 131,320	\$ 126,464	\$ 121,101	\$ 114,034	\$ 129,136	\$ 22,695	\$ 23,415	\$ 23,171

PENSION FUND

Clarion Borough
Pension Fund
2016 Budget

		<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Budget 2015</u>	<u>October 31st 2015</u>	<u>Projected December 31 2015</u>	<u>Budget 2016</u>
REVENUE:								
Interest, Rent, & Royalties								
341.000	Interest Earnings	\$ 13	\$ 4	\$ 3	\$ 1	\$ 1	\$ -	\$ 1
Intergovernmental Revenues								
355.050	Municipal Pension System State Aid	89,403	97,109	92,944	92,945	90,179	90,179	90,179
355.070	Foreign Fire Insurance Premium Tax	23,191	24,800	23,564	24,800	22,040	22,040	22,040
Total Intergovernmental Revenues		112,594	121,909	116,508	117,745	112,219	112,219	112,219
Employee Contributions								
360.010	General Employees	-	11,493	6,818	6,533	5,366	7,155	6,780
360.020	Police	-	22,266	22,887	21,560	16,707	22,276	20,405
Total Contributions		-	33,759	29,705	28,093	22,073	29,431	27,185
Miscellaneous Revenue								
380.000	Miscellaneous Revenue	-	-	212	20	-	-	20
Total Miscellaneous		-	-	212	20	-	-	20
Total Revenue		\$ 112,607	\$ 155,672	\$ 146,428	\$ 145,839	\$ 134,293	\$ 141,650	\$ 139,425

**Clarion Borough
Pension Fund
2016 Budget**

		Actual 2012	Actual 2013	Actual 2014	Budget 2015	October 31st 2015	Projected December 31 2015	Budget 2016
EXPENDITURES:								
	Public Safety							
410.160	MMOs / Police	\$ 55,280	\$ 59,520	\$ 85,102	\$ 83,324	\$ -	\$ 79,505	\$ 79,505
410.161	Police Employee Contribution	-	23,143	22,854	21,560	16,707	20,405	20,405
411.540	Foreign Fire Insurance	23,191	24,800	23,564	24,800		22,040	22,040
410.540	Pension Contribution Refunds	-	-	-	-	-	-	-
	Total Public Safety	78,471	107,463	131,520	129,684	16,707	121,950	121,950
	General Administration / Public Works							
489.100	Miscellaneous	-	-	22	-	-	-	-
430.160	MMOs/ General Employees	64,371	58,428	53,447	48,956	-	56,120	56,120
430.161	General Employees Contribution	-	10,616	7,064	6,533	5,366	6,780	6,780
430.162	Defined Contribution Plan (Contribution)	4,803	5,041	5,390	6,559	-	5,500	6,559
	Total Public Works	69,174	74,085	65,923	62,048	5,366	68,400	69,459
	Total Expenditures	\$ 147,645	\$ 181,548	\$ 197,443	\$ 191,732	\$ 22,073	\$ 190,350	\$ 191,409
	Interfund Transfers							
392.010	Transfer In from General Fund	20,219	26,041	50,500	47,500	1,258	50,500	55,500
492.000	Transfer (Out) to General Fund	-	-	-	-	-	-	-
	Total Interfund Transfers	20,219	26,041	50,500	47,500	1,258	50,500	55,500
	Excess (Deficiency) : Revenue over Expenditures	(14,819)	165	(515)	1,607	113,478	1,800	3,516
	Restricted Fund Balance - Beginning	15,898	1,079	1,244	1,244	1,079	1,244	3,044
	Restricted Fund Balance - Ending	\$ 1,079	\$ 1,244	\$ 729	\$ 2,851	\$ 114,557	\$ 3,044	\$ 6,560

RECREATION FUND

		Actual 2011	Actual 2012	Actual 2013	Actual 2014	Budget 2015	October 31st 2015	Projected December 31 2015	Budget 2016
				Assess Value at 100%	Assess Value at 100%	Assess Value at 100%			Assess Value at 100%
REVENUE:	Tax Mill Rate:	0.50	0.50	0.5000	0.5000	0.50			0.5000
	Real Property Taxes								
301.100	Real Estate Taxes Current	\$ 18,193	\$ 17,997	\$ 18,213	\$ 17,674	\$ 18,807	\$ 17,439	\$ 18,807	\$ 18,677
301.400	Real Estate Taxes Delinquent	3,090	3,502	2,137	1,760	1,975	2,422	2,500	1,975
	Total Taxes	21,283	21,499	20,350	19,434	20,782	19,861	21,307	20,652
	Interest, Rent, & Royalties								
341.000	Interest Earnings	4,573	9,710	4,224	3,656	10	3,383	3,385	10
	Intergovernmental Revenues								
350.000	Grant DCNR Recreation Study	8,560	6,440	-	-	-	-	-	-
350.010	Payment In Lieu of Taxes	369	338	313	5,600	-	-	-	-
350.111	Grant DCNR Toby Boat	-	50,100	-	-	-	-	-	-
	Total Intergovernmental Revenues	8,929	56,878	313	5,600	-	-	-	-
	Charges for Services								
	Culture - Recreation								
367.400	Pool Receipts	22,884	23,202	16,875	15,680	23,000	19,050	19,050	19,050
367.000	Pool Other	-	14,725	5,250	-	-	-	-	-
367.410	Contributions	250	-	-	250	250	250	250	250
367.500	Park Revenues	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
	Total Culture - Recreation	25,634	40,427	24,625	18,430	25,750	21,800	21,800	21,800
380.000	Miscellaneous Revenues	465	32,382	263	1,528	150	346	346	150
387.000	Donation From Other Sources	500	500	500	500	500	500	500	500
395.000	Refunds of Prior Year Expenditures	27,847	-	18,000	3,362	250	3,259	3,259	250
	Total Revenue	\$ 89,231	\$ 161,396	\$ 68,275	\$ 52,510	\$ 47,442	\$ 49,149	\$ 50,597	\$ 43,362

**Clarion Borough
Recreation Fund**

		Actual 2011	Actual 2012	Actual 2013	Actual 2014	Budget 2015	October 31st 2015	Projected December 31 2015	Budget 2016
EXPENDITURES:									
Culture - Recreation									
Recreation General Administration									
450.000	Recreation Study	\$ 28,426	\$ 31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
489.100	Miscellaneous Expenditures	10	380	-	210	100	-	-	100
491.100	Tax Refunds	-	-	-	-	-	-	-	-
	Total	28,436	411	-	210	100	-	-	100
Pool									
450.220	Operating Supplies - All other	4,666	6,907	2,605	2,081	5,000	1,489	1,489	2,500
450.221	Operating Supplies - Chemicals	3,796	3,665	3,883	2,383	3,500	2,025	2,350	2,750
450.310	Professional Services	849	2,399	2,075	712	900	312	312	900
450.320	Communications	-	-	-	47	100	-	-	100
450.360	Utilities	5,756	5,360	4,928	4,935	5,000	5,117	5,117	5,250
450.370	Maintenance	44	48	52	759	500	-	-	500
450.374	Equipment Maintenance	90	1,365	35	31	500	13	13	500
450.450	Contracted Services	27,029	23,912	21,268	19,386	22,500	20,443	20,443	22,500
450.750	Capital Outlay	-	9,003	53	-	5,000	2,688	2,688	5,000
450.900	Pool Pass Refunds	-	-	-	-	-	-	-	-
	Total Pool	42,230	52,659	34,899	30,334	43,000	32,087	32,412	40,000
Parks									
454.220	Operating Supplies	2,572	1,553	1,236	647	1,750	699	750	1,750
454.310	Professional Services	-	1,523	1,008	6,621	500	98,089	98,089	500
454.360	Utilities	3,687	3,890	3,369	3,221	3,000	2,889	2,889	3,500
454.370	Maintenance	268	-	-	58	250	570	570	250
454.374	Equipment	-	-	22	17	500	-	-	500
454.450	Contracted Services	475	498	518	677	550	697	697	550
454.541	Contribution - Sale Agreement	-	5,001	-	-	60,000	2,500	2,500	10,000
454.750	Capital Park	-	75	-	-	-	-	-	-
	Total Parks	7,002	12,540	6,153	11,241	66,550	105,444	105,495	17,050
Boat Launch									
452.220	Operating Supplies	492	198	85	29	250	66	75	250
452.310	Professional Services	-	8,321	39,798	7,900	1,000	-	-	1,000
452.360	Utilities	26	80	102	115	100	71	71	100
452.370	Maintenance	-	70	-	15	75	-	-	75
452.374	Equipment	-	-	-	18	100	-	-	100
452.450	Contracted Services	450	500	687	563	750	-	-	750
452.751	Capital Boat Launch Grant Project	11	101,401	-	1,167	-	406	406	-
452.750	Capital Outlay	-	-	-	29,593	-	-	-	-
	Total Boat Launch	979	110,570	40,672	39,400	2,275	543	552	2,275

Clarion Borough
Recre Fund

		Actual 2011	Actual 2012	Actual 2013	Actual 2014	Budget 2015	October 31st 2015	Projected December 31 2015	Budget 2016
	Total Expenditures	\$ 78,647	\$ 176,180	\$ 81,724	\$ 81,185	\$ 111,925	\$ 138,074	\$ 138,459	\$ 59,425
	Interfunds Transfers								
392.000	Transfer In Capital Project Fund	-	-	-	-	-	-	-	-
392.111	Transfer In CDBG Fund	-	-	-	-	-	-	-	-
392.000	Transfer In General Fund		20,000	27,368	19,150		84,000	84,000	
492.000	Transfer (Out) to General Fund	3,756	(34,151)	-	-	-	(930)	(930)	-
492.010	Transfer (Out) to CDBG Fund	-	(454)	-	-	-	-	-	-
	Total Interfund Transfers	3,756	(14,605)	27,368	19,150	-	83,070	83,070	-
	Excess (Deficiency) : Revenue over Expenditures	6,828	(29,389)	13,919	(9,525)	(64,483)	(5,855)	(4,792)	(16,063)
	Restricted Fund Balance - Beginning	200,921	207,749	178,360	192,279	182,754	182,754	182,754	177,962
	Fund Balance Adjustment	-	-	-	-	-	-	-	-
	Fund Balance Restated	-	-	-	-	-	-	-	-
	Restricted Fund Balance -Ending	150,750	145,749	145,749	145,749	145,749	145,749	145,749	145,749
	Restricted Fund Balance -Ending	56,999	32,611	46,530	37,005	(27,478)	31,150	32,213	16,150
	Restricted Fund Balance -Ending	\$ 207,749	\$ 178,360	\$ 192,279	\$ 182,754	\$ 118,271	\$ 176,899	\$ 177,962	\$ 161,899

RECYCLING FUND

		Clarke Borough Recycling Fund 2016 Budget						
		Actual 2012	Actual 2013	Actual 2014	Budget 2015	October 31st 2015	Projected December 31 2015	Budget 2016
		Assess Value at 100%				Assess Value at 100%		
REVENUE:								
	Tax Mill Rate:	0.30	0.35	0.35	0.70			0.70
Real Property Taxes								
301.100	Real Estate Taxes Current	\$ 17,997	\$ 12,749	\$ 19,442	\$ 26,330	\$ 24,261	\$ 25,306	\$ 26,147
301.400	Real Estate Taxes Delinquent	2,111	1,885	1,427	1,650	2,285	2,485	1,553
	Total Taxes	20,108	14,634	20,869	27,980	26,546	27,791	27,700
Interest, Rent, & Royalties								
341.000	Interest Earnings	14	8	14	10	1	5	10
Intergovernmental Revenues								
320.010	State Grant Performance	1,887	-	-	-	-	-	-
320.150	EPA Grant Collections	23,985	2,077	1,911	2,100	2,100	2,100	2,100
350.010	Payment In Lieu of Taxes	338	219	-	-	-	-	-
	Total Intergovernmental	26,210	2,296	1,911	2,100	2,100	2,100	2,100
380.000	Miscellaneous Revenues	-	-	-	-	-	-	-
391.100	Recycle Bin Sale	115	50	190	75	115	160	120
395.000	Refunds	-	-	-	-	-	-	-
	Total Revenue	46,447	16,988	22,984	30,165	28,762	30,056	29,930
EXPENDITURES:								
Public Works -								
414.220	Recycling Bin Refunds	-	-	10	10	5	10	10
430.225	Clean Up Expenses	3,831	4,461	4,844	4,750	1,969	4,750	4,750
414.367	Recycling Services	29,914	29,914	29,914	25,500	19,949	25,500	29,950
414.310	Professional Services	-	-	-	250	-	-	250
414.340	Advertisement	-	-	-	-	-	-	-
430.751	Capital Outlay	-	-	-	-	-	-	-
489.100	Miscellaneous - Bank Charges	-	-	48	10	6	24	10
	Total Expenditures	33,745	34,375	34,816	30,520	21,929	30,284	34,970
Interfund Operating Transfers								
392.010	Transfer In from General Fund	-	-	11,200	-	4,000	4,000	4,000
392.000	Transfer In from Capital Project	-	-	-	-	-	-	-
492.010	Transfer (Out) to General Fund	-	-	(2,000)	-	-	-	-
492.000	Transfer (Out) to Capital Project Fund	(196,300)	-	-	-	-	-	-
	Total Interfund Transfers	(196,300)	-	9,200	-	4,000	4,000	4,000
Excess (Deficiency) : Revenue over Expenditures		(183,598)	(17,387)	(2,632)	(355)	10,833	3,772	(1,040)
Restricted Fund Balance - Beginning		204,859	21,261	3,874	1,242	1,242	1,242	5,014
Restricted Fund Balance - Ending		\$ 21,261	\$ 3,874	\$ 1,242	\$ 887	\$ 12,075	\$ 5,014	\$ 3,974

STREET LIGHTING FUND

Clarion Borough
Street Lighting Fund

		Actual 2011	Actual 2012	Actual 2013	Actual 2014	Budget 2015	October 31st 2015	Projected December 31 2015	Budget 2016
				Assess Value at 100%	Assess Value at 100%				at 100%
REVENUE:									
	Tax Mill Rate:	1.65	1.35	1.300	1.100	1.10			1.100
	Real Property Taxes								
301.100	Real Estate Taxes Current	\$ 60,038	\$ 48,590	\$ 47,354	\$ 46,306	\$ 41,375	\$ 38,568	\$ 39,000	\$ 41,089
301.400	Real Estate Taxes Delinquent	3,016	5,878	5,753	4,288	4,450	5,146	5,250	4,451
	Total Taxes	63,054	54,468	53,107	50,594	45,825	43,714	44,250	45,540
	Interest, Rent, & Royalties								
341.000	Interest Earnings	16	10	10	11	10	5	8	10
	Intergovernmental Revenues								
350.010	Payment In Lieu of Taxes	1,219	914	814	-	-	-	-	-
	Total Revenue	64,289	55,392	53,931	50,605	45,835	43,719	44,258	45,550
EXPENDITURES:									
	Public Works - Highways, Road, Streets								
434.360	Utilities	53,230	51,081	50,908	52,579	51,940	36,106	48,141	52,580
434.220	Operating Supplies	5,979	2,790	813	996	2,500	-	750	2,500
491.100	Tax Refunds	-	-	-	-	-	-	-	-
	Total Expenditures	59,209	53,871	51,721	53,575	54,440	36,106	48,891	55,080
	Interfund Operating Transfers								
	Capital Proceeds	-	-	-	-	-	-	-	-
392.010	Transfer In from General Fund	3,000	7,190	-	-	-	-	-	3,000
492.010	Transfer (Out) to General Fund	(3,000)	(6,787)	-	-	-	-	-	-
	Total Transfers	-	403	-	-	-	-	-	3,000
	Excess (Deficiency) : Revenue over Expenditures	5,080	1,924	2,210	(2,970)	(8,605)	7,613	(4,633)	(6,530)
	Restricted Fund Balance - Beginning	5,557	10,637	12,561	14,771	11,801	3,196	14,771	10,138
	Restricted Fund Balance - Ending	\$ 10,637	\$ 12,561	\$ 14,771	\$ 11,801	\$ 3,196	\$ 10,809	\$ 10,138	\$ 3,608

IMPACT FEE FUND

		Actual 2012	Actual 2013	Actual 2014	Budget 2015	October 31 st 2015	Projected December 31 2015	Budget 2016
REVENUE:								
	Interest, Rent, & Royalties							
341.000	Interest Earnings	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -
	Intergovernmental Revenues							
		-	-	-	-	-	-	-
	Total Intergovernmental Revenues	-	-	-	-	-	-	-
	Charges for Services							
355.050	Impact Fee	3,569	2,855	3,150	2,750	2,750	2,750	2,750
		-	-	-	-	-	-	-
	Total Contributions	3,569	2,855	3,150	2,750	2,750	2,750	2,750
	Total Revenue	\$ 3,569	\$ 2,856	\$ 3,150	\$ 2,750	\$ 2,750	\$ 2,750	\$ 2,750
EXPENDITURES:								
	Public Safety							
410.750	Minor Minor	\$ -			\$ -	\$ -	\$ -	\$ -
410.751	Capital Outlay	-			-	-	-	-
		-			-	-	-	-
	Total Public Safety	-	-	-	-	-	-	-
	General Administration / Public Works							
410.750	Adm Capital Outlay							
430.750	Minor Minor	-	-	-	-	-	-	-
430.510	Capital Outlay	-	3,369	-	-	-	-	-
		-	-	-	-	-	-	-
	Total Public Works	-	3,369	-	-	-	-	-
	Total Expenditures	\$ -	\$ 3,369	\$ -	\$ -	\$ -	\$ -	\$ -
	Interfunds Transfers							
392.010	Transfer In from General Fund	-	-	-	-	-	-	-
492.000	Transfer (Out) to General Fund	-	-	-	-	-	-	-
	Total Interfund Transfers	-	-	-	-	-	-	-
	Excess (Deficiency) : Revenue over Expenditures	3,569	(513)	3,150	2,750	2,750	2,750	2,750
	Restricted Fund Balance - Beginning	-	3,569	3,056	6,206	6,206	6,206	8,956
	Restricted Fund Balance - Ending	\$ 3,569	\$ 3,056	\$ 6,206	\$ 8,956	\$ 8,956	\$ 8,956	\$ 11,706

ORDINANCE NO. 2015-812

AN ORDINANCE OF CLARION BOROUGH, CLARION COUNTY, AND THE COMMON-WEALTH OF PENNSYLVANIA, FIXING THE TAX RATE FOR THE YEAR OF 2016.

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 2016, as follows:

Tax rate for General purposes, the sum of 17.095 mills
on each dollar of assessed valuation, or the sum of 170.950 cents
on each one hundred dollars of assessed valuation.

For Street Lighting purposes, the sum of 1.100 mills
on each dollar of assessed valuation, or the sum of 11.00 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 0.975 mills
on each dollar of assessed valuation, or the sum of 9.750 cents
on each one hundred dollars of assessed valuation.

For Recreation purposes, the sum of 0.500 mills
on each dollar of assessed valuation, or the sum of 5.000 cents
on each one hundred dollars of assessed valuation.

For Recycling purposes, the sum of 0.700 mills
on each dollar of assessed valuation, or the sum of 7.000 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	17.095 Mills	170.950 Cents
Tax Rate for Street Lighting	1.100 Mills	11.00 Cents
Tax Rate for Fire Services	1.630 Mills	16.30 Cents
Tax Rate for Library	0.975 Mills	9.75 Cents
Tax Rate for Recreation	0.500 Mills	5.00 Cents
Tax Rate for Recycling	0.700 Mills	7.00 Cents
Total	22.000 Mills	220.00 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 2016:

Local Services Tax	\$52
Earned Income Tax:	
Resident Rate	½ of 1%
Non-Resident Rate	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 ____ day

of December, 2015.

ATTEST:

Mark E. Hall
Borough Secretary

Carol Lapinto
Council President

Approved this ____ day of December, 2015.

J. David Walters
Borough Mayor

Resolution 2015-386

A Resolution of the Borough of Clarion Approving the 2016 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, 2016, and ending December 31, 2016, 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, 2016, 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:

The Borough can operate within the departmental fund budget. Anything outside the departmental fund budget will have Council approval.

Section 4:

This Resolution shall also approve the Department of Community and Economic Development budget for the fiscal year 2016.

Section 5:

This Resolution shall also establish and approve the 2016 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 ____ day of December, 2015.

ATTEST:

Mark E. Hall, Borough Secretary

Carol Lapinto, President

This Resolution examined and approved by me this ____ of December, 2015.

J. David Walters, Mayor

FEE SCHEDULE FOR 2016

Zoning

Variance, Special Exception, Appeals, Conditional Use Hearing, Rezoning Petition, Use Variance	\$300.00
Copy of Zoning Ordinance	20.00
Map - 11" x 17"	\$ 5.00

Licenses/Permits

Rental Unit License (per unit)	\$ 60.00
No Show Fee/Missed Inspection Fee (per unit)	50.00
Bed & Breakfast	60.00
Public Solicitation/Vendor Special Event (per day)	50.00
All Others	
1 day	75.00
1-7 days	125.00
8-180 days	200.00
181-365 days	250.00
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	\$ 30.00
Sidewalk Encumbrance	
Per Day (up to 3 days)	\$ 5.00
7 days	\$ 25.00
Street Encumbrance	
Per Day (up to 3 days)	\$ 10.00
7 days	\$ 40.00
Sign Permit	\$ 30.00

Parking Permits-Quarterly	
Regular	\$ 40.00
Premium	65.00
Contractor-Leaf/Grass/Branches Drop-Off	\$750.00
Parking Ticket Violations	
Sidewalk	\$ 12.00/15.00*
Blocking Driveway	\$ 12.00/15.00*
Crosswalk	\$ 12.00/15.00*
Fire Hydrant	\$ 12.00/15.00*
No Parking Area	\$ 12.00/15.00*
Cross Parking	\$ 12.00/15.00*
2 A.M. - 6 A.M.	\$ 12.00/15.00*
Parking Meter	\$ 5.00/15.00*
Handicapped Space	\$ 45.00/50.00*
Private Property	\$ 50.00/75.00*
Boot Fee	\$ 50.00
Snow Removal on:	
Streets/Lots	\$ 50.00/75.00*
Sidewalks	\$ 25.00/50.00*
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.	\$100.00
(Requires Storm Water Management Plan)	
Building/Zoning Permits	
Fences, Walls, Etc.	\$ 25.00
Decks, Porches and Patios, Sheds, and Outbuildings	25.00
Garages Less than 1,000 sq. ft.	40.00
Carports and Car Canopies	30.00
Electric Service Upgrade	90.25 (Min.)

Permit fees for construction projects subject to third-party inspections shall be available upon request. All building permits governed by the Pennsylvania Uniform Construction Code are subject to collection of an additional \$4.00 Act 157 training fee.

*Fine if paid within 1st-7th Day, first amount/8th-20th Day, second amount.

2016 POOL FEES

Family Pass Type

For 5 Members	\$210.00
For 6 Members	230.00
For 7 Members	250.00
For 8 Members	270.00
(each additional member increase fee by \$20)	

Individual Pass Type

Adult Single (18 through 64)	\$110.00
Youth Single (17 and under)	110.00
Senior Single (65 and up)	110.00

Day Rates

Adult Single (18 through 64)	5.00
Youth Single (17 and under)	5.00
Senior Single (65 and up)	5.00
Under 2	Free

Punch Card

7 Day Pass	\$ 30.00
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Private Parties

0-25	\$150.00
26-50	175.00
51-75	200.00
76-100	225.00
(each additional 25 people increase fee by \$25)	

Public Notice

Clarion Borough's proposed 2016 Budget and Tax Ordinance is available for inspection until December 1, 2015, at the Clarion Free Library Main Street, the Borough Offices East Main Street, and the Clarion County Law Library Second Floor of the Clarion County Courthouse, Clarion, Pennsylvania 16214 during normal business hours.

Notice is also given that the proposed Tax Ordinance that establishes the rate for Real Estate Taxes and Act 511 levies will be on the agenda for passage at the Borough Council Meeting on December 1, 2015, at 7 p.m. in the Assembly Room of the Clarion Free Library.

Persons with disabilities who wish to attend the meetings and require an auxiliary aid, service or other accommodations to participate in the proceeding please contact the Secretary/Treasurer at 814-226-7707 to discuss how to best adapt to those needs.

Mark E. Hall
Borough Secretary