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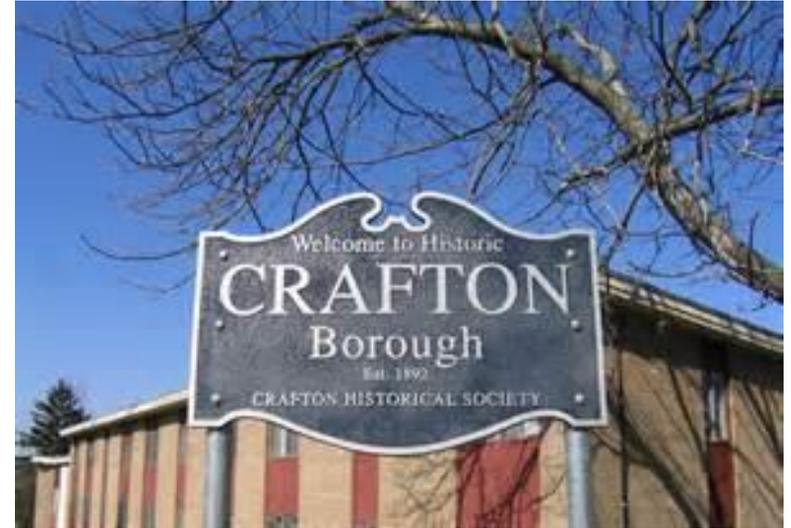
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## BUDGET MESSAGE

To the Crafton Borough Council:

The following is the proposed draft 2015 budget for the Borough of Crafton. The budget presentation this year includes the General Fund (01), the Sewer Fund (05), the Road Tax Fund (06) and a newly created Capital Project Fund (18). It also includes supplemental information relative to the Parks and Recreation facilities and outlines projects that are supported by grants both secured and pending. The funds that are included in this budget document are listed below:

General Fund (01)	Proposed	\$4,197,785
Sewer Fund (05)	Proposed	\$1,664,780
Road Tax Fund (06)	Proposed	\$ 458,000
Capital Fund (18)	Proposed	\$1,305,000



The Borough is expected to collect approximately the same amount of real estate tax in 2015 as in the previous two years. The Act 511 taxes are stable, strong and increasing enough to provide sufficient revenue to support the Borough's operating costs. In addition, the Borough is expected to add approximately \$200,000 to its Operating Reserve Fund by the end of fiscal year 2014. Some of these reserve funds will be appropriated for capital projects and improvements.

Several new items including a vehicle purchase in the police department and equipment in the Public Works Department are shown in the new capital budget. Capital projects such as the upgrades and improvements to the municipal building are also included. Approximately \$375,000 in road improvements and half a million for sewer improvements to meet consent order requirements is included.

At this time, it is recommended that the Borough continue to levy the 7.09 mills of taxes for real estate (1.42 mills for Roads and 5.67 for General Purposes) and that all other tax levies remain the same. There are some fees for services that are recommended for 2015. These will support vendor increases to garbage collection and sewer services.

Respectfully Submitted: Interim Management Team – John Trant and Deborah Grass

**BUDGET SCHEDULE**

<b>BUDGET PHASES</b>	<b>STARTING</b>	<b>ENDING</b>
BUDGET REQUEST SHEETS TO DEPARTMENT HEADS	8.25.2014	9.15.2014
REVENUE PROJECTIONS PREPARED AND VERIFIED	8.25.2014	9.30.2014
EXPENDITURE PROJECTIONS PREPARED-STAFF MEETINGS	10.1.2014	10.17.2014
BUDGET WORKSHOP SESSIONS AND INTRODUCTION OF PROPOSED BUDGET	10.20.2014	11.24.2014
REVIEWS, EDITS, REVISIONS, UPDATES, ADVERTISEMENT	11.25.2014	11.30.2014
PRESENTATION OF BUDGET, PUBLIC INSPECTION, ADOPTION	12.1.2014	12.8.2014
YEAR END CLOSING ROUTINES AND FINAL REPORTING	12.15.2014	12.31.2014

**KEY DATES:**

WORKSHEETS TO DEPARTMENT DIRECTORS	AUGUST 27
BUDGET WORKSHOP SESSIONS 6:30PM COUNCIL CHAMBERS	OCTOBER 20, NOVEMBER 3, NOVEMBER 17, DECEMBER 1
INTRODUCTION OF PROPOSED BUDGET	NOVEMBER 24
THANKSGIVING HOLIDAY	NOVEMBER 28
ADVERTISEMENT AND INSPECTION PERIOD	NOVEMBER 25 – DECEMBER 8
ADOPTION OF BUDGET	DECEMBER 8
CHRISTMAS	DECEMBER 25

## PUBLIC NOTICE

BOROUGH OF CRAFTON  
2015 BUDGET MEETINGS

Notice is hereby given that the Crafton Borough Council will hold 2015 Budget Workshop meetings at 6:30pm on Monday, October 20; Monday, November 3; Monday, November 17; and Monday, December 1. The Borough Council intends to introduce the 2015 Budget on Monday, November 24 at the regular Council meeting. The proposed budget will be available on or after November 25, 2014 for public inspection in the Borough Secretary's Office during regular business hours, 8:30am to 4:30pm, Monday through Friday, 100 Stotz Avenue, Crafton, and also at the Borough website [www.crafton.org](http://www.crafton.org). Council intends to adopt the 2015 Budget on Monday, December 8, 2014 at the regular Council meeting.

BOROUGH MANAGER  
BOROUGH OF CRAFTON

**FUND 01 – GENERAL FUND SUMMARY****Revenue Summary**

Revenue	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 30-Sep	2015 PROPOSED
301 Real Estate Taxes	1,464,110	1,472,645	1,439,840	1,556,000	1,415,532	1,436,000
310 Act 511 Taxes	904,883	1,098,312	1,161,355	898,043	895,243	1,113,150
321 License and Permits	80,712	85,455	91,519	107,650	72,294	103,650
331 Fines and Forfeits	50,922	48,269	50,905	45,000	29,855	45,000
341 Interest and Rents	1,794	674	562	600	362	25,500
355 State Entitlements	454,160	359,742	356,268	629,403	143,501	346,025
358 Intergovernmental	88,437	90,835	93,305	95,610	63,900	99,140
360 Charges for Services	76,462	86,709	97,483	79,225	57,938	80,925
364 Garbage and Recycling	360,517	354,602	384,264	358,000	388,680	554,745
367 Recreation Fees	98,138	104,387	88,659	118,550	91,363	95,650
380 Miscellaneous	21,658	44,283	48,051	19,350	28,459	23,000
390 Other Financing Sources	2,279	6,336	24,455	23,000	2,710	5,000
392 Interfund Transfers	294,654	214,430	205,510	120,000	125,443	120,000
395 Refunds-Prior Years	14,835	2,938	20	240,872	250	150,000
<b>Total Revenues</b>	<b>3,913,563</b>	<b>3,969,616</b>	<b>4,042,195</b>	<b>4,291,303</b>	<b>3,315,530</b>	<b>4,197,785</b>

## Expenditure Summary

Expenditures	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 30-Sep	2015 PROPOSED
400 Administration	321,212	338,910	373,376	417,067	397,449	452,566
403 Tax Collection	58,616	58,671	61,873	58,280	74,672	76,400
409 Municipal Properties	116,825	212,669	182,440	138,000	79,570	79,000
410 Police Department	1,076,173	1,147,051	1,198,402	1,188,683	1,166,661	1,246,581
411 Fire Department	144,384	159,552	157,427	175,243	158,849	154,450
413 Building Inspection	27,709	39,418	44,474	87,721	34,101	85,295
427 Garbage and Recycling	345,367	354,231	366,893	365,781	366,893	501,000
430 Public Works	779,052	674,601	711,469	806,922	752,116	746,810
452 Recreation-Pool	146,408	201,234	145,021	175,581	127,550	146,950
454 Recreation-Parks	23,017	26,139	76,796	174,500	103,451	28,800
456 Community Services	58,610	58,376	60,061	63,900	60,910	63,900
470 Debt Service	202,006	202,006	202,006	117,842	238,099	274,588
480 Insurance	57,535	82,418	81,056	76,750	82,276	79,750
483 Agency Trust	340,519	319,961	213,019	211,433	210,400	227,150
492 Interfund Transfers	110,000	100,000	100,000	235,000	177,042	34,545
<b>Total Expenditures</b>	<b>3,807,434</b>	<b>3,975,237</b>	<b>3,974,312</b>	<b>4,292,703</b>	<b>4,030,039</b>	<b>4,197,785</b>

## FUND 01 – GENERAL FUND REVENUE DESCRIPTIONS

### Real Estate Taxes -301

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**Real Estate Taxes** - Under the Borough Code real estate taxes are levied on real property in the Borough and are collected by the locally elected Tax Collector. In Crafton, the elected tax collector delegates this duty to Jordan Tax Services who collect both current year and prior years. The Borough levies real estate taxes at 7.09 mills as follows: 5.67 mills for General purposes, and 1.42 mills for Roads. The Tax Collector applies the millage rates to taxable real property to calculate the appropriate breakdown of funds and then distributes collections to the Borough. Taxable real property in the Borough has a total assessed valuation of \$264,593,692 as of November 2014.

### Act 511 Taxes -310

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**Realty Transfer Tax** reflects a rate of 0.5% of the sales price for real estate transactions occurring within the Borough for 2015. The tax is collected by the Allegheny County Department of Real Estate, who remits it to all levying bodies on a monthly basis, less a collection fee. The revenue from this tax fluctuates annually, depending upon the number and price of properties sold.

**Earned Income and Net Profits Tax** is collected primarily through employer withholding. All persons living in the Borough and receiving earned income and/or net profits are required to file an annual return with the Tax Collector. Act 32 of 2008 mandated countywide collection of this tax beginning on January 1, 2012. The Borough is part of the Allegheny West Tax Collection Committee who has appointed Jordan Tax Service as the countywide earned income tax collector. Revenue from the earned income and net profits tax is impacted by demographic shifts in population and fluctuations in wage earnings.

**Business Privilege and Mercantile Taxes** are collected by Jordan Tax Services. The rates are 1 mill for Mercantile and 1.5 mills for Business Privilege and Mercantile Retail.

**Local Services Tax** is a flat tax in the amount of \$52 levied on all persons employed within the Borough, regardless of their legal place of residence. Of the total annual tax amount, \$5 is levied by the School District, making the Borough's effective rate \$47. The local services tax is collected primarily through employer withholding. This tax is collected by Jordan Tax Services.

**Mechanical Device** fees are levied on a per-device basis for mechanical and amusement devices at the rate of \$300 per device.

### **Licenses & Permits - 320**

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**Soliciting Permits** are required to be obtained by anyone who is temporarily selling or soliciting in the Borough neighborhoods. The current rate for Solicitor permits is \$10 daily, \$20 weekly, and \$70 monthly.

**Cable Franchise Fee** is a paid by the Cable TV companies for right of way rights in the Borough the rate of 4% of gross revenue in the Borough. It was raised from 3% to 4% in 2013.

**Business Licenses** must be obtained by any business owner doing business in the Borough.

**Street Openings** – contractors are required to obtain a permit from the Borough whenever they excavate or occupy a public street. The permit fee is \$100 for residential and \$500 for non-residential.

**Parking Permits** - are required for residents who wish to park their trucks on Borough streets. The rate is \$10 for commercial and \$20 for recreational vehicles

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**Fines and Costs -330**

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**State Vehicle Code Violations** are received by the Borough as a distribution of fines collected by the Commonwealth for Vehicle Code citations issued by the State Police. The distribution is based upon a formula that includes road mileage and population.

**Fines Magistrate and County** are imposed and collected by the District Judge for criminal and/or civil citations issued by Borough Police Officers and/or the Code Enforcement Officer in relation to the violation of motor vehicle codes and/or local ordinances.

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**Interests, Rents, & Royalties - 340**

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**Interest Earnings** revenue is received from interest earned on the investment of temporarily idle Borough funds is determined by the amounts available for investment and the prevailing market interest rates. State law limits investment options to those that are relatively risk-free. In addition, financial institutions are required to collateralize municipal deposits in accordance with state law. The Borough's idle funds are invested in the Pennsylvania Local Government Investment Trust (PLGIT).

**Rents & Royalties** are rents that come to the Borough for rental property owned by the Borough. The largest source of rental income for the Borough is from the District Magistrate's Office.

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**Grant Proceeds - 350**

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**Act 101 Recycling Grant** proceeds are received by the Borough annually based on the amount of recyclable goods that are returned to the market in the Borough.

**Public Utility Realty Tax** is received by the Borough on an annual basis. It is a distribution from the Commonwealth for a portion of the state tax on realty owned by public utilities. The distribution is based upon a formula that compares the ratio of the assessed value of public utility realty in the Borough to the assessed value of all public utility realty in the state.

**Liquor Licenses Fees** are received from the Pennsylvania Liquor Control Board (PLCB) who distributes state license fee revenue to the Borough for the establishments currently licensed to serve alcoholic beverages in the Borough.

**Municipal Pension State Aid** is received from the Pennsylvania Department of the Auditor General to assist with funding of the Police and Non-Uniform Pension Plans. The Commonwealth imposes a tax on the premiums of casualty and fire insurance policies sold by out-of-state insurance companies. The Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984) establishes the General Municipal Pension System State Aid Program financed from the proceeds of this tax. The act provides for the allocation of this money to municipalities, excluding counties and authorities, based upon the number of full-time employees participating in municipal retirement systems. The amount of aid varies from year to year.

**Firemen's Relief State Aid** is received by the Borough as an annual grant from the Pennsylvania Department of the Auditor General and is distributed to the Crafton Volunteer Fire Relief Association. The grant revenue is derived from a 2-percent state tax on fire insurance purchased by Pennsylvania residents from insurance companies incorporated outside of the Commonwealth. The funds are used to pay for insurance to protect volunteer firefighters, purchase fire equipment, and to cover volunteer training expenses.

**Act 13 Impact Fees** are the shared revenue that is received by the Borough from the Commonwealth from the impact fees that are levied on Marcellus Shale drilling of unconventional gas wells in Allegheny County.

**General Sales and Use Tax** is received as part of a share of the local 1% sales tax levy that is levied in Allegheny County. Allegheny County levied the tax in March 1994, and every municipal government in the County voted to participate in the benefits of the tax. Twenty-five percent (25%) of the funds go directly to the County, and twenty-five percent (25%) go to the other municipal governments based on a formula weighted to help distressed communities. The formula used to determine municipal distributions, while accounting for tax effort, is weighted to favor poorer municipalities. The weighting is a product of relative per capita market values of real property. Each municipality's percentage of distribution is the ratio of its weighted tax revenue to total weighted tax revenues. The Commonwealth calculates weighted tax revenue by dividing its total tax revenue by the ratio of its per capita market value of taxable real property to that of all county municipalities in aggregate. At a given level of tax revenue, lower market value ratios generate higher weighted tax

revenues. The proceeds are used to assist in shifting the tax burden away from property taxes and for municipal functions such as road repair and police protection.

**Intergovernmental – Police Services Fees** are received by the Borough for providing police services to the Borough of Thornburg.

**Intergovernmental – Fire Protection Services Fees** are received by the Borough for providing fire services to the Boroughs of Thornburg and Rosslyn Farms.

### Departmental Earnings - 360

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**Lien Letters** revenue in this line item is derived from a per letter fee. The certification letter details outstanding municipal liens on the subject property at the time of closing of a sale on the property.

**Conditional Use Hearing Fees** are charged to the applicant when a conditional use hearing with the Planning Commission is requested pursuant to the Borough's zoning ordinance.

**Zoning Hearing Board Fees** are revenue collected from applicants who are filing an application for an appeal through the Zoning Hearing Board.

**Planning Application Fees** are revenues received from zoning permits and staff review of zoning and planning applications.

**Sale of Maps** revenue in this line item is derived from a per item fee that is charged for a copy of the Borough map.

**Police Accident Reports** are derived from fees charged by the Borough Police Department for copies of incident and vehicle crash reports and record checks.

**Crossing Guard Reimbursement** is received from Carlynton School District who reimburses the Borough for 50% of the costs of providing the School Crossing Guards.

**Building and Electrical Permits** revenue in this line item is derived from permits issued by the Building Official. The permit fee varies depending upon the project and is outlined in the Schedule of Fines, Fees and Charges.

**Rental Inspection Fees** are derived from the inspection of rental units as applications are filed with the Borough.

**Occupancy Permits** are required prior to the sale of any property. The Code Enforcement Officer performs an inspection of the property to verify code compliance before the property is sold. This permit is also issued by the Code Enforcement Officer and is subject to property inspection.

**PENNDOT Snow Removal** is revenue that is provided by the state for undertaking snow removal for state roads.

### **Sanitation and Garbage Collection – 364**

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**Garbage Collection Fees and Delinquent Garbage Collection Fees** are fees that are paid to the Borough's solid waste and recycling contractor to remove garbage from the Borough residential properties and to pick up recyclable containers and take them to recycling centers.

### **Recreation - 367**

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**Pool Passes** are paid by residents for use of the Crafton pool for the entire summer season.

**Pool General Admission** fees are those paid by customers at the door for access to the Crafton pool on a daily basis.

**Swimming Lessons** for a fee are offered at the Crafton pool.

**Pool Rentals** for a fee are permitted for parties and special events.

**AquaRobics** for a fee are offered as an exercise class for adults at the Crafton pool.

**Chair Rentals** for a fee are offered to customers at the Crafton pool.

**Pool Concessions** are available for pool customers and the Borough derives a fee from this service.

**Community Center Rental** fees are derived from fees that are charged for rental of the Community Center.

**Park Shelter Rental** fees are derived from fees that are charged for the park shelters in Crafton parks.

**Senior Dinner Fees** are derived from the senior dinner and offset by an expenditure in this category.

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### **Miscellaneous, Transfers and Refunds – 380 and 390**

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**Refunds of Expenditures** during the current year are reported in this category.

**Insurance Dividends** are provided for good loss experience and a distribution to municipalities who are in the insurance pool.

**Sale of Fixed Assets** revenue is derived when the Borough divests itself of capital assets such as vehicles, furniture, buildings, or land.

**Interfund Transfers** records revenue that is received in the General Fund from other Borough funds. Typically, the Borough receives revenue from the Highway Aid Fund, the Sewer Fund, the Special Rent Account, and the Road Fund. These are reimbursable expenses that are paid from the General Fund and then transferred from the respective fund.

**Reserve Fund Carry Over** is the amount from the current year reserve that will be used for next year's expenses in order to adopt a balanced budget.

**FUND 01 – GENERAL FUND REVENUE DETAIL**

Category	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ACTUAL 31-Dec	ADOPTED 2015
<b>Revenues</b>					
<b>301 Real Estate Taxes</b>					
301 · Real Estate Taxes					
301.10 · Real Estate - Current	1,412,780	1,379,039	1,500,000	1,385,863	1,380,000
301.20 · R.E. Tax - Prior Year	16,698	5,433	6,000	7,974	6,000
301.30 · Road Tax Interfund Trf	-	843		-	-
301.35 · Road - Pen / Interest- Transfer	-	264		-	-
301.50 · R.E. Tax - Delinq.-Leined	43,166	54,260	50,000	42,013	50,000
<b>Total 301 · Real Estate Taxes</b>	<b>1,472,645</b>	<b>1,439,840</b>	<b>1,556,000</b>	<b>1,435,850</b>	<b>1,436,000</b>
<b>310 · Act 511 Taxes</b>					
310.10 · Real Estate Transfer	54,014	58,301	40,000	52,214	55,000
310.21 · EIT - Current	693,971	526,291	475,000	567,203	500,000
310.22 · EIT - Prior	101,665	296,640	150,000	276,068	310,000
310.31 · Mercantile - Current	100,762	115,653	95,000	114,646	105,000
310.36 · Business Priviledge - Current	52,584	58,162	54,000	48,593	50,000
310.361 Business Privilege - Prior			-	2,447	
310.51 · LST-OccTaX - Current	46,452	46,868	46,500	45,878	46,000
310.70 · Mechanical Devices	5,400	5,100	5,400	4,800	5,000
<b>Total 310 · Act 511 Taxes</b>	<b>1,054,849</b>	<b>1,107,015</b>	<b>865,900</b>	<b>1,111,849</b>	<b>1,071,000</b>

Category	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ACTUAL 31-Dec	ADOPTED 2015
<b>319 - Penalty/Interest</b>					
319.01 · P/I Real Estate Taxes	14,965	22,692	15,000	19,903	15,000
319.12 · P/I EIT	13,831	12,189	8,000	11,651	10,000
319.13 · P/I Mercantile	(48)	907	200	357	400
319.15 · P/I OPT	6	1	3	3	-
319.18 · P/I Business Priviledge	687	519	140	1,329	750
319.20 · Magistrate-EIT/Other	1,708	2,593	1,800	1,124	1,000
319.30 · P/I - Garbage Collection	12,314	15,438	7,000	21,865	15,000
<b>Total 319 - Penalty/Interest</b>	<b>43,464</b>	<b>54,340</b>	<b>32,143</b>	<b>56,232</b>	<b>42,150</b>
<b>321 - Licenses &amp; Permits</b>					
321.61 · Soliciting Permits	70	20	50	740	50
321.80 · Cable Franchise Fees	74,933	77,939	92,000	86,607	92,000
321.90 · Business Licenses	2,740	2,550	2,500	2,720	2,500
322.80 · Street Openings	7,382	10,719	13,000	8,946	9,000
322.83 · Truck Parking Permits	330	290	100	150	100
<b>Total 321 - Licenses &amp; Permits</b>	<b>85,455</b>	<b>91,519</b>	<b>107,650</b>	<b>99,163</b>	<b>103,650</b>
<b>331 - Fines &amp; Forfeits</b>					
331.13 · Fines-Magistrate/County	42,396	46,014	40,000	39,955	40,000.00
331.14 · M/Veh Violations/State Police	5,873	4,891	5,000	4,360	5,000.00
<b>Total 331 - Fines &amp; Forfeits</b>	<b>48,269</b>	<b>50,905</b>	<b>45,000</b>	<b>44,315</b>	<b>45,000</b>

Category	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ACTUAL 31-Dec	ADOPTED 2015
<b>341 - Interest Earnings</b>					
341.01 - Income on Investments	674	562	600	475	500
342.0 Rents and Royalties	-	-	-	-	25,000
<b>Total 341 - Interest Earnings</b>	<b>674</b>	<b>562</b>	<b>600</b>	<b>475</b>	<b>25,500</b>
<b>354 - Grant Proceeds</b>					
354.02 - DARE Grant	-	-	-	-	-
354.15 - Act 101 Recycling Grant	3,315	4,407	2,500	2,358	4,000
354.20 - Miscellaneous Grants	2,873	1,996	25,000	-	-
354.25 - DCNR-Parks, Rec Study	-	-	17,000	-	-
354.26 - DCNR-Parks, Rec Dev	-	-	250,000	-	-
<b>Total 354 - Grant Proceeds</b>	<b>6,188</b>	<b>6,403</b>	<b>294,500</b>	<b>2,358</b>	<b>4,000</b>
<b>355 - State Entitlements</b>					
355.01 - PURTA	3,648	3,675	3,650	3,683	3,675
355.04 - Liquor Licenses	1,000	1,000	1,000	1,000	1,000
355.05 - Pension State Aid	109,836	108,762	100,000	104,562	105,000
355.07 - Foreign Fire Fund	28,872	32,682	30,000	30,967	32,000
355.09 - Act 13 Impact Fee	139	254	253	351	350
357.01 - 1% Sales Tax	210,059	203,492	200,000	211,372	200,000
<b>Total 355 - State Entitlements</b>	<b>353,554</b>	<b>349,865</b>	<b>334,903</b>	<b>351,935</b>	<b>342,025</b>

Category	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ACTUAL 31-Dec	ADOPTED 2015
<b>358 - Intergov. Contract Services</b>					
358.10 · Police Services-Thornburg	82,335	84,805	87,035	87,349	90,640
358.11 · Fire Protection Services	8,500	8,500	8,575	8,500	8,500
<b>Total 358 - Intergov. Contract Services</b>	<b>90,835</b>	<b>93,305</b>	<b>95,610</b>	<b>95,849</b>	<b>99,140</b>
<b>360 - Charges For Service</b>					
360.03 - Lein Letters	2,380	-		-	-
361.00 · Jordan-Trash Billing Fee	4,533	5,115	5,000	5,340	5,000
361.33 · Conditional Use Hearing Fees	-	1,150	500	500	500
361.34 · Zoning Hearing Board Fees	1,850	1,000	3,500	-	2,500
361.70 · Police Application Fees	-	1,400	-	-	1,500
362.11 · Sale of Accident Reports	2,265	1,780	1,500	1,635	1,500
362.141 · Crossing Guard Reimb.	39,779	37,274	36,925	45,911	36,925
362.41 · Bldg./Elec. Permit Fees	17,094	26,585	15,000	12,493	15,000
362.48 · Rental Inspection Fee	2,735	5,818	4,500	4,811	4,500
362.50 · Zoning Use Permits	3,580	3,890	2,300	3,395	3,000
362.51 · Occupancy Permits	6,365	6,265	4,000	4,410	4,000
363.51 · PennDot Snow Removal	6,128	7,205	6,000	6,692	6,500
<b>Total 360 - Charges For Service</b>	<b>86,709</b>	<b>97,483</b>	<b>79,225</b>	<b>85,187</b>	<b>80,925</b>
<b>364 - Sanitation - Garbage Collection</b>					
364.30 · Current Garbage Collection Fee	309,793	328,096	310,000	329,904	499,745
364.35 · Prior Garbage Collection Fee	44,808	56,168	48,000	92,339	55,000
<b>Total 364 - Sanitation - Garbage Collection</b>	<b>354,602</b>	<b>384,264</b>	<b>358,000</b>	<b>422,243</b>	<b>554,745</b>

Category	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ACTUAL 31-Dec	ADOPTED 2015
<b>367 - Recreation Fees</b>					
367.20 · Pool Passes	35,704	33,358	35,000	27,763	30,000
367.21 · Pool General Admission	30,836	20,775	30,000	25,725	25,000
367.22 · Swimming Lessons	3,884	2,160	3,000	3,115	3,000
367.23 · Pool Rentals	5,754	4,482	5,000	3,747	5,000
367.24 · AquaRobics	816	429	800	360	800
367.25 · Chair Rentals-Locks	861	708	850	789	850
367.40 · Pool Concessions	18,626	13,470	19,000	15,854	15,000
367.41 · Community Center Rentals	1,950	950	1,200	1,200	1,000
367.42 · Park Shelter Rentals	3,240	3,420	3,500	2,525	3,500
367.50 · Senior Dinner-Fees	2,717	3,465	4,200	3,065	2,000
367.51 · Rec. Board Activities-Misc.	-	5,443	1,000	295	500
367.52 · Fundraising-Recreation Pool	-	-	15,000	17,122	9,000
<b>Total 367 - Recreation Fees</b>	<b>104,387</b>	<b>88,659</b>	<b>118,550</b>	<b>101,560</b>	<b>95,650</b>
<b>380 - Misc. Revenues</b>					
380.01 · Refunds on Current Expenditures	1,172	14,940	1,000	4,709	1,000
380.02 · Other	24,743	6,471	3,000	74,934	1,000
380.03 · Insurance Dividends	16,973	25,610	15,000	24,709	20,000
380.05 · Drug Task Force OT	1,396	1,029	350	-	1,000
<b>Total 380 - Misc. Revenues</b>	<b>44,283</b>	<b>48,051</b>	<b>19,350</b>	<b>104,352</b>	<b>23,000</b>

Category	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ACTUAL 31-Dec	ADOPTED 2015
<b>390 - Other Financing Sources</b>					
391.10 · Sale of Fixed Assets	-	10,204	15,000	-	-
391.20 · Compensation of Fixed Assets	6,336	14,251	8,000	14,514	5,000
<b>Total 390 - Other Financing Sources</b>	<b>6,336</b>	<b>24,455</b>	<b>23,000</b>	<b>14,514</b>	<b>5,000</b>
<b>392 - Interfund Transfers</b>					
392.84 · Trf from Cap. Reserve Fund	30,000	90,000	-	-	-
392.85 · Trf From Highway Aid	118,315	115,510	115,000	125,443	115,000
392.86 · Trf From Sewer Account	66,115	-	-	-	-
392.88 · Trf from Road Tax Fund	-	-	5,000	-	5,000
<b>Total 392 - Interfund Transfers</b>	<b>214,430</b>	<b>205,510</b>	<b>120,000</b>	<b>125,443</b>	<b>120,000</b>
<b>395 - Refunds of Prior Years</b>					
395.02 · Gasoline Tax Refund	150	-	-	-	-
395.04 · Other	2,787	20	672	250	-
399.00 · Reserve Fund Carryover			240,200	-	150,000
<b>Total 395 - Refunds of Prior Years</b>	<b>2,938</b>	<b>20</b>	<b>240,872</b>	<b>250</b>	<b>150,000</b>
<b>Total Revenues</b>	<b>3,969,616</b>	<b>4,042,195</b>	<b>4,291,303</b>	<b>4,051,575</b>	<b>4,197,785</b>

**FUND 01 – GENERAL FUND EXPENDITURE DESCRIPTIONS**

The legislative body of the Borough of Crafton is made up of a seven-member Council, which performs the legislative functions as outlined in the Borough Code. The Council is elected at-large and serves four-year terms. The Mayor is also elected at-large and oversees the day-to-day operations of the Police Department.

All powers of the Borough governance are vested in the Borough Council as it carries out its policy-making role. Borough Council conducts a workshop on the second Monday of the month and a regular Council Meeting on the fourth Monday of the month. The follow identifies major Administration expenses.

**Borough Administration – 400 - 407**

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**Salary of Council** provides each Council member a stipend of \$1,200 per year for Council duties.

**Salary of the Mayor** provides the Mayor with a stipend of \$1,800 per year for mayoral duties.

**Manager Salary** is included in the Administration category. The Borough Manager provides professional management and administrative support to the Council. The Manager recommends and makes suggestions to the Council and implements the policies Council makes while ensuring their legislative intent. The manager oversees the municipal workplace. Currently, this position is being filled on a contract basis by an Interim Manager, but the Manager Search Committee will recruit a manager to be appointed early in 2015.

**Borough Secretary Salary** is included in this category. The Borough Secretary is responsible for maintaining the minutes and records of the Borough. Currently, this position is also responsible for accounting and payroll preparation.

**Clerical** support is paid from this category. Currently, the Borough provides only part time clerical support. It is recommended that the hours be expanded from 30 to 40 hours for 2015.

**Treasurer's Salary** is paid in this category. The Treasurer is responsible for reconciliation of the Borough monthly bank statements to the ledger. The Treasurer produces a monthly Treasurer report that is submitted to the Borough Council.

**Legal Fees** are included for the Borough Solicitor, Labor Counsel, and any other litigation that is necessary to defend the Borough from claims and lawsuits. The official role of the Borough Solicitor is to act as legal advisor to the Borough. The Borough Solicitor prepares legal documents, commences and prosecutes all legal action brought by the Borough, and provides legal opinions and advice when requested by Council.

**Engineering Fees** are included for the monthly retainer that ensures that the Borough Engineer is available for any street or sewer issue and for attendance at the regular Council meeting.

**Employee Benefits** are paid from this category including Social Security, Medicare, Unemployment Compensation workers compensation, health insurance, life insurance, short term disability, and a Health Savings Account.

**Office supplies**, minor equipment, newsletter postage, postage machine rental, and legal advertising are all paid from this category.

**Communications** in this category includes telephones and internet connection charges. It also included upgrades to the telephone and internet in 2014.

**Auditing** services are paid in this category for the Borough's annual independent audit that produces an annual DCED financial report that must be submitted to the state and general purpose financial statements that includes a management letter with recommendations related to financial management of the Borough's finances.

**Training, conventions, dues and subscriptions** are paid from this category for employees and officials who attend training, workshops, conferences and other educational opportunities.

**Information Technology Expenses** are also paid from this category for hardware and software support services.

### **Tax Collection - 403**

The appointed Tax Collector for the Borough of Crafton is Jordan Tax Services who collects real estate taxes, earned income taxes, business taxes, and local service taxes. These fees are shown in this category.



## General Government Buildings - 409

**Maintenance Supplies** are the supplies bought for for the maintenance and upkeep of the Borough facilities such as cleaning, painting, and paper products.

**Minor Equipment** includes items like rugs, mats, vacuum cleaners, scrubbers and other equipment needed to maintain buildings.

**Utility Services** include gas, electric, water and sewer bills.

Repairs and Maintenance includes small repair and maintenance jobs for building upkeep including sidewalks, parking lots and exterior maintenance of the premises.

**Capital Improvements** include larger repair and construction jobs such as concrete floors, plaster, large exterior painting, clean and sealing. These jobs are primarily contracted to vendors who have some expertise in these areas. It is recommended that the Borough consider a contract for the cleaning and sealing of the municipal building in 2015 at an estimated cost of \$125,000.

## Police Department - 410

**Chief Salary:** The Chief of Police manages the Police Department and reports to the Mayor. He develops the police schedule, manages the budget, and keeps the police records. He works with Council to ensure the safety of the community. The Crafton Chief is a working chief, works a shift, and answers calls.

**Police Officers' Salaries:** In addition to the Chief there are eight (8) full-time police officers.

**Overtime** categories are used to capture various overtime that is paid to officers to cover regular schedules during vacations and sick days, court time that is used when an officer must testify in court, and special duties and assignments outside of an officer's regularly scheduled shift.



**School Guards** compensation is paid from this category. The Carlynton School District pays for one-half of the cost associated with the school crossing guards.

**Police Officer Benefits** are paid from this category including Social Security, Medicare, unemployment compensation, workers compensation, health insurance, life insurance, short term disability, a health savings account (HSA) and a flexible spending account (FSA).

**Uniform Allowance** is provided for officers in the amount of \$900. This allowance is for the purpose of buying police uniforms and is set by contract.

**Supplies, ammunition, and postage** are provided as needed and necessary to perform police services.

**Communications** in this category includes telephones, radios, and internet connection charges. It also included upgrades to the telephone and internet systems in 2014. It is recommended that a digital recording device be purchased for 2015.

**Vehicle fuel** is the expense for police vehicles. This category has steadily increase over the past 5 years.

**Vehicle Repairs & Maintenance** is for the repairs to police vehicles, tires, and routine maintenance.

**Animal Control** expenses are for the pick-up and removal of nuisance animals in the Borough.

**Information Technology Expenses** are also paid from this category for hardware and software support services.

**Civil Service Commission** is for the purpose of covering expenses associated with the recruiting, testing, interviewing, and recommending of police officers.

**Training, conventions, dues and subscriptions** are paid from this category for employees and officials who attend training, workshops, conferences and other educational opportunities.



**Capital Improvements** outlay includes large equipment and construction projects. In the police department this is typically used for the purchase of police cars. For 2015, it is recommended that one (1) police vehicle be purchased to replace an aging vehicle.

**Video Recording Devices** is requested for 2015 in order to purchase recording devices that are mounted on officers' bodies and activated as required by police rules and regulations.

## **Fire Department - 411**

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The Borough's fire services are provided by the Crafton Volunteer Fire Department. Providing fire and emergency medical first responder coverage for Crafton, Thornburg and Rosslyn Farms, there are currently 30 members who volunteer their services. Station 128, located at the intersection of Bradford Avenue and Noble Avenue, houses 6 pieces of fire apparatus: 2 engines, 1 ladder truck, a rescue truck, a squad and a QRS vehicle.

**Workers Compensation** is paid by the Borough for the volunteer firefighters.

**Supplies, Minor Equipment, and Minor Equipment Repair** are provided as needed and necessary to support the volunteers in the performance of firefighting services.

**Communications** in this category includes telephones, radios, and internet connection charges.

**Vehicle fuel** is the expense for fire vehicles. This category has steadily increase over the past 5 years.

**Transfer to Major Equipment Fund** is set up to transfer money annually to support debt service payments on fire apparatus vehicles.



**Transfer to Minor Equipment Fund** is set up to transfer money to the Fire Department to reserve funds for the purchase of SCBA breathing bottles in the future when the current bottles expire.

**Firemen's Relief Fund** is the money received from the state to that is distributed to the fire department.

### **Building Inspection - 413**

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**Salary for the Fire Marshall** is included in this category.

**Salary for the Ordinance Officer** who works on a part-time basis to respond to code enforcement complaints is included in this category.

**Zoning Inspections** that are completed by the Borough's contracted inspection agency are included in this category.

**Employee Benefits** such as Social Security, Medicare, unemployment compensation and workers compensation for employees in this category are also included.

**Building Permit Inspection Fees** that are completed by the Borough's contracted inspection agency are included in this category.

**Expenses related to the Zoning Hearing Board** such as court reporter, postage, legal services, transcripts, and refunds are also recorded in this category.

**Codification of Borough Ordinances** is the expense related to the ongoing update of the Borough's ordinances as new, amended, or deleted ordinances are adopted by the Borough council. The ordinances are provided to the codification company who make the changes to the Borough's code and makes them available on-line to the public.

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**Refuse and Recycling - 427**

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**Garbage Contract** is the expense for the collection, disposal, and processing of municipal solid waste from residential households, Borough facilities, and other select establishments including landfill fees.

**Recycling Contract** is the collection and processing of recyclable materials from residential households, Borough facilities, and other select establishments.

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**Public Works, Highway, Roads & Maintenance - 430**

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**Salaries** is the expense for Full Time Employees is the compensation for the six (6) full time employees in the Public Works Department.

**Wages-Part Time** is for the one part-time employee in the Public Works Department.

**Salaries Snow Removal** is an expense that tracks those hours specifically spent on snow removal activities.

**Overtime** is used to capture the compensation provided for special "call outs" and special duties and assignments outside of an employee's regularly scheduled shift.

**Employee Benefits** are paid from this category including Social Security, Medicare, unemployment compensation, workers compensation, health insurance, life insurance, short term disability, a health savings account (HSA) and a flexible spending account (FSA).

**Communications** in this category includes telephones and radios expense.

**Material & Supplies** is used to track expenses for different items that the road crew use for different jobs. Some of these things are cement, shovels, brooms, aggregate, etc.

**Vehicle Fuel** is for the expense for fuel for the DPW vehicles

**Vehicle Repairs & Maintenance** is for the repairs to DPW vehicles, tires, and routine maintenance.

**Material Road Supplies, Stairs and Sidewalks, and Curbing Supplies** are materials that are used in the DPW for patching potholes, cleaning catch basins, working on curbs and street rights of way, and any other minor road improvement.

**Repair and Maintenance** is for maintenance of all road crew vehicles and equipment.

**Anti-Skid Materials** is the cost for road salt used for snow removal. The Highway Aid funds are transferred into the General Fund to pay for the costs associated with road salt and anti-skid materials

**Street Signs and Markings** are for street signs and any other traffic sign needed such as stop signs, yield signs, no parking signs, one-way signs etc.

**Traffic Signal Utility Cost** is electric costs for the traffic signals throughout the Borough.

**Street Lighting** is the electric costs for the overhead cobra lighting and for the decorative street lighting. Highway Aid funds are used for the payment of street lighting expenses.

## Recreation - 452

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This accounting group is used primarily for expenses related to the Crafton Pool



**Wages for Pool Personnel and Concession Stand** are captured in this category.

**Employee Benefits** such as Social Security, Medicare, unemployment compensation and workers compensation for employees in this category are also included.

**Operating Supplies** for the pool filtration system, permits, and training are captured in this category.

**Communications** in this category include telephones and internet access.

**Utilities** expense includes gas, electric, water, and sewer expenses.

**Pool Repairs and Maintenance** include any minor repairs or improvements done to the pool as a matter of routine maintenance for regular operations.

**Pool Minor Equipment** includes minor purchases such as floats, boards, ropes, and other items necessary for routine operation of the pool.

**Supplies – Concession Stand** captures those items necessary to be purchased for the routine operation of the concession stand during days when the pool is open for business.

### **Parks and Shade Tree - 454**

**Maintenance Supplies** that are necessary to undertake the routine maintenance of park facilities (i.e. mulch, sand, gravel, topsoil, etc.)

**Minor Equipment** includes minor purchases such as benches, grills, picnic tables, cans and other items necessary for routine operation of the pool.

**Utilities** expense includes gas, electric, water, and sewer expenses in the parks.

**Repairs and Maintenance** of park facilities are captured in this category. It includes maintenance of playground equipment, signs, shelters, etc.

**Shade Tree - Operating Supplies** includes mulch, topsoil, plants, etc.

**Shade Tree – Plantings** includes the expenses for the planting of trees in the Borough on Borough property and rights of way.



**Shade Tree – Arborist** is a new category for 2015 that provides funding for the use of a professional arborist to evaluate trees and make suggestions about future plantings.



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**Community Services - 456**

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**Library Contribution** captures the expense for the annual contribution to the Library.

**Other Civic and Community Contributions** are made as requested and approved by the Borough Council.

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**Debt Service - Principal & Interest - 470**

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**Principal and Interest – 2005 Loan** is no longer needed since 2014 was the final payment on this loan.

**Principal and Interest – 2014 Duncan Property** captures the only General Obligation debt service that the Borough currently has incurred.

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**Insurances - 480**

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**Comprehensive Liability Insurance** captures the Borough's insurance expenses for liability, property, automobile, and professional liability insurances for the police and Borough officials.

Property Loss Damages accounts track the expenses for both insurance losses, deductibles, and other damaged property and losses that the Borough incurs.

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**Agency and Trust - 483**

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The Agency Trust Funds category tracks expenses that are "pass through" revenue and expenses. These categories are:

**Foreign Fire Insurance** is received by the Borough as an annual grant from the Pennsylvania Department of the Auditor General and is distributed to the Crafton Volunteer Fire Relief Association. The grant revenue is derived from a 2-percent state tax on fire insurance purchased by Pennsylvania residents from insurance companies incorporated outside of the Commonwealth. The funds that are received by the Borough must be remitted to the CVFRA no later than 30 days after received.

**Municipal Pension State Aid for Police and Non-Uniform Funds** is received from the Pennsylvania Department of the Auditor General to assist with funding of the Police and Non-Uniform Pension Plans. The Commonwealth imposes a tax on the premiums of casualty and fire insurance policies sold by out-of-state insurance companies. The Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984) requires that all communities establish their Minimum Municipal Obligation (MMO) to each of their pension funds each year and to include this allocation in the adopted budget. The funds that are received by the Borough must be distributed to the Pension Funds no later than 60 days after receipt of the funds which is typically in October of each year.

### **Interfund Transfers - 490**

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The Borough operates several funds in addition to the General Fund. Transfers are made to these funds from time to time at the discretion of the Borough Council. Interfund transfers are transfers to funds for capital projects in the Public Works Department and Recreation Department and for large construction projects.

**FUND 01 – GENERAL FUND EXPENDITURE DETAIL**

Category	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ACTUAL 31-Dec	ADOPTED 2015
<b>400 - Borough Administration</b>					
400.11 · Salary of Council	-	-	8,400	8,300	8,400
400.14 · Clerical - Part-time	-	18,660	20,000	27,840	25,000
400.141 · Clerical - Full-time	36,628	6,279	-	-	7,800
400.154 · Health & Accident & STD	1,000	1,026	1,032	656	1,050
400.156 · Hospitalization	38,524	39,250	41,616	16,716	25,875
400.161 · Social Security	10,911	14,356	13,820	11,934	14,160
400.162 · Unemployment Compensation	1,848	3,286	1,825	2,763	2,250
400.163 · FSA	1,520	832	1,500	590	1,500
400.164 · HRA	2,089	2,909	3,000	342	3,000
400.17 · Retirement Incentive-Admin	-	5,000	5,000	5,000	5,000
400.21 · Office Supplies/Postage	4,014	5,953	4,800	4,132	4,000
400.22 · Newsletter-Printing/Postage	1,600	-	1,500	2,162	2,000
400.26 · Minor Equipment	-	150	2,000	300	1,000
400.30 · Computer HW/SW Maint	1,209	429	4,000	169	4,000
400.32 · Communications	5,128	3,834	4,000	13,478	5,000
400.33 · Travel Expense	970	941	1,200	532	1,200
400.34 · Advertising	4,389	2,642	3,500	4,257	3,500
400.35 · Bonds	315	285	500	285	500
400.354 · Worker's Compensation	1,045	4,123	9,887	7,098	5,700
400.356 · Drug & Alcohol Testing	-	-	-	-	2,500
400.37 · Maint. & Repairs Equipment	2,566	2,748	2,500	1,583	2,500
400.38 · Postage Meter Rental	540	540	1,000	540	1,000
400.39 · Equipmt. Lease - Copier	6,577	6,319	8,800	8,269	8,800

Category	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ACTUAL 31-Dec	ADOPTED 2015
400.42 · Council-Conventions, Training	952	1,830	1,000	1,087	12,000
400.43 · Subscriptions-Dues	2,432	3,087	1,500	3,175	3,000
400.45 · Payroll Contract	5,505	5,781	5,000	7,090	6,200
400.74 · Major Equipment	998	8,504	15,500	12,993	15,500
401.11 · Mayor - Salary	-	-	1,800	1,800	1,800
401.42 · Mayor - Membershp Dues/Seminars	115	30	50	230	150
402.11 · Auditing - Professional Auditor	11,000	7,575	8,000	8,000	8,000
402.12 · Salary - Treasurer	2,475	2,750	2,700	3,000	2,700
404.31 · Solicitor Expenses	36,111	33,737	40,000	61,779	50,000
404.32 · Legal-Litigation	51,730	14,420	30,000	12,083	20,000
404.332 · Labor Counsel	-	16,403	5,000	3,344	5,000
405.12 · Salary - Borough Secretary	38,600	40,387	40,807	41,598	42,031
405.13 · Salary - Manager	65,000	65,000	65,000	26,394	68,000
405.131 - Prof. Contract- Manager				33,452	14,000
405.14 · Salary - Dir. of Boro Services	-	47,577	51,380	35,389	27,500
405.141 - Prof. Contract-Dir. Boro Svcs				24,280	27,500
405.18 · Stipend Council Meetings	720	700	750	720	750
406.46 · Training Seminars--Admin.	1,099	761	1,000	1,541	5,000
407.32 · IT Expenses	-	4,270	6,500	1,748	6,500
408.31 · Engineer Retainer	1,300	1,000	1,200	800	1,200
<b>Total 400 · Borough Administration</b>	<b>338,910</b>	<b>373,376</b>	<b>417,067</b>	<b>397,449</b>	<b>452,566</b>

Category	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ACTUAL 31-Dec	ADOPTED 2015
<b>403 - Tax Collection</b>					
403.11 · Salary -RE Tax Collector	480	480	480	480	500
403.351 · Bond - RE Tax Collector	368	368	400	368	400
403.46 · Jordan-Liens-Sher Sales	4,796	5,223	10,000	14,802	10,000
403.461 · Jordan - Garbage Fees	9,351	10,025	10,200	13,307	17,000
403.462 · Jordan- R/E Tax-Current	7,560	7,410	5,000	7,464	7,500
403.463 · Jordan-R/E Tax -Prior	6,372	4,989	6,000	12,306	12,000
403.47 · Jordan Act 511 Fees	13,233	14,246	14,000	11,300	12,000
403.48 · Jordan-Act 32 SWTax District	8,627	13,711	11,000	14,529	15,500
403.76 · RAD Tax Payment	7,643	4,474	500	-	500
491.03 · Refunds - OPT	240	948	500	116	500
491.06 · Refunds - Trash Collection	-	-	200	-	500
<b>Total 403 - Tax Collection</b>	<b>58,671</b>	<b>61,873</b>	<b>58,280</b>	<b>74,672</b>	<b>76,400</b>
<b>409 - Municipal Properties</b>					
409.21 · Maintenance Supplies	4,930	1,702	2,000	1,165	2,000
409.26 · Minor Equipment	387	453	500	578	500
409.35 · R/E Taxes	344	-	400	-	400
409.36 · Utilities	21,620	21,551	23,000	22,332	23,000
409.361 - Utilities-District Magistrate	-	-	-	-	6,000
409.37 · Repairs/Maintenance	17,856	19,001	15,000	28,479	19,000
409.371 - Repairs/Maint Dist. Magist	-	-	-	-	6,000
409.45 · Contracts - Custodian/Mats	7,358	7,782	8,000	7,066	8,000
409.50 · Municipal Prop. Misc.	1,287	1,693	4,000	-	4,000
409.70 · Capital Improvements	158,887	130,258	85,000	19,950	10,000
409.76 · Refunds - Other	-	-	100	-	100
<b>Total 409 - Municipal Properties</b>	<b>212,669</b>	<b>182,440</b>	<b>138,000</b>	<b>79,570</b>	<b>79,000</b>

Category	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ACTUAL 31-Dec	ADOPTED 2015
<b>410 - Police Services</b>					
410.12 · Salaries - Police Officers	507,096	525,326	542,602	530,109	560,496
410.121 · Salary - Chief	83,116	85,925	83,947	88,502	86,465
410.13 · Longevity - Police	2,750	3,800	3,800	3,800	3,050
410.14 · Salary - Police Secretary	37,801	6,593	-	-	31,200
410.141 · Salaries - PT Secretary	-	18,880	20,000	19,960	-
410.154 · Health & Accident & STD	4,181	3,756	5,490	4,026	4,000
410.156 · Hospitalization	159,092	156,293	135,225	133,207	138,780
410.161 · Social Security	58,613	61,542	60,675	61,696	61,470
410.162 · Unemployment Compensation	10,581	11,196	14,000	12,149	8,000
410.163 · FSA	3,146	1,604	3,000	2,789	4,500
410.164 · HRA	4,884	5,288	9,000	5,130	7,000
410.17 · Retirement Incentive-P/D Secy	-	5,000	5,000	5,000	5,000
410.18 · Wages - Crossing Guards	73,701	76,499	73,850	75,654	75,850
410.181 · Wages - Jail Guards	488	410	500	905	500
410.19 · O.T. Police (Non DANET)	9,777	26,293	20,000	19,030	20,000
410.191 · Court /School - Reimb Expenses	788	940	2,000	1,463	2,000
410.192 · Court Overtime	30,879	37,679	35,000	43,595	40,000
410.193 · DANET O.T. (See 380.05 offset)	1,377	1,175	3,000	-	3,000
410.21 · Office Supplies/Postage	2,834	2,327	3,000	3,048	3,000
410.22 · Ammunition	1,108	-	1,500	1,334	1,500

<b>Category</b>	<b>ACTUAL 2012</b>	<b>ACTUAL 2013</b>	<b>BUDGET 2014</b>	<b>ACTUAL 31-Dec</b>	<b>ADOPTED 2015</b>
410.23 · Uniform Allowance	6,803	8,227	7,700	8,831	7,700
410.232 · Uniform Allowance - Crossing Gu	515	554	1,250	860	1,250
410.24 · Fuel Expense	23,398	17,662	21,000	16,223	21,000
410.25 · Maintenance Equip.-Supplies	866	956	2,500	2,289	2,500
410.26 · Minor Equipment	3,030	4,789	5,000	5,738	5,000
410.31 · Arbitration Fees	300	12,854	-	-	-
410.32 · Communications	9,881	9,744	10,250	12,706	15,000
410.321 · IT Expense	-	1,505	3,540	4,233	5,000
410.354 · Worker's Compensation	55,234	51,174	38,790	42,813	44,445
410.355 · Worker's Comp.--School Guards	6,575	6,000	4,564	5,134	6,275
410.37 · Vehicle Maintenance	7,808	5,248	8,000	6,387	10,000
410.42 · Dues Police Chief	629	665	700	760	800
410.421 · Dues - Police Officers	455	400	500	400	500
410.45 · Animal Control	2,410	-	4,800	2,145	4,800
410.53 · Civil Service Commission	583	3,056	3,000	556	3,000
410.74 · Capital Outlay	29,605	32,308	36,000	36,000	36,000
410.75 · Training - Police Officers	3,080	3,765	8,000	5,090	8,000
410.751 · Training - Police Chief	-	263	1,500	65	1,500
410.76 · Computer Expense	3,669	8,705	10,000	5,034	10,000
410.77 · Video Recording Devices	-	-	-	-	8,000
<b>Total 410 · Police Services</b>	<b>1,147,051</b>	<b>1,198,402</b>	<b>1,188,683</b>	<b>1,166,661</b>	<b>1,246,581</b>

Category	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ACTUAL 31-Dec	ADOPTED 2015
<b>411 - Fire Protection</b>					
411.10 · Physicals-Annual CVFD	227	2,092	2,000	452	2,000
411.22 · Operating Supplies	2,730	2,739	2,000	3,497	2,000
411.23 · Minor Equip. Repair	3,091	1,564	2,000	1,511	2,000
411.231 · Minor Equip. Purchase	8,782	13,509	7,300	7,281	7,300
411.24 · Fuel, Oil	4,887	3,644	4,500	5,044	4,500
411.32 · Communications	10,795	5,717	5,000	4,378	5,000
411.354 · Worker's Compensation	19,735	16,061	13,376	17,226	16,000
411.37 · Vehicle Maintenance	14,938	7,914	13,500	14,140	13,500
411.38 · Hydrant Rental	23,791	23,809	25,000	21,884	23,250
411.45 · Equip. Inspection & Testing	7,167	7,998	7,500	7,518	7,500
411.53 · Annual Contribution	1,000	1,000	1,000	1,000	1,000
411.70 · Major Equipment	10,010	18,980	18,000	22,518	18,000
411.75 · Building Fund - Utilities	15,000	15,000	15,000	15,000	15,000
411.90 · Trf to Major Equipment Fund	37,400	37,400	37,400	37,400	37,400
411.901 · Trf to Minor Equipment Fund	-	-	21,667	-	-
<b>Total 411 - Fire Protection</b>	<b>159,552</b>	<b>157,427</b>	<b>175,243</b>	<b>158,849</b>	<b>154,450</b>

Category	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ACTUAL 31-Dec	ADOPTED 2015
<b>413 - Building Inspection</b>					
413.12 · Salary - Fire Marshal	205	116	1,500	30	250
413.13 · Salary - Ordinance Officer	10,140	8,680	10,000	10,269	10,000
413.14 · Zoning inspections	8,224	8,444	7,000	7,716	8,500
413.15 · Training & Education	105	500	500	225	500
413.161 · Social Security	791	679	765	807	765
413.162 · Unemployment Compensation	675	300	695	647	530
413.21 · Office Supplies	511	120	300	475	550
413.32 · Communic/Internet - Ord. Offcr	563	277	500	1,393	1,200
413.354 · Worker's Compensation	54	292	761	524	800
413.45 · Demolition-Blight Props	-	-	40,000	-	40,000
413.47 · Bldg Permit DCED	160	80	200	184	200
414.12 · Bldg Permit-Inspection Fees	14,179	21,353	20,000	10,636	20,000
414.14 · ZHB - Court Reporter/Sec'y	615	380	600	-	-
414.21 · ZHB Office-Adv-Postage	615	475	1,200	-	-
414.31 · ZHB Legal Services	1,384	1,583	1,500	-	-
414.41 · ZHB Fee Refunds	-	-	200	-	-
414.46 · Recodify Boro Ordinances	1,195	1,195	2,000	1,195	2,000
<b>Total 413 - Building Inspection</b>	<b>39,418</b>	<b>44,474</b>	<b>87,721</b>	<b>34,101</b>	<b>85,295</b>
<b>427 - Refuse - Recycling Removal</b>					
427.10 · Garbage Contract	295,034	305,480	304,554	305,480	431,000
427.12 · Recycling Contract	59,197	61,413	61,227	61,413	70,000
<b>Total 427 - Refuse - Recycling Removal</b>	<b>354,231</b>	<b>366,893</b>	<b>365,781</b>	<b>366,893</b>	<b>501,000</b>

Category	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ACTUAL 31-Dec	ADOPTED 2015
<b>430 - Public Works Department</b>					
430.14 · Salaries - Full Time Employees	235,298	229,380	277,680	255,300	286,010
430.15 · P/W Overtime Pay	4,014	6,709	5,100	3,451	5,500
430.154 · Health & Accident & STD	2,016	1,720	2,300	1,879	2,300
430.156 · Hospitalization	88,730	78,635	105,230	80,396	82,000
430.16 · Wages PT Regular	158	7,438	16,000	30,645	16,000
430.161 · Social Security	19,914	19,780	24,808	23,866	25,000
430.162 · Unemployment Compensation	4,812	4,912	5,900	6,395	5,150
430.163 · FSA	862	702	3,000	1,600	3,000
430.164 · HRA	2,200	2,296	5,500	2,534	5,500
430.18 · Wages - PT Seasonal	17,878	17,865	18,000	18,674	19,000
430.21 · Public Works - Misc. Supplies	3,758	1,609	3,000	1,187	2,000
430.23 · Uniforms	4,818	5,840	5,000	5,430	6,200
430.24 · Fuel	14,086	11,303	12,500	12,361	13,500
430.25 · Repairs - Maintenance	8,740	3,783	6,000	7,846	6,000
430.26 · Small Tools	3,414	1,939	3,500	5,612	3,000
430.27 · Computer H/W & Internet			-	100	100
430.31 · Engineering Services	35,911	42,179	36,000	39,590	32,000
430.32 · Communications	2,162	3,076	2,500	3,252	3,500
430.354 · Worker's Compensation	30,682	21,955	18,254	20,011	22,400
430.356 · Drug/Alcohol Testing			750	-	750
430.36 · Utilities	5,991	6,481	7,000	6,231	7,500
430.37 · Vehicle Repairs	18,205	14,068	15,000	17,521	15,000
430.42 · Seminars	299	-	1,500	135	1,500
430.74 · Capital Outlay - minor equip	5,766	7,881	10,000	8,762	10,000

Category	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ACTUAL 31-Dec	ADOPTED 2015
430.741 · Capital Outlay - truck	17,415	17,416	-	-	0
430.742 · Pub.Works - Cap. Outlay Equip	10,030	7,000	38,000	41,022	0
432.14 · Salaries Snow Removal	5,815	12,851	12,000	6,941	11,500
432.22 · Anti-Skid Materials	20,111	69,262	45,000	44,553	35,000
433.22 · Signs & Posts	3,076	1,367	5,000	4,763	5,000
433.45 · Signals Maintenance	858	5,317	2,500	493	2,500
433.451 · Electricity Signals	3,946	3,718	4,200	3,420	4,200
434.45 · Street Lighting	92,913	91,906	92,700	85,557	92,700
435.22 · Material Curbing Supplies	324	-	500	274	500
435.245 · Stairs and Sidewalks	-	1,396	5,000	1,122	5,000
438.22 · Material Roads Supplies	9,070	11,565	15,000	10,327	15,000
438.38 · Rental Equipment	1,332	119	2,500	866	2,500
<b>Total 430 · Public Works Department</b>	<b>674,601</b>	<b>711,469</b>	<b>806,922</b>	<b>752,116</b>	<b>746,810</b>

Category	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ACTUAL 31-Dec	ADOPTED 2015
<b>452 - Recreation</b>					
452.01 · Social Security	5,743	5,189	5,890	4,720	5,500
452.14 · Wages - Pool Personnel	63,334	60,414	63,000	55,090	60,000
452.15 · Wages - Pool Concess.	11,660	7,229	7,000	6,755	7,000
452.162 · Unemployment Comp	5,068	4,602	4,600	4,329	4,500
452.20 · Pool License, Permit, Training	363	840	600	595	600
452.21 · Supplies	1,386	1,108	3,000	207	1,500
452.22 · Pool Filtration	11,089	4,601	9,000	7,480	10,000
452.23 · Oper/Supplies, Permits, Training	3,357	7,615	6,000	6,042	6,000
452.25 · Pool Repairs/Maintenance	5,760	2,927	10,000	465	6,000
452.26 · Pool Minor Equipment	-	1,950	3,500	-	3,500
452.27 · Computer H/W & Internet	-	421	500	894	600
452.31 · Rec. Comprehens. Plan Services	59,101	5,427	3,800	4,454	-
452.32 · Communications	538	649	500	454	500
452.354 · Worker's Compensation	5,358	5,048	4,000	4,556	5,250
452.36 · Utilities	12,542	9,111	10,000	9,634	10,000
452.37 · Pool Bldgs - Rep/Maint	2,910	5,248	8,500	3,897	7,000
452.371 · Concession - Rep/Maint/Eq	474	1,732	2,800	2,222	2,500
453.14 · Wages - Mini Golf	-	402	500	-	-
453.21 · Supplies - Concession Stand	9,468	13,938	13,041	9,075	10,000
453.22 · Other - Supplies Golf Course	-	150	150	-	-
453.23 · Sr. Dinner (offset 367.50)	3,082	4,130	4,200	3,450	3,500
453.49 · Rec. Activities - Expenses	-	2,292	15,000	3,231	3,000
<b>Total 452 - Recreation</b>	<b>201,234</b>	<b>145,021</b>	<b>175,581</b>	<b>127,550</b>	<b>146,950</b>

Category	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ACTUAL 31-Dec	ADOPTED 2015
<b>454 - Parks &amp; Shade Trees</b>					
454.25 · Maintenance Supplies	2,118	140	3,000	428	2,500
454.26 · Minor Equipment	1,654	-	2,500	992	2,500
454.36 · Utilities	3,967	4,533	3,500	6,511	6,200
454.37 · Maintenance - Repairs Services	5,319	4,617	6,000	4,510	6,000
454.74 · Capital Purchases- Improvements	4,184	60,000	145,000	85,575	-
454.75 · Park Equip.- Cap.Improvements	809	-	3,000	1,225	-
454.76 · Refunds - Park Shelters	45	120	-	70	100
455.22 · Shade Tree Operating Supplies	294	150	500	550	500
455.45 - Shade Tree - Arborist	-	-	-	-	4,000
455.45 · Tree Maint.- Plantings	4,965	5,948	10,000	3,271	6,000
455.46 · Boro Gardens	2,785	1,288	1,000	319	1,000
<b>Total 454 · Parks &amp; Shade Trees</b>	<b>26,139</b>	<b>76,796</b>	<b>174,500</b>	<b>103,451</b>	<b>28,800</b>
<b>456 - Community Services</b>					
456.54 · Library Contributions	57,833	58,500	60,000	60,000	60,000
458.22 · Comm Ctr Supplies	-	-	200	-	200
458.55 · Crafton Performing Arts	-	-	250	-	250
458.56 · Borough Tributes	542	1,461	200	910	200
458.57 · Misc. Contributions	-	100	250	-	250
462.34 · Community Dev/Promotion	-	-	3,000	-	3,000
<b>Total 456 · Community Services</b>	<b>58,376</b>	<b>60,061</b>	<b>63,900</b>	<b>60,910</b>	<b>63,900</b>

Category	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ACTUAL 31-Dec	ADOPTED 2015
<b>471 - Debt Services - Principal</b>					
471.10 - Principal PNC 2005 Loan	186,674	194,024	116,332	99,833	-
471.20 - Principal-PNC Bridge Loan	-	-	-	-	-
471.21 - PNC-Duncan Gen Ob Note	-	-	-	124,101	252,045
<b>Total 471 - Debt Services - Principal</b>	<b>186,674</b>	<b>194,024</b>	<b>116,332</b>	<b>223,934</b>	<b>252,045</b>
<b>472 - Debt Services - Interest</b>					
472.10 - Interest - PNC 2005 Loan	15,332	7,983	1,510	1,115	-
472.20 - Principal-PNC Bridge Loan	-	-	-	-	-
472.60 - TRAN Interest	-	-	-	-	-
472.21 - PNC-Duncan Prop-Interest	-	-	-	13,050	22,543
<b>Total 472 - Debt Services - Interest</b>	<b>15,332</b>	<b>7,983</b>	<b>1,510</b>	<b>14,165</b>	<b>22,543</b>
<b>480 - Insurance</b>					
480.03 - Drug Screening	988	728	1,750	1,287	1,750
486.00 - Comp Liability/Property Ins	56,117	60,539	62,000	65,070	65,000
486.81 - Property Loss Claims- Borough	25,312	18,788	11,000	15,919	11,000
486.82 - Property Loss-Damages - Other	-	1,000	2,000	-	2,000
<b>Total 480 - Insurance</b>	<b>82,418</b>	<b>81,056</b>	<b>76,750</b>	<b>82,276</b>	<b>79,750</b>

Category	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	ACTUAL 31-Dec	ADOPTED 2015
<b>483 - Agency And Trust</b>					
483.02 · Foreign Fire Relief	28,872	32,682	32,000	30,967	32,000
483.10 · Police Pension Fund MMO	171,478	76,741	79,900	79,900	98,719
483.30 · Employee Pension Fund MMO	119,611	103,596	99,533	99,533	96,431
<b>Total 483 - Agency And Trust</b>	<b>319,961</b>	<b>213,019</b>	<b>211,433</b>	<b>210,400</b>	<b>227,150</b>
<b>492 - Interfund Operating Transfers</b>					
492.30 · Transf. to Capital Fund	10,000	10,000	10,000	10,000	34,545
492.32 · Trf-PW Cap. Reserve Fund	15,000	15,000	45,000	45,000	-
492.33 · Trf-Duncan Property fund	75,000	75,000	75,000	-	-
492.35 · TRF-Recreation Cap. Reserve	-	-	105,000	122,042	-
<b>Total 492 - Interfund Operating Transfers</b>	<b>100,000</b>	<b>100,000</b>	<b>235,000</b>	<b>177,042</b>	<b>34,545</b>
	<b>3,975,237</b>	<b>3,974,312</b>	<b>4,292,703</b>	<b>4,030,039</b>	<b>4,197,785</b>
<b>Excess of Revenue over Expenses</b>	<b>(5,621)</b>	<b>67,883</b>	<b>(1,400)</b>	<b>21,536</b>	<b>(0)</b>

**FUND 05 – SEWER FUND**

<b>Income</b>	<b>Category</b>	<b>2012 ACTUAL</b>	<b>2013 ACTUAL</b>	<b>2014 BUDGET</b>	<b>2014 31-Dec</b>	<b>2015 ADOPTED</b>
	319 · Interest/Penalty-Jordan	0	15,105	8,000	28,464	25,000
	341 · Interest on Investment-PLGIT	195	99	100	16,359	100
	364 · A/R - Accts Receivable Deposits	1,394,358	1,505,932	1,673,250	1,721,366	1,633,980
	380 · Other - Alcosan Billing Reimb.	5,167	5,327	6,000	5,605	5,600
	381 · Reimb. Current Exp	140	0	100	0	100
	382 · Misc Income-Grants, Tap-In Fees	59,741	119,118	75,000	25,437	0
	397 Transfer from Special AP Res			0	140,227	0
	399 . Sinking Fund Carryover			0	0	0
	<i>Total Income</i>	<b>1,459,601</b>	<b>1,645,582</b>	<b>1,762,450</b>	<b>1,937,458</b>	<b>1,664,780</b>

Category	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 31-Dec	2015 PROPOSED
<b>Expense</b>					
418 · Labor & Equip.- Reimb. Gen Fund	66,115	0	0	0	0
421 · Office Supplies-Postage	1,601	269	200	141	200
425 · Maint/Rep.Materials	11,570	37	85,000	6,361	15,000
430 · Billing Fee - PAWC/Jordan	27,708	53,310	50,000	57,960	60,000
431 · Prof. Services - Engineering	256,339	262,708	217,000	161,639	215,000
432 · Prof. Services - Legal	1,060	0	2,500	0	1,000
436 · Alocsan - Qtrly Usage Chgs	612,720	613,049	715,000	700,579	757,115
437 · Equipment Repairs	7,494	11,031	9,000	10,706	9,000
438 · Fuel - Sweeper- Trk#108	5,501	4,022	3,500	5,202	3,500
439 · Water-Street Sweeper			500	0	500
442 · Dues - Permits	9,269	3,128	7,500	7,339	7,500
445 · Vactor charge	21,909	20,615	20,000	18,279	20,000
446 · Munic. Claim Commission	2,622	2,108	2,000	4,321	6,500
470.1 · Principal - Pennvest I	43,897	45,190	46,540	46,531	47,000
470.2 · Principal - Pennvest II	35,825	33,631	34,507	34,507	35,000
471.1 · Interest - Pennvest I	22,440	21,147	19,797	19,806	21,150
471.2 · Interest - Pennvest II	9,183	14,921	14,045	14,045	15,950
472 · Cap. Improvement	118,228	207,472	260,000	448,928	0
473 · COA Requirements	464,229	553,203	534,000	171,658	450,000
475 · Cap Equipment Purchases	0	0	0	0	0
491 · Refunds	1,003	-150	500	3,277	365
<i>Total Expense</i>	<b>1,718,713</b>	<b>1,845,691</b>	<b>2,021,589</b>	<b>1,711,279</b>	<b>1,664,780</b>
<b>Excess of Revenue over Expenses</b>	<b>-259,112</b>	<b>-200,109</b>	<b>-259,139</b>	<b>226,179</b>	<b>0</b>

**FUND 06 – ROAD TAX FUND**

Category	2012 ACTUAL	2013 ACTUAL	2014 BUDGET	2014 31-Dec	2015 ADOPTED
<b>Income</b>					
301.10 Road Tax - Current	346,927	345,627	340,000	322,477	340,000
301.20 Road Tax - Prior	22,331	21,776	8,000	18,402	20,000
319.01 Road Tax - P & I	6,492	5,424	4,000	5,636	5,500
380.01 Refund Prior Expenses	3,361	-	54,000	54,000	-
399.00 Road Fund Carryover	-	-	-	-	92,500
<i>Total Income</i>	<b>379,111</b>	<b>372,827</b>	<b>406,000</b>	<b>400,515</b>	<b>458,000</b>
<b>Expense</b>					
418.00 Labor-Equip Reimb GenFd	-	-	5,000	-	-
430.31 Engineering - Roads	17,882	17,496	30,000	25,379	40,000
430.35 Alley Pavement Program					8,000
438.22 Materials - Roads	-	-	2,000	-	-
438.38 Equipment Rental	-	-	2,000	-	-
438.45 Road - Contract Services	129,970	77,844	35,000	11,521	35,000
439.45 Road Paving Program	191,579	203,084	325,000	200,364	375,000
471.10 Debt Service - Principal	44,970	-	-	-	-
472.10 Interest - Debt Service	659	-	-	-	-
491.10 Tax Refunds - Current	758	-	250	-	-
491.20 Tax Refund - Prior	177	7,707	5,000	867	-
492.30 Transfer to Cap. Reserve	-	-	-	-	-
<i>Total Expense</i>	<b>385,996</b>	<b>306,131</b>	<b>405,750</b>	<b>238,131</b>	<b>458,000</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>(6,885)</b>	<b>66,696</b>	<b>250</b>	<b>162,384</b>	<b>-</b>

**FUND 18 – CAPITAL PROJECT FUND**

	2014	2014	2015
Category	BUDGET	31-Dec	ADOPTED
<b>Income</b>			<b>BUDGET</b>
355.10 DCED - Growing Greener - Pool	-	-	250,000
355.20 DCED - Growing Greener-Clearview			50,000
355.11 DCNR - Pool Redevelopment	-	-	350,000
355.12 DCED - Planning Grant	-	-	35,000
395.12 County - Planning Grant			60,000
395.01 Transfer from General Reserve (PLGIT)	-	-	450,000
395.07 Transfer from Rental Account	-	-	125,000
399.00 Carryover Capital Fund	-	-	20,000
<b>Total Income</b>	-	-	<b>1,340,000</b>
<b>Expense</b>			
409.10 Municipal Building Upgrades	-	-	125,000
411.74 Firefighter SCBA Equipment			44,000
414.75 Multi-Municipal Plan	-	-	130,000
430.74 Public Works Equipment			45,000
439.100 Clearview Project			275,000
452.75 Pool Redevelopment	-	-	700,000
492.30 Reserved for Future Projects	-	-	21,000
<b>Total Expense</b>	-	-	<b>1,340,000</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	-	-	-

## SUPPLEMENTAL INFORMATION PARKS AND RECREATION

Category	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 30-SEP
<b>CRAFTON POOL REVENUES</b>					
367.20 · Pool Passes	30,700	31,668	35,704	33,358	27,763
367.21 · Pool General Admission	32,507	29,946	30,836	20,775	25,725
367.22 · Swimming Lessons	3,272	3,164	3,884	2,160	3,115
367.23 · Pool Rentals	6,507	5,222	5,754	4,482	3,747
367.24 · AquaRobics	431	-	816	429	360
367.25 · Chair Rentals-Locks	760	785	861	708	789
367.40 · Pool Concessions	18,794	18,846	18,626	13,470	15,752
<b>Total Pool Revenue</b>	<b>92,971</b>	<b>89,631</b>	<b>96,480</b>	<b>75,381</b>	<b>77,250</b>
<b>452 CRAFTON POOL EXPENDITURES</b>					
452.01 · Social Security	5,085	5,357	5,743	5,189	4,720
452.14 · Wages - Pool Personnel	55,723	57,722	63,334	60,414	55,090
452.15 · Wages - Pool Concess.	10,424	11,531	11,660	7,229	6,755
452.162 · Unemployment Compensation	1,140	3,927	5,068	4,602	1,118
452.20 · Pool License, Permit, Training	325	60	363	840	560
452.21 · Supplies	4,028	993	1,386	1,108	207
452.22 · Pool Filtration	12,895	11,311	11,089	4,601	7,392
452.23 · Oper/Supplies, Permits, Training	1,002	3,295	3,357	7,615	6,042
452.25 · Pool Repairs/Maintenance	5,060	5,354	5,760	2,927	465
452.26 · Pool Minor Equipment	944	80	-	1,950	-
452.27 · Computer H/W and Internet	-	-	-	421	364
452.32 · Communications	493	485	538	649	410
452.354 · Worker's Compensation	3,970	4,396	5,358	5,048	3,248
452.36 · Utilities	15,075	16,479	12,542	9,111	7,761
452.37 · Pool Bldgs - Rep/Maint	450	6,960	2,910	5,248	3,876
153.21 - Supplies - Concessions	9,111	8,717	9,468.29	13,938.18	9,075.25
452.371 · Concession - Rep/Maint/Eq	417	38	474	1,732	2,150
<b>Total Pool Expenditures</b>	<b>126,142</b>	<b>136,705</b>	<b>139,051</b>	<b>132,620</b>	<b>109,233</b>
<b>Net Profit</b>	<b>(33,171)</b>	<b>(47,074)</b>	<b>(42,571)</b>	<b>(57,239)</b>	<b>(31,982)</b>

Category	2010	2011	2012	2013	30-SEP
<b>367 GENERAL PARKS AND RECREATION REVENUE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>
367.41 · Community Center Rentals	825	1,525	1,950	950	500
367.42 · Park Shelter Rentals	3,525	3,700	3,240	3,420	2,410
367.50 · Senior Dinner-Fees	3,657	3,282	2,717	3,465	1,735
367.51 · Rec. Board Activities-Misc.	-	-	-	5,443	295
<b>Total General Parks and Recreation Revenue</b>	<b>8,007</b>	<b>8,507</b>	<b>7,907</b>	<b>13,278</b>	<b>4,940</b>
<b>452 GENERAL PARKS AND RECREATION EXPENDITURES</b>					
454.25 · Maintenance Supplies	1,355	2,752	2,118	140	428
454.26 · Minor Equipment	1,378	413	1,654		992
454.36 · Utilities	7,598	5,293	3,967	4,533	5,325
454.37 · Maintenance - Repairs Services	1,596	3,410	5,319	4,617	4,408
454.74 · Capital Purchases-Improvements	4,994	4,955	4,184	60,000	25,575
454.75 · Park Equip.- Capital Improvements	-	-	809	-	-
454.76 · Refunds - Park Shelters	60	-	45	120	70
453.23 · Sr. Dinner (offset 367.50)	3,602	3,875	3,082	4,130	2,032
453.49 - Recreation Activities Expenses	-	-	-	2,292	2,757
<b>Total General Parks and Recreation Expenses</b>	<b>20,583</b>	<b>20,698</b>	<b>21,177</b>	<b>75,831</b>	<b>41,587</b>
<b>Net Profit</b>	<b>(12,576)</b>	<b>(12,191)</b>	<b>(13,270)</b>	<b>(62,553)</b>	<b>(56,646)</b>

Category	2010	2011	2012	2013	30-SEP
MINI-GOLF REVENUES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
367.10 - Mini Golf Pay to Play	400	136	-	200	-
<b>453 MINI-GOLF EXPENDITURES</b>					
453.14 · Wages - Mini Golf	326	718	-	402	-
453.22 · Other - Supplies Golf Course		33	-	150	-
<b>Total Mini-Golf Expenditures</b>	<b>326</b>	<b>751</b>	<b>-</b>	<b>552</b>	<b>-</b>
<b>Net Profit</b>	<b>74</b>	<b>(615)</b>	<b>-</b>	<b>(352)</b>	<b>-</b>

Category	2010	2011	2012	2013	30-SEP
455 SHADE TREE EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
Operating Supplies	30	15	294	150	550
Tree Maintenance & Plantings	10,045	5,830	4,965	5,948	3,132
Community Gardens	252	349	2,785	1,288	319
<b>Total Shade Tree Expenditures</b>	<b>10,327</b>	<b>6,194</b>	<b>8,044</b>	<b>7,386</b>	<b>4,001</b>

**GRANTS – SECURED AND PENDING****Crafton Pool Improvements**

The proposed improvements are based on the Pool Feasibility Study that was completed in September of 2012. The project is estimated to be approximately \$1.2 million and includes: restructure of joints and repair of shell; construction of Zero-Entry and connection to Main Pool, installation of recirculation system, drain system, filtration system; new decking around entire perimeter with deck features; play features; and complete chemical system with computer controls.

<b>CRAFTON POOL - CAPITAL IMPROVEMENTS</b>			
<b>Source</b>	<b>Amount</b>	<b>Year</b>	<b>Status</b>
DCED-Commonwealth Financing Authority	250,000	2014	Secured
DCNR - Community Conservation Partnership Program	350,000	2014	Secured
Local Fundraising - Pool Together	9,172	2014	Secured
<b>Total Grant Funds and Local Funds Available</b>	<b>859,172</b>		
<b>Project - Estimated Cost</b>	<b>1,200,000</b>		
<b>Funding Gap</b>	<b>-340,828</b>		

### Multi-Municipal Comprehensive Plan

This is a new category for 2015 that will track the expenses associated with the Borough's proposed joint Comprehensive Plan with the Borough of Ingram. It will be partially funded by the County and DCED. Crafton's share of the local match will be funded from an existing Capital Reserve Fund allocation in the amount of \$20,000.

<b>MULTI-MUNICIPAL COMPREHENSIVE PLAN</b>			
<b>Source</b>	<b>Request</b>	<b>Year</b>	<b>Status</b>
Allegheny County	60,000	2014	Pending
Local Government Academy	17,000	2014	Not Funded
DCED - Municipal Assistance Program	35,000	2015	Pending
Local Match - Crafton and Ingram	35,000	2015	Capital Reserve
Total Grant Funds and Local Funds Available	147,000		
<b>Project - Estimated Cost</b>	<b>147,000</b>		
<b>Funding Gap</b>	-		

**SUPPLEMENTAL INFORMATION – ASSESSED VALUE**

<b>Assessed Values and Millage Calculations 2009-2015</b>							
<b>Fiscal Year</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Assessed Value</b>	209,116,733	217,311,573	217,371,123	216,738,923	267,352,116	265,055,992	264,652,892
<b>Millage Rate</b>	0.00875	0.00875	0.00875	0.00875	0.00709	0.00709	0.00709
<b>Tax Bills</b>	1,829,771	1,901,476	1,901,997	1,896,466	1,895,527	1,879,247	1,876,389
<b>Less 2% Discount</b>	(36,595)	(38,030)	(38,040)	(37,929)	(37,911)	(37,585)	(37,528)
	1,793,176	1,863,447	1,863,957	1,858,536	1,857,616	1,841,662	1,838,861
<b>Actual Collection (General)</b>	1,383,105	1,399,814	1,397,748	1,412,780	1,379,039	1,380,000	1,380,000
<b>Actual Collection (Road Tax)</b>	342,948	359,270	347,047	346,927	345,627	345,000	345,000
	1,726,053	1,759,083	1,744,795	1,759,707	1,724,666	1,725,000	1,725,000
<b>Collection Rate</b>	96.26%	94.40%	93.61%	94.68%	92.84%	93.67%	93.81%
<b>Dollars Per Mill</b>	<b>197,263</b>	<b>201,038</b>	<b>199,405</b>	<b>201,109</b>	<b>243,253</b>	<b>243,300</b>	<b>243,300</b>