

..... **2016 Budget**

GENERAL FUND AND SPECIAL REVENUE FUNDS

Adopted by:
Crafton Borough Council
December, 14, 2015

TABLE OF CONTENTS

BUDGET SCHEDULE 3

FUND 01 – GENERAL FUND SUMMARY 5

REVENUE

FUND 01 – GENERAL FUND REVENUE DESCRIPTIONS 7

FUND 01 – GENERAL FUND REVENUE DETAIL14

EXPENDITURES

FUND 01 – GENERAL FUND EXPENDITURE DETAIL20

FUND 05 – SEWER FUND33

FUND 06 – ROAD TAX FUND35

FUND 18 – CAPITAL PROJECT FUND36

Fund 01 – General Fund Expenditure Detail.....38

Fund 05 - Sewer Fund Expenditure Detail.....49

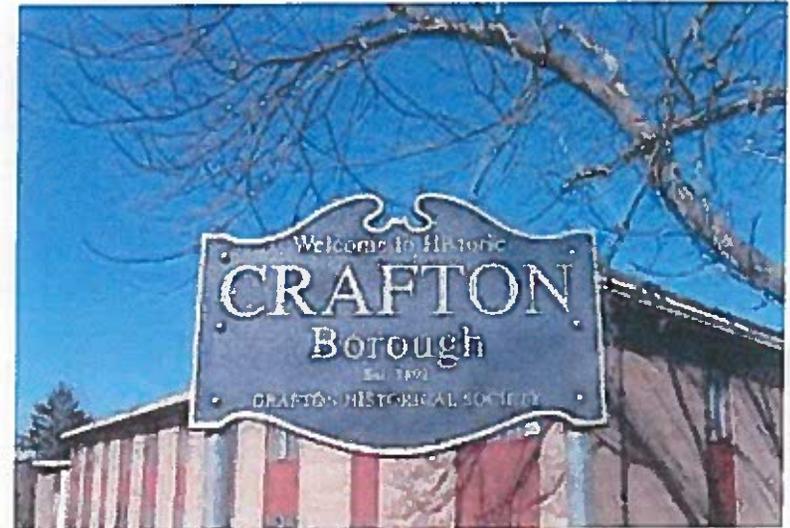
Fund 06 - Road Fund Expenditure Detail.....50

BUDGET MESSAGE

To the Crafton Borough Council:

The following is the proposed draft 2016 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). The funds that are included in this budget document are listed below:

General Fund (01)	Proposed	\$4,597,100
Sewer Fund (05)	Proposed	\$1,775,200
Road Tax Fund (06)	Proposed	\$ 581,500
Capital Fund (18)	Proposed	<u>\$ 806,000</u>
TOTAL - All Funds		\$7,759,800



The Borough is expected to collect approximately the same amount of real estate tax in 2016 as in the previous few years. The Act 511 taxes are stable, strong and increasing enough to provide sufficient revenue to support the Borough's operating costs. Some of these reserve funds will be appropriated for capital projects and improvements.

Several new/replacement items are included in the 2016 budget; including the replacement of two vehicles in the police department; replacement of heavy equipment in the Public Works Department including a backhoe purchased through a grant through the Commonwealth of Pennsylvania for a portion of the total cost. Approximately a half of a million in road improvements and half a million for sewer improvements to meet consent order requirements. The Borough is expected to adopt a Resolution in December 2015 to enter into an Updated Interim Consent Order with the Allegheny Health Department and US Environmental Protection Agency.

The Borough will fix the 2016 Tax Millage Rate to the 7.59 mills for real estate (5.67 for General Purposes and 1.92 mills for Roads), all other tax levies will remain the same. There are other fees for services recommended for 2016. These will support vendor increases to garbage collection and sewer services.

BUDGET SCHEDULE

BUDGET PHASES	STARTING	ENDING
BUDGET REQUEST SHEETS TO DEPARTMENT HEADS	8.25.2015	9.15.2015
REVENUE PROJECTIONS PREPARED AND VERIFIED	8.25.2015	9.30.2015
EXPENDITURE PROJECTIONS PREPARED-STAFF MEETINGS	10.1.2015	10.17.2015
BUDGET WORKSHOP SESSIONS AND INTRODUCTION OF PROPOSED BUDGET	10.19.2015	11.23.2015
REVIEWS, EDITS, REVISIONS, UPDATES, ADVERTISEMENT	11.25.2015	11.30.2015
PRESENTATION OF BUDGET, PUBLIC INSPECTION, ADOPTION	12.1.2015	12.14.2015
YEAR END CLOSING ROUTINES AND FINAL REPORTING	12.15.2015	12.31.2015

KEY DATES:

WORKSHEETS TO DEPARTMENT DIRECTORS	AUGUST 27
BUDGET WORKSHOP SESSIONS 6:30PM COUNCIL CHAMBERS	OCTOBER 19, NOVEMBER 2, NOVEMBER 16
INTRODUCTION OF PROPOSED BUDGET	NOVEMBER 23
THANKSGIVING HOLIDAY	NOVEMBER 26
ADVERTISEMENT AND INSPECTION PERIOD	NOVEMBER 30 – DECEMBER 14
ADOPTION OF BUDGET	DECEMBER 14

PUBLIC NOTICE

BOROUGH OF CRAFTON
2016 BUDGET MEETINGS

Notice is hereby given that the Crafton Borough Council will hold 2016 Budget Workshop meetings at 6:30pm on Monday, October 19; Monday, November 2; Monday, November 16; and Monday, November 30, and December 7, 2015. The Borough Council intends to introduce the 2016 Budget on Monday, November 23 at the regular Council meeting. The proposed budget will be available on or after November 30, 2015 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. Council intends to adopt the 2016 Budget on Monday, December 14, 2015 at the regular Council meeting.

BOROUGH MANAGER
BOROUGH OF CRAFTON

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

	2011	2012	2013	2014	2015	2016
Revenue	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
301 Real Estate Taxes	1,464,110	1,472,645	1,439,840	1,514,149	1,481,250	1,487,250
310 Act 511 Taxes	904,883	1,098,312	1,161,355	1,111,849	1,065,000	1,035,000
321 License and Permits	80,712	85,455	91,519	99,157	103,650	112,850
331 Fines and Forfeits	50,922	48,269	50,905	44,615	45,000	45,000
341 Interest and Rents	1,794	674	562	487	25,500	25,500
355 State Entitlements	454,160	359,742	356,268	354,294	346,025	352,650
358 Intergovernmental	88,437	90,835	93,305	95,849	99,140	103,169
360 Charges for Services	76,462	86,709	97,483	85,187	80,925	83,000
364 Garbage and Recycling	360,517	354,602	384,264	422,243	554,745	515,000
367 Recreation Fees	98,138	104,387	88,659	101,560	95,650	93,000
380 Miscellaneous	21,658	44,283	48,051	138,867	59,000	81,800
390 Other Financing Sources	2,279	6,336	24,455	14,514	5,000	5,000
392 Interfund Transfers	294,654	214,430	205,510	748,285	120,000	157,000
395 Refunds-Prior Years	14,835	2,938	20	250	150,000	500,881
Total Revenues	3,913,563	3,969,616	4,042,195	4,731,056	4,233,785	4,597,100

Expenditure Summary

		2011	2012	2013	2014	2015	2016
	Expenditures	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED
400	Administration	321,212	338,910	373,376	397,467	452,566	355,400
403	Tax Collection	58,616	58,671	61,873	74,672	76,400	79,400
409	Municipal Properties	116,825	212,669	182,440	79,570	79,000	69,100
410	Police Department	1,076,173	1,147,051	1,198,402	1,166,661	1,246,581	1,283,150
411	Fire Department	144,384	159,552	157,427	180,516	1545,450	192,150
413	Building Inspection	27,709	39,418	44,474	34,102	85,295	57,350
427	Garbage and Recycling	345,367	354,231	366,893	366,893	501,000	506,050
430	Public Works	779,052	674,601	711,469	752,114	746,810	858,200
452	Recreation-Pool	146,408	201,234	145,021	127,550	146,950	148,200
454	Recreation-Parks	23,017	26,139	76,796	103,452	28,800	31,600
456	Community Services	58,610	58,376	60,061	60,910	63,900	73,900
470	Debt Service	202,006	202,006	202,006	238,099	274,588	274,500
480	Insurance	57,535	82,418	81,056	82,276	79,750	84,500
483	Agency Trust	340,519	319,961	213,019	244,915	263,150	205,000
492	Interfund Transfers	110,000	100,000	100,000	155,375	34,545	378,600
	Total Expenditures	3,807,434	3,975,237	3,974,312	6,044,618	4,233,785	4,597,100

FUND 01 – GENERAL FUND REVENUE DESCRIPTIONS**Real Estate Taxes -301**

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 will propose to levy real estate taxes for 2016 at 7.59 mills as follows: 5.67 mills for General purposes, and 1.92 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 \$264,652,892 as of November 2015.

Act 511 Taxes -310

Realty Transfer Tax reflects a rate of 0.5% of the sales price for real estate transactions occurring within the Borough for 2016. 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.

Licenses & Permits - 320

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

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

Fines and Costs -330

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.

Interests, Rents, & Royalties - 340

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.

Grant Proceeds - 350

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

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

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

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.

Miscellaneous, Transfers and Refunds – 380 and 390

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	ACTUAL 2014	BUDGET 2015	ADOPTED 2016
Revenues					
301 Real Estate Taxes					
301 · Real Estate Taxes					
301.10 · Real Estate - Current	1,412,780	1,379,039	1,385,862	1,380,000	1,385,000
301.20 · R.E. Tax - Prior Year	16,698	5,433	7,973.74	6,000	7,000
301.30 · Road Tax Interfund Trf	-	843	20,349	-	-
301.35 · Road -Pen / Interest- Transfer	-	264	1,718	-	-
301.50 · R.E. Tax - Delinq.-Leined	43,166	54,260	42,013	50,000	50,000
Total 301 · Real Estate Taxes	1,472,645	1,439,840	1,457,918	1,436,000	1,442,000
310 · Act 511 Taxes					
310.10 · Real Estate Transfer	54,014	58,301	52,214	55,000	55,000
310.21 · EIT - Current	693,971	526,291	567,203	500,000	500,000
310.22 · EIT - Prior	101,665	296,640	276,068	310,000	275,000
310.31 · Mercantile - Current	100,762	115,653	114,646	105,000	105,000
310.36 · Business Privilege- Current	52,584	58,162	48,593	50,000	55,000
310.361 Business Privilege - Prior	-	-	2,447	-	-
310.51 · LST-OccTaX - Current	46,452	46,868	45,878	46,000	45,000
Total 310 · Act 511 Taxes	1,054,849	1,107,015	1,111,849	1,065,000	1,035,000

Category	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ADOPTED 2016
319 · Penalty/Interest					
319.01 · P/I Real Estate Taxes	14,965	22,692	19,903	15,000	18,000
319.12 · P/I EIT	13,831	12,189	11,651	10,000	10,000
319.13 · P/I Mercantile	(48)	907	357	400	250
319.15 · P/I OPT	6	1	3	-	-
319.18 · P/I Business Privilege	687	519	1,329	750	750
319.20 · Magistrate-EIT/Other	1,708	2,593	1,124	1,000	1,250
319.30 · P/I - Garbage Collection	12,314	15,438	21,865	15,000	15,000
Total 319 · Penalty/Interest	43,464	54,340	56,232	42,150	45,250
321 · Licenses & Permits					
321.61 · Soliciting Permits	70	20	740	50	250
310.70 · Mechanical Devices	5,400	5,100	4,800	5,000	5,000
321.80 · Cable Franchise Fees	74,933	77,939	86,607	92,000	95,000
321.90 · Business Licenses	2,740	2,550	2,720	2,500	2,500
322.80 · Street Openings	7,382	10,719	8,946	9,000	10,000
322.83 · Truck Parking Permits	330	290	150	100	100
Total 321 · Licenses & Permits	85,455	91,519	99,163	103,650	112,850
331 · Fines & Forfeits					
331.13 · Fines-Magistrate/County	42,396	46,014	39,955	40,000	40,000.00
331.14 · M/Veh Violations/State lice	5,873	4,891	4,360	5,000	5,000.00
Total 331 · Fines & Forfeits	48,269	50,905	44,315	45,000	45,000

Category	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ADOPTED 2016
341 · Interest Earnings					
341.01 · Income on Investments	674	562	487	500	500
342.0 Rents and Royalties	-	-	-	25,000	25,000
Total 341 · Interest Earnings	674	562	487	25,500	25,500
354 · Grant Proceeds					
354.02 · DARE Grant	-	-	-	-	-
354.15 · Act 101 Recycling Grant	3,315	4,407	2,358	4,000	4,000
354.20 · Miscellaneous Grants	2,873	1,996	-	-	4,500
354.25 · DCNR-Parks, Rec Study	-	-	-	-	1,000
Total 354 · Grant Proceeds	6,188	6,403	2,358	4,000	9,500
355 · State Entitlements					
355.01 · PURTA	3,648	3,675	3,683	3,675	3,650
355.04 · Liquor Licenses	1,000	1,000	1,000	1,000	1,000
355.05 · Pension State Aid	109,836	108,762	104,562	105,000	106,000
355.07 · Foreign Fire Fund	28,872	32,682	30,967	32,000	32,000
355.09 · Act 13 Impact Fee	139	254	351	350	500
357.01 · 1% Sales Tax	210,059	203,492	211,372	200,000	200,000
Total 355 · State Entitlements	353,554	349,865	351,935	342,025	343,150

Category	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ADOPTED 2016
358 · Intergov. Contract Services					
358.10 · Police Services-Thornburg	82,335	84,805	87,349	90,640	93,169
358.11 · Fire Protection Services	8,500	8,500	8,500	8,500	8,500
358.12 Reimb Code Officer Veh Exp	-	-	-	-	1,500
Total 358 · Intergov. Contract Services	90,835	93,305	95,849	99,140	103,169
360 · Charges For Service					
360.03 - Lein Letters	2,380	-	-	-	-
361.00 · Jordan-Trash Billing Fee	4,533	5,115	5,340	5,000	7,000
361.33 · Conditional Use Hearing	-	1,150	500	500	500
361.34 · Zoning Hearing Board Fees	1,850	1,000	-	2,500	1,000
361.70 · Police Application Fees	-	1,400	-	1,500	-
362.11 · Sale of Accident Reports	2,265	1,780	1,635	1,500	1,500
362.141 · Crossing Guard Reimb.	39,779	37,274	45,911	36,925	40,500
362.41 · Bldg./Elec. Permit Fees	17,094	26,585	12,493	15,000	15,000
362.48 · Rental Inspection Fee	2,735	5,818	4,811	4,500	5,000
362.50 · Zoning Use Permits	3,580	3,890	3,395	3,000	2,500
362.51 · Occupancy Permits	6,365	6,265	4,410	4,000	4,000
363.51 · PennDot Snow Removal	6,128	7,205	6,692	6,500	6,000
Total 360 · Charges For Service	86,709	97,483	85,187	80,925	83,000
364 · Sanitation - Garbage Collection					
364.30 · Current Garbage Collection Fee	309,793	328,096	329,904	499,745	465,000
364.35 · Prior Garbage Collection Fee	44,808	56,168	92,339	55,000	50,000
Total 364 · Sanitation - Garbage Collection	354,602	384,264	422,242	554,745	515,000

Category	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ADOPTED 2016
367 · Recreation Fees					
367.20 · Pool Passes	35,704	33,358	27,763	30,000	25,000
367.21 · Pool General Admission	30,836	20,775	25,725	25,000	33,000
367.22 · Swimming Lessons	3,884	2,160	3,115	3,000	3,000
367.23 · Pool Rentals	5,754	4,482	3,747	5,000	3,000
367.24 · AquaRobics	816	429	360	800	500
367.25 · Chair Rentals-Locks	861	708	789	850	1,000
367.40 · Pool Concessions	18,626	13,470	15,854	15,000	19,000
367.41 · Community Center Rentals	1,950	950	1,200	1,000	2,000
367.42 · Park Shelter Rentals	3,240	3,420	2,525	3,500	3,000
367.50 · Senior Dinner-Fees	2,717	3,465	3,065	2,000	2,000
367.52 · Fundraising-Recreation Pool	-	5,443	17,417	9,500	1,500
Total 367 · Recreation Fees	104,387	88,659	101,560	95,650	93,000
380 · Misc. Revenues					
380.01 · Refunds on Current Expenditures	1,172	14,940	4,709	1,000	1,000
380.02 · Other	24,743	6,471	74,934	1,000	1,000
380.03 · Insurance Dividends	16,973	25,610	24,709	20,000	25,000
380.05 · Drug Task Force OT	1,396	1,029	-	1,000	500
380.04 – Reimb. Comprehensive Plan	-	-	-	-	17,300
Total 380 · Misc. Revenues	44,283	48,051	104,352	23,000	44,800

Category	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ADOPTED 2016
388 – Fiduciary Funds					
388.01 – Police Pension Contribute			34,516	36,000	37,000
Total 388 – Fiduciary Funds			34,516	36,000	37,000
390 · Other Financing Sources					
391.10 · Sale of Fixed Assets	-	10,204	-	-	-
391.20 · Compensation of Fixed Assets	6,336	14,251	14,514	5,000	5,000
Total 390 · Other Financing Sources	6,336	24,455	14,514	5,000	5,000
392 · Interfund Transfers					
392.84 · Trf from Cap. Reserve Fund	30,000	90,000	-	-	-
392.85 · Trf From Highway Aid	118,315	115,510	125,443	115,000	157,000
392.86 · Trf From Sewer Account	66,115	-	-	-	-
392.88 · Trf from Road Tax Fund	-	-	-	5,000	-
392.93 - Trf In – Capital Projects	-	-	622,842		
Total 392 · Interfund Transfers	214,430	205,510	748,285	120,000	157,000
395 · Refunds of Prior Years					
395.02 · Gasoline Tax Refund	150	-	-	-	1,500
395.04 · Other	2,787	20	250	-	-
399.00 · Reserve Fund Carryover				150,000	499,381
Total 395 · Refunds of Prior Years	2,938	20	250	150,000	500,881
Total Revenues	3,969,616	4,042,195	6,031,005	4,233,785	4,597,100.

FUND 01 – GENERAL FUND EXPENDITURE DETAIL

Category	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ADOPTED 2016
400 · Borough Administration					
400.11 · Salary of Council	-	-	8,300	8,400	8,400
400.14 · Clerical - Part-time	-	18,660	27,840	25,000	21,000
400.141 · Clerical - Full-time	36,628	6,279	-	7,800	-
400.154 · Health & Accident & STD	1,000	1,026	656	1,050	1,100
400.156 · Hospitalization	38,524	39,250	16,716	25,875	45,000
400.161 · Social Security	10,911	14,356	11,934	14,160	15,000
400.162 · Unemployment Compensation	1,848	3,286	2,763	2,250	2,500
400.163 · FSA	1,520	832	590	1,500	1,500
400.164 · HRA	2,089	2,909	342	3,000	3,000
400.17 · Retirement Incentive-Admin	-	5,000	5,000	5,000	6,000
400.21 · Office Supplies/Postage	4,014	5,953	4,132	4,000	4,000
400.22 · Newsletter-Printing/Postage	1,600	-	2,162	2,000	1,000
400.26 · Minor Equipment	-	150	300	1,000	1,000
400.30 · Computer HW/SW Maint	1,209	429	169	4,000	1,000
400.32 · Communications	5,128	3,834	13,478	5,000	5,000
400.33 · Travel Expense	970	941	532	1,200	1,000
400.34 · Advertising	4,389	2,642	4,257	3,500	2,500
400.35 · Bonds	315	285	285	500	500
400.354 · Worker's Compensation	1,045	4,123	7,098	5,700	1,000
400.356 · Drug & Alcohol Testing	-	-	-	2,500	1,500
400.37 · Maint. & Repairs Equipment	2,566	2,748	1,583	2,500	2,000
400.38 · Postage Meter Rental	540	540	540	1,000	1,000
400.39 · Equipmt. Lease - Copier	6,577	6,319	8,269	8,800	8,000

Category	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ADOPTED 2016
400.42 · Council-Conventions, Training	952	1,830	1,087	12,000	8,000
400.43 · Subscriptions-Dues	2,432	3,087	3,175	3,000	2,000
400.45 · Payroll Contract	5,505	5,781	7,090	6,200	6,500
400.74 · Major Equipment	998	8,504	12,993	15,500	5,000
401.11 · Mayor - Salary	-	-	1,800	1,800	1,800
401.42 · Mayor - Membershp Dues/Seminars	115	30	230	150	200
402.11 · Auditing - Professional Auditor	11,000	7,575	8,000	8,000	12,500
402.12 · Salary - Treasurer	2,475	2,750	3,000	2,700	2,700
404.31 · Solicitor Expenses	36,111	33,737	61,779	50,000	35,000
404.32 · Legal-Litigation	51,730	14,420	12,083	20,000	5,000
404.332 · Labor Counsel	-	16,403	3,344	5,000	12,000
405.12 · Salary – Admin. Assist	38,600	40,387	41,598	42,031	38,000
405.13 · Salary - Manager	65,000	65,000	26,394	68,000	83,500
405.131 - Prof. Contract- Manager			33,452	14,000	0
405.14 · Salary - Dir. of Boro Services	-	47,577	35,389	27,500	0
405.141 - Prof. Contract-Dir. Boro Svcs			24,280	27,500	0
405.18 · Stipend Council Meetings	720	700	720	750	0
406.46 · Training Seminars--Admin.	1,099	761	1,541	5,000	5,000
407.32 · IT Expenses	-	4,270	1,748	6,500	4,000
408.31 · Engineer Retainer	1,300	1,000	800	1,200	1,200
Total 400 · Borough Administration	338,910	373,376	397,467	452,566	355,400

Category	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ADOPTED 2016
403 · Tax Collection					
403.11 · Salary -RE Tax Collector	480	480	480	500	500
403.351 · Bond - RE Tax Collector	368	368	368	400	400
403.46 · Jordan-Liens-Sher Sales	4,796	5,223	14,802	10,000	10,000
403.461 · Jordan - Garbage Fees	9,351	10,025	13,307	17,000	17,000
403.462 · Jordan- R/E Tax-Current	7,560	7,410	7,464	7,500	7,500
403.463 · Jordan-R/E Tax -Prior	6,372	4,989	12,306	12,000	15,000
403.47 · Jordan Act 511 Fees	13,233	14,246	11,300	12,000	12,000
403.48 · Jordan-Act 32 SWTax District	8,627	13,711	14,529	15,500	15,000
403.76 · RAD Tax Payment	7,643	4,474	-	500	-
491.02 – RE Tax Refund – Prior	-	-	-	-	1,000
491.03 · Refunds - OPT	240	948	116	500	500
491.06 · Refunds - Trash Collection	-	-	-	500	500
Total 403 · Tax Collection	58,671	61,873	74,672	76,400	79,400
409 · Municipal Properties					
409.21 · Maintenance Supplies	4,930	1,702	1,165	2,000	1,500
409.26 · Minor Equipment	387	453	578	500	500
409.35 · R/E Taxes	344	-	-	400	-
409.36 · Utilities	21,620	21,551	22,332	23,000	21,000
409.361 - Utilities-District Magistrate	-	-	-	6,000	6,000
409.37 · Repairs/Maintenance	17,856	19,001	28,479	19,000	19,000
409.371 - Repairs/Maint Dist. Magist	-	-	-	6,000	5,000
409.45 · Contracts - Custodian/Mats	7,358	7,782	7,066	8,000	8,000
409.50 · Municipal Prop. Misc.	1,287	1,693	-	4,000	3,000
409.71 – Cap Improvements-Dist Mag	-	-	-	10,000	5,000
409.76 · Refunds - Other	-	-	-	100	100
Total 409 · Municipal Properties	212,669	182,440	79,570	79,000	69,100

Category	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ADOPTED 2016
410 · Police Services					
410.12 · Salaries - Police Officers	507,096	525,326	530,109	560,496	565,000
410.121 · Salary - Chief	83,116	85,925	88,502	86,465	89,000
410.13 · Longevity - Police	2,750	3,800	3,800	3,050	3,000
410.14 · Salary - Police Secretary	37,801	6,593	-	31,200	36,000
410.141 · Salaries - PT Secretary	-	18,880	19,960	-	-
410.154 · Health & Accident & STD	4,181	3,756	4,026	4,000	4,000
410.156 · Hospitalization	159,092	156,293	133,207	138,780	135,000
410.161 · Social Security	58,613	61,542	61,696	61,470	62,000
410.162 · Unemployment Compensation	10,581	11,196	12,149	8,000	8,500
410.163 · FSA	3,146	1,604	2,789	4,500	4,500
410.164 · HRA	4,884	5,288	5,130	7,000	6,000
410.17 · Retirement Incentive-P/D Secy	-	5,000	5,000	5,000	0
410.18 · Wages - Crossing Guards	73,701	76,499	75,654	75,850	81,000
410.181 · Wages - Jail Guards	488	410	905	500	1,000
410.19 · O.T. Police (Non DANET)	9,777	26,293	19,030	20,000	20,000
410.191 · Court /School - Reimb Expenses	788	940	1,463	2,000	2,000
410.192 · Court Overtime	30,879	37,679	43,595	40,000	40,000
410.193 · DANET O.T. (See 380.05 offset)	1,377	1,175	-	3,000	3,000

Category	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ADOPTED 2016
410.21 · Office Supplies/Postage	2,834	2,327	3,048	3,000	3,000
410.22 · Ammunition	1,108	-	1,334	1,500	1,500
410.23 – Uniform Allowance	6,803	8,227	8,831	7,700	7,700
410.232 · Uniform Allowance - Crossing Gu	515	554	860	1,250	1,250
410.24 · Fuel Expense	23,398	17,662	16,223	21,000	15,000
410.25 · Maintenance Equip.-Supplies	866	956	2,289	2,500	3,500
410.26 · Minor Equipment	3,030	4,789	5,738	5,000	5,000
410.31 · Arbitration Fees	300	12,854	-	-	-
410.32 · Communications	9,881	9,744	12,706	15,000	15,000
410.321 · IT Expense	-	1,505	4,233	5,000	5,000
410.354 · Worker's Compensation	55,234	51,174	42,813	44,445	42,000
410.355 · Worker's Comp.–School Guards	6,575	6,000	5,134	6,275	6,500
410.37 · Vehicle Maintenance	7,808	5,248	6,387	10,000	10,000
410.42 · Dues Police Chief	629	665	760	800	900
410.421 · Dues - Police Officers	455	400	400	500	500
410.45 · Animal Control	2,410	-	2,145	4,800	4,800
410.53 · Civil Service Commission	583	3,056	556	3,000	2,000
410.74 · Capital Outlay	29,605	32,308	36,000	36,000	72,000
410.75 · Training - Police Officers	3,080	3,765	5,090	8,000	8,000
410.751 · Training - Police Chief	-	263	65	1,500	1,500
410.76 · Computer Expense	3,669	8,705	5,034	10,000	10,000
410.77 - Video Recording Devices	-	-	-	8,000	8,000
Total 410 · Police Services	1,147,051	1,198,402	1,166,661	1,246,581	1,283,150

Category	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ADOPTED 2016
411 · Fire Protection					
411.10 · Physicals-Annual CVFD	227	2,092	452	2,000	2,000
411.22 · Operating Supplies	2,730	2,739	3,497	2,000	2,000
411.23 · Minor Equip. Repair	3,091	1,564	1,511	2,000	5,000
411.231 · Minor Equip. Purchase	8,782	13,509	7,281	7,300	5,000
411.24 · Fuel, Oil	4,887	3,644	5,044	4,500	4,000
411.32 · Communications	10,795	5,717	4,378	5,000	5,000
411.354 · Worker's Compensation	19,735	16,061	17,226	16,000	15,000
411.37 · Vehicle Maintenance	14,938	7,914	14,140	13,500	11,500
411.38 · Hydrant Rental	23,791	23,809	21,884	23,250	23,250
411.45 · Equip. Inspection & Testing	7,167	7,998	7,518	7,500	5,000
411.53 · Annual Contribution	1,000	1,000	1,000	1,000	40,000
411.70 · Major Equipment	10,010	18,980	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	37,400	37,400	37,400	37,400	37,400
411.901 · Trf to Minor Equipment	-	-	-	-	22,000
Total 411 · Fire Protection	159,552	157,427	180,515	154,450	192,150

Category	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ADOPTED 2016
413 · Building Inspection					
413.12 · Salary - Fire Marshal	205	116	30	250	500
413.13 · Salary - Ordinance Officer	10,140	8,680	10,269	10,000	12,000
413.14 · Zoning inspections	8,224	8,444	7,716	8,500	8,500
413.15 · Training & Education	105	500	225	500	500
413.161 · Social Security	791	679	807	765	800
413.162 · Unemployment Comp	675	300	647	530	500
413.21 · Office Supplies	511	120	475	550	500
413.32 · Communic/Internet - Ord.	563	277	1,393	1,200	1,200
413.24 – Fuel Expense	-	-	-	-	1,000
413.354 · Worker's Compensation	54	292	524	800	500
413.37 – Vehicle Repairs	-	-	-	-	3,000
413.45 · Demolition-Blight Props	-	-	-	40,000	10,000
413.47 · Bldg Permit DCED	160	80	184	200	200
414.12 · Bldg Permit-Inspection Fees	14,179	21,353	10,636	20,000	12,000
414.14 · ZHB - Court Reporter/Sec'y	615	380	-	-	250
414.21 · ZHB Office-Adv-Postage	615	475	-	-	400
414.31 · ZHB Legal Services	1,384	1,583	-	-	1,500
414.41 · ZHB Fee Refunds	-	-	-	-	-
414.46 · Recodify Boro Ordinances	1,195	1,195	1,195	2,000	4,000
Total 413 · Building Inspection	39,418	44,474	34,102	85,295	57,350
427 · Refuse - Recycling Removal					
427.10 · Garbage Contract	295,034	305,480	305,480	431,000	436,860
427.12 · Recycling Contract	59,197	61,413	61,413	70,000	69,190
Total 427 · Refuse - Recycling Removal	354,231	366,893	366,893	501,000	506,050

Category	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ADOPTED 2016
430 · Public Works Department					
430.10 – Salary – PW Director	-	-	-	-	65,000
430.14 · Salaries – FT - Laborers	235,298	229,380	255,300	286,010	283,000
430.15 · PW Overtime Pay	4,014	6,709	3,451	5,500	5,000
430.154 · Health & Accident & STD	2,016	1,720	1,879	2,300	2,300
430.156 · Hospitalization	88,730	78,635	80,396	82,000	110,000
430.16 · Wages PT Regular	158	7,438	30,645	16,000	10,000
430.161 · Social Security	19,914	19,780	23,866	25,000	25,000
430.162 · Unemployment Comp	4,812	4,912	6,395	5,150	3,500
430.163 · FSA	862	702	1,600	3,000	3,000
430.164 · HRA	2,200	2,296	2,534	5,500	5,500
430.18 · Wages - PT Seasonal	17,878	17,865	18,674	19,000	25,000
430.21 PW – Misc. Supplies	3,758	1,609	1,187	2,000	2,000
430.23 · Uniforms	4,818	5,840	5,430	6,200	6,200
430.24 · Fuel	14,086	11,303	12,361	13,500	11,000
430.25 · Repairs - Maintenance	8,740	3,783	7,846	6,000	6,000
430.26 · Small Tools	3,414	1,939	5,612	3,000	3,000
430.27 - Computer H/W & Internet			100	100	0
430.31 · Engineering Services	35,911	42,179	39,590	32,000	45,000
430.32 · Communications	2,162	3,076	3,252	3,500	3,500
430.354 · Worker's Compensation	30,682	21,955	20,011	22,400	23,500
430.356 · Drug/Alcohol Testing			-	750	1,000
430.36 · Utilities	5,991	6,481	6,231	7,500	7,500
430.37 · Vehicle Repairs	18,205	14,068	17,521	15,000	15,000
430.42 · Seminars	299	-	135	1,500	1,000

Category	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ADOPTED 2016
430.74 · Capital Outlay - minor equip	5,766	7,881	8,762	10,000	5,000
430.741 · Capital Outlay - truck	17,415	17,416	-	0	0
430.742 · Pub.Works - Cap. Outlay Equip	10,030	7,000	41,022	0	12,000
432.14 · Salaries Snow Removal	5,815	12,851	6,941	11,500	11,500
432.22 · Anti-Skid Materials	20,111	69,262	44,553	35,000	45,500
433.22 · Signs & Posts	3,076	1,367	4,763	5,000	5,000
433.45 · Signals Maintenance	858	5,317	493	2,500	3,000
433.451 · Electricity Signals	3,946	3,718	3,420	4,200	4,200
434.45 · Street Lighting	92,913	91,906	85,557	92,700	90,000
435.22 · Material Curbing Supplies	324	-	274	500	500
435.245 · Stairs and Sidewalks	-	1,396	1,122	5,000	5,000
438.22 · Material Roads Supplies	9,070	11,565	10,327	15,000	12,000
438.38 · Rental Equipment	1,332	119	866	2,500	2,500
Total 430 · Public Works Department	674,601	711,469	752,115	746,810	858,200

Category	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ADOPTED 2016
452 · Recreation					
452.01 · Social Security	5,743	5,189	4,720	5,500	6,000
452.14 · Wages - Pool Personnel	63,334	60,414	55,090	60,000	65,000
452.15 · Wages - Pool Concess.	11,660	7,229	6,755	7,000	11,000
452.162 · Unemployment Comp	5,068	4,602	4,329	4,500	1,000
452.20 · Pool License, Permit, Training	363	840	595	600	1,500
452.21 · Supplies	1,386	1,108	207	1,500	1,000
452.22 · Pool Filtration	11,089	4,601	7,480	10,000	10,000
452.23 · Oper/Supplies, Permits, Training	3,357	7,615	6,042	6,000	5,000
452.25 · Pool Repairs/Maintenance	5,760	2,927	465	6,000	6,000
452.26 · Pool Minor Equipment	-	1,950	0	3,500	3,500
452.27 · Computer H/W & Internet	-	421	894	600	500
452.31 · Rec. Comprehens. Plan Services	59,101	5,427	4,454	-	0
452.32 · Communications	538	649	454	500	500
452.354 · Worker's Compensation	5,358	5,048	4,556	5,250	4,200
452.36 · Utilities	12,542	9,111	9,634	10,000	9,000
452.37 · Pool Bldgs - Rep/Maint	2,910	5,248	3,897	7,000	5,000
452.371 · Concession - Rep/Maint/Eq	474	1,732	2,221	2,500	2,500
453.21 · Supplies - Concession Stand	9,468	13,938	9,075	10,000	12,000
453.23 · Sr. Dinner (offset 367.50)	3,082	4,130	3,450	3,500	3,500
453.49 · Rec. Activities - Expenses	-	2,292	3,231	3,000	1,000
Total 452 · Recreation	201,234	145,021	127,550	146,950	148,200

Category	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ADOPTED 2016
454 · Parks & Shade Trees					
454.25 · Maintenance Supplies	2,118	140	428	2,500	2,500
454.26 · Minor Equipment	1,654	-	992	2,500	2,500
454.36 · Utilities	3,967	4,533	6,511	6,200	4,000
454.37 · Maintenance - Repairs Services	5,319	4,617	4,510	6,000	6,000
454.74 · Capital Purchases- Improvements	4,184	60,000	85,575	-	0
454.75 · Park Equip.- Cap.Improvements	809	-	1,225	-	5,000
454.76 · Refunds - Park Shelters	45	120	70	100	100
455.22 · Shade Tree Operating Supplies	294	150	550	500	500
455.45 - Shade Tree - Arborist	-	-	-	4,000	4,000
455.45 · Tree Maint.- Plantings	4,965	5,948	3,271	6,000	6,000
455.46 · Boro Gardens	2,785	1,288	319	1,000	1,000
Total 454 · Parks & Shade Trees	26,139	76,796	103,451	28,800	31,600
456 · Community Services					
456.54 · Library Contributions	57,833	58,500	60,000	60,000	70,000
458.22 · Comm Ctr Supplies	-	-	-	200	200
458.55 · Crafton Performing Arts	-	-	-	250	250
458.56 · Borough Tributes	542	1,461	200	200	200
458.57 · Misc. Contributions	-	100	-	250	250
462.34 · Community Dev/Promotion	-	-	-	3,000	3,000
Total 456 · Community Services	58,376	60,061	60,910	63,900	73,900

Category	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ADOPTED 2016
471 · Debt Services - Principal					
471.10 · Principal PNC 2005 Loan	186,674	194,024	99,833	-	-
471.20 · Principal-PNC Bridge Loan	-	-	-	-	-
471.21 · PNC-Duncan Gen Ob Note	-	-	124,101	252,045	257,500
Total 471 · Debt Services - Principal	186,674	194,024	223,934	252,045	257,500
472 · Debt Services - Interest					
472.10 · Interest - PNC 2005 Loan	15,332	7,983	1,115	0	-
472.21 · PNC-Duncan Prop-Interest	-	-	13,050	22,543	17,000
Total 472 · Debt Services - Interest	15,332	7,983	14,165	22,543	17,000
480 · Insurance					
480.03 · Drug Screening	988	728	1,287	1,750	1,500
486.00 · Comp Liability/Property Ins	56,117	60,539	65,070	65,000	70,000
486.81 · Property Loss Claims- Borough	25,312	18,788	15,919	11,000	11,000
486.82 · Property Loss-Damages - Other	-	1,000	-	2,000	2,000
Total 480 · Insurance	82,418	81,056	82,276	79,750	84,500

Category	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	ADOPTED 2016
483 · Agency And Trust					
483.001 – Police Pension Contrib.	-	-	34,515	36,000	37,000
483.02 · Foreign Fire Relief	28,872	32,682	30,967	32,000	32,000
483.10 · Police Pension Fund MMO	171,478	76,741	79,900	98,719	71,000
483.30 · Employee Pension Fund MMO	119,611	103,596	99,533	96,431	65,000
Total 483 · Agency And Trust	319,961	213,019	244,916	263,150	205,000
492 · Interfund Operating Transfers					
492.30 · Transf. to Capital Fund	10,000	10,000	10,000	34,545	378,600
492.32 · Trf-PW Cap. Reserve Fund	15,000	15,000	-	-	-
492.33 · Trf-Duncan Property fund	75,000	75,000	-	-	-
492.35 · TRF-Recreation Cap. Reserve	-	-	-	-	-
Total 492 · Interfund Operating Transfers	100,000	100,000	10,000	34,545	378,600
	3,975,237	3,974,312	6,044,618	4,233,785	4,597,100
Excess of Revenue over Expenses	(5,621)	67,883	-13,612	0	(0)

FUND 05 – SEWER FUND

Income	Category	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 ADOPTED
	319 · Interest/Penalty-Jordan	0	15,105	28,464	25,000	25,000
	341 · Interest on Investment-PLGIT	195	99	16,359	100	100
	364 · A/R - Accts Receivable Deposits	1,394,358	1,505,932	1,721,366	1,633,980	1,724,000
	380 · Other - Alcosan Billing Reimb.	5,167	5,327	5,605	5,600	6,000
	381 · Reimb. Current Exp	140	0	0	100	100
	382 · Misc Income-Grants, Tap-In Fees	59,741	119,118	25,437	0	0
	397 Transfer from Special AP Res			140,227	0	0
	399 · Sinking Fund Carryover			0	0	0
	<i>Total Income</i>	1,459,601	1,645,582	1,937,458	1,664,780	1,755,200

Category	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 PROPOSED
Expense					
418 · Labor & Equip.- Reimb. Gen Fund	66,115	0	0	0	0
421 · Office Supplies-Postage	1,601	269	141	200	200
425 · Maint/Rep.Materials	11,570	37	6,361	15,000	5,000
430 · Billing Fee - PAWC/Jordan	27,708	53,310	57,960	60,000	60,000
431 · Prof. Services - Engineering	256,339	262,708	161,639	215,000	150,000
432 · Prof. Services - Legal	1,060	0	0	1,000	1,000
436 · Alocsan - Qtrly Usage Chgs	612,720	613,049	700,579	757,115	840,000
437 · Equipment Repairs	7,494	11,031	10,706	9,000	5,000
438 · Fuel - Sweeper- Trk#108	5,501	4,022	5,202	3,500	3,500
439 · Water-Street Sweeper			0	500	500
442 · Dues - Permits	9,269	3,128	7,339	7,500	7,500
445 · Vactor charge	21,909	20,615	18,279	20,000	15,000
446 · Munic. Claim Commission	2,622	2,108	4,321	6,500	4,000
470.1 · Principal - Pennvest I	43,897	45,190	46,531	47,000	48,000
470.2 · Principal - Pennvest II	35,825	33,631	34,507	35,000	15,000
471.1 · Interest - Pennvest I	22,440	21,147	19,806	21,150	19,000
471.2 · Interest - Pennvest II	9,183	14,921	14,045	15,950	35,000
472 · Cap. Improvement	118,228	207,472	448,928	0	0
473 · COA Requirements	464,229	553,203	171,658	450,000	497,000
475 · Cap Equipment Purchases	0	0	0	0	0
492 – Capital Reserves	0	0	0	0	49,000
491 · Refunds	1,003	-150	3,277	365	500
<i>Total Expense</i>	1,718,713	1,845,691	1,711,279	1,664,780	1,755,200
Excess of Revenue over Expenses	-259,112	-200,109	226,179	0	0

FUND 06 – ROAD TAX FUND

Category	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 ADOPTED
Income					
301.10 Road Tax - Current	346,927	345,627	322,477	340,000	461,500
301.20 Road Tax - Prior	22,331	21,776	18,402	20,000	20,000
319.01 Road Tax - P & I	6,492	5,424	5,636	5,500	7,500
380.01 Refund Prior Expenses	3,361	-	54,000	-	-
399.00 Road Fund Carryover	-	-	-	92,500	92,500
<i>Total Income</i>	379,111	372,827	404,870	458,000	581,500
Expense					
418.00 Labor-Equip Reimb GenFd	-	-	-	-	-
430.31 Engineering - Roads	17,882	17,496	25,379	40,000	60,000
430.35 Alley Pavement Program	-	-	-	8,000	-
438.22 Materials - Roads	-	-	-	-	-
438.38 Equipment Rental	-	-	-	-	-
438.45 Road - Contract Services	129,970	77,844	11,521	35,000	21,500
439.45 Road Paving Program	191,579	203,084	200,364	375,000	500,000
471.10 Debt Service - Principal	44,970	-	-	-	-
472.10 Interest - Debt Service	659	-	-	-	-
491.10 Tax Refunds - Current	758	-	-	-	-
491.20 Tax Refund - Prior	177	7,707	867	-	-
492.30 Transfer to Cap. Reserve	-	-	-	-	-
<i>Total Expense</i>	385,996	306,131	278,861	458,000	581,500
EXCESS OF REVENUE OVER EXPENDITURES	(6,885)	66,696	126,008	162,384	-

FUND 18 – CAPITAL PROJECT FUND

	2014 BUDGET	2015 ADOPTED BUDGET	2016 ADOPTED BUDGET
Income			
355.10 DCED - Growing Greener - Pool	-	250,000	250,000
355.20 DCED - Growing Greener-Clearview		50,000	25,000
355.12 DCED - Planning Grant	-	35,000	65,400
395.12 County Planning Grant		60,000	60,000
395.01 Transfer from General Reserve (PLGIT)	-	450,000	400,600
395.07 Transfer from Rental Account	-	125,000	40,000
399.00 Carryover Capital Fund	-	20,000	25,000
Total Income	-	990,000	866,000
Expense			
409.10 Municipal Building Upgrades	-	-	25,000
411.74 Firefighter SCBA Equipment			66,000
414.75 Multi-Municipal Plan	-	-	140,000
430.74 Public Works Equipment			75,000
439.100 Clearview Project			0
452.75 Pool Redevelopment	-	-	500,000
492.30 Reserved for Future Projects	-	-	60,000
Total Expense	-	-	866,000
EXCESS OF REVENUE OVER EXPENDITURES	-	-	-

SUPPLEMENTAL INFORMATION – ASSESSED VALUE

Assessed Values and Millage Calculations 2009-2015							
Fiscal Year	2009	2010	2011	2012	2013	2014	2015
Assessed Value	209,116,733	217,311,573	217,371,123	216,738,923	267,352,116	265,055,992	264,652,892
Millage Rate	0.00875	0.00875	0.00875	0.00875	0.00709	0.00709	0.00709
Tax Bills	1,829,771	1,901,476	1,901,997	1,896,466	1,895,527	1,879,247	1,876,389
Less 2% Discount	(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
Actual Collection (General)	1,383,105	1,399,814	1,397,748	1,412,780	1,379,039	1,380,000	1,380,000
Actual Collection (Road Tax)	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
Collection Rate	96.26%	94.40%	93.61%	94.68%	92.84%	93.67%	93.81%
Dollars Per Mill	197,263	201,038	199,405	201,109	243,253	243,300	243,300

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

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.

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. This position will be eliminated in 2016 and replaced with a Borough Clerk position, who will be responsible for similar duties and responsibilities.

Clerical support is paid from this category. Currently, the Borough provides part time clerical support to the Manager and the Borough Clerk positions.

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.

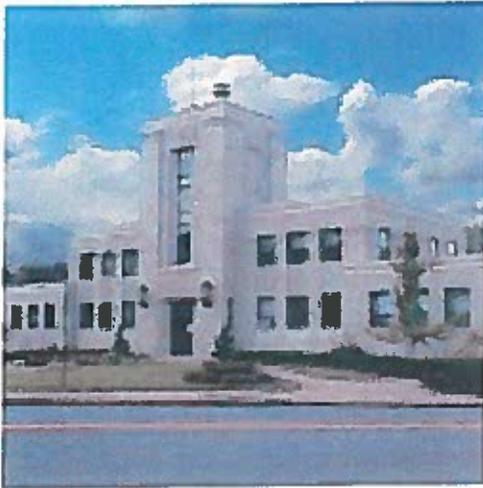
Auditing services are paid in this category for the Borough's annual independent audit that produces an annual DCED financial report that must be submitted to the state and general purpose financial statements that includes a management letter with recommendations related to financial management of the 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 was 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. This project has been put on hold for future consideration.

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.

Vehicle fuel is the expense for police vehicles. This category has maintained slightly decreased over the past year.

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 2016, included in the budget is the purchase of two (2) police vehicles to replace an aging vehicle.

Fire Department - 411

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 slightly decreased over the past year.

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

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. The Codification will be completed and updated in December 2015.

Vehicle – The Borough will adapt a retiring police vehicle for the use by the Code Enforcement Officers Officer. The cost for fuel, maintenance and repairs will be shared with the Borough of Ingram.

Refuse and Recycling - 427

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.

Public Works, Highway, Roads & Maintenance - 430

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

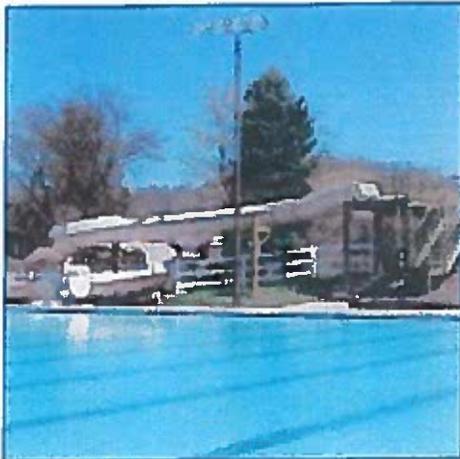
Street Signs and Markings are for street signs and any other traffic sign needed such as stop signs, yield signs, no parking signs, one-way signs etc.

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

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.

Capital Improvements – Coming in the Summer of 2016 is the NEW Crafton Pool/Splashpad. The Borough received a \$250,000 Grant through the Department of Community and Economic Development.

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 in 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

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.

Debt Service - Principal & Interest - 470

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.

Insurances - 480

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.

Agency and Trust - 483

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

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 05 – Sewer System Expenditure Descriptions

436.00

The Borough operates and maintains a combined sewer system, which is sent to Allegheny County Sanitary Authority (ALCOSAN) for treatment. Charges are based upon water consumption, and paid quarterly to ALCOSAN.

473.00

The Borough is expected to adopt a Resolution in December 2015 to enter into an Updated Interim Consent Order with the Allegheny Health Department and US Environmental Protection Agency. Corrective Action Plan expenses include CCTV, lining, point repairs, spot repairs of the combined sewer system as recommended by the Engineer. These repairs are a requirement of the Consent Order.

Fund 06 – Road Tax Fund

The Borough is responsible for approximately 34 miles of roads. The Road Tax Fund was established in 2009, a portion of the tax milage rate is designated to this fund, and is for the sole purpose for the improvements of Borough maintained roadways.

In 2016, the Borough budgeted for the repair/restoration of approximately 4,500 lf of Roadway (nearly 1 mile), including the Borough maintained portion of Steuben Street. PENNDOT has provided notification that Steuben Street will be paved from the Thornburg Bridge to Noble Avenue in 2016. The Borough will piggyback off PENNDOT Contract to include the Borough maintained portion.