



Borough of  
**CRAFTON**



..... **2018 Adopted Budget** .....

**GENERAL FUND AND SPECIAL REVENUE FUNDS**

Revised by Crafton Borough Council

January 17, 2018

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## BUDGET MESSAGE

To the Crafton Borough Council:

The following is the proposed draft 2018 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	\$4,404,500
Sewer Fund (05)	Proposed	\$1,852,000
Road Tax Fund (06)	Proposed	\$ 489,000
Capital Fund (18)	Proposed	<u>\$ 512,000</u>
TOTAL - All Funds		<i>\$7,257,500</i>



The Borough is expected to collect approximately the same amount of real estate tax in 2018 as in the previous few years. The Act 511 taxes are stable and increasing enough to provide sufficient revenue to support the Borough's operating costs. However, the amount of uncollected taxes may be significant. In 2017, the Borough has included Employer/Employment information on the Occupancy Permit and Landlord Application Forms and PSD Code information is included in the welcome letter sent to new residents.

New/replacement items included in the 2018 budget; replacement of one vehicle in the police department and the purchase of a 5-Ton Dump Truck in the Public Works Department. Approximately \$450,000 in road improvements and the same amount in sewer improvements to meet the consent order requirements.

The Borough will maintain the Tax Millage Rate for 2018; 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 including sewage fees, there will be no increase in 2018; while a slight increase for refuse collection.

**BUDGET SCHEDULE**

<b>BUDGET PHASES</b>	<b>STARTING</b>	<b>ENDING</b>
BUDGET REQUEST SHEETS TO DEPARTMENT HEADS	8.15.2017	9.11.2017
REVENUE PROJECTIONS PREPARED AND VERIFIED	9.12.2017	9.30.2017
EXPENDITURE PROJECTIONS PREPARED-STAFF MEETINGS	10.1.2017	10.13.2017
BUDGET WORKSHOP SESSIONS AND INTRODUCTION OF PROPOSED BUDGET	10.16.2017	11.9.2017
REVIEWS, EDITS, REVISIONS, UPDATES, ADVERTISEMENT	11.13.2017	11.22.2017
PRESENTATION OF BUDGET, PUBLIC INSPECTION, ADOPTION	11.24.2017	12.11.2017
YEAR END CLOSING ROUTINES AND FINAL REPORTING	12.12.2017	12.31.2017

**KEY DATES:**

WORKSHEETS TO DEPARTMENT DIRECTORS	AUGUST 25
BUDGET WORKSHOP SESSIONS 6: 30PM COUNCIL CHAMBERS	OCTOBER 16, OCTOBER 30, NOVEMBER 6, NOVEMBER 8 & NOVEMBER 15
INTRODUCTION OF PROPOSED BUDGET	NOVEMBER 27
THANKSGIVING HOLIDAY	NOVEMBER 23
ADVERTISEMENT AND INSPECTION PERIOD	NOVEMBER 27 – DECEMBER 10
ADOPTION OF BUDGET	DECEMBER 11
CHRISTMAS DAY	DECEMBER 25

## PUBLIC NOTICE

BOROUGH OF CRAFTON  
2018 BUDGET MEETINGS

Notice is hereby given that the Crafton Borough Council will hold 2018 Budget Workshop meetings at 6:30pm on Monday, October 16; Monday, October 30; November 6; Wednesday, November 8 and Wednesday, November 15, 2017. The Borough Council intends to introduce the 2018 Budget on Monday, November 27 at the regular Council meeting. The proposed budget will be available on or after November 28, 2017 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 2018 Budget on Monday, December 11, 2017 at the regular Council meeting.

Ann C. Scott, Borough Manager  
BOROUGH OF CRAFTON

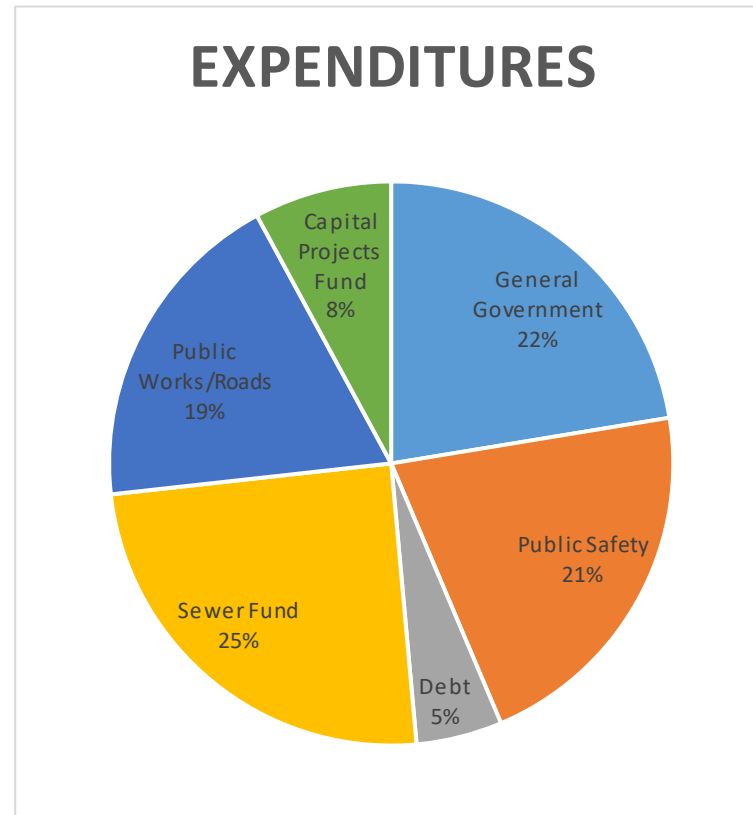
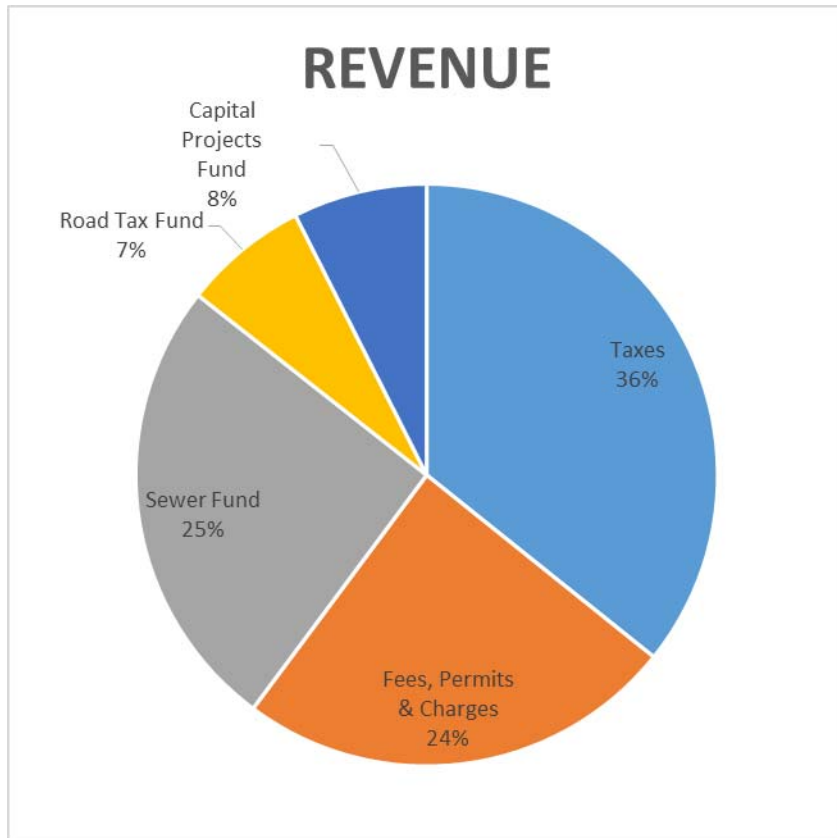
**FUND 01 – GENERAL FUND SUMMARY****Revenue Summary**

Revenue	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ADOPTED	2018 PROPOSED
301 Real Estate Taxes	1,472,645	1,439,840	1,514,149	1,511,754	1,487,250	1,496,750	1,504,500
310 Act 511 Taxes	1,098,312	1,161,355	1,111,849	1,085,147	1,035,000	1,031,000	1,119,500
321 License and Permits	85,455	91,519	99,157	135,551	112,850	125,850	126,850
331 Fines and Forfeits	48,269	50,905	44,615	44,072	45,000	44,000	44,000
341 Interest and Rents	674	562	487	28,457	25,500	26,000	26,500
355 State Entitlements	359,742	356,268	354,294	379,190	352,650	372,200	373,700
358 Intergovernmental	90,835	93,305	95,849	98,469	103,169	105,000	103,500
360 Charges for Services	86,709	97,483	85,187	98,236	83,000	80,500	89,000
364 Garbage and Recycling	354,602	384,264	422,243	499,576	515,000	520,000	535,000
367 Recreation Fees	104,387	88,659	101,560	101,837	93,000	103,350	112,900
380 Miscellaneous	44,283	48,051	138,867	115,995	44,800	47,600	44,000
390 Other Financing Sources	6,336	24,455	14,514	74,279	42,000	40,000	40,000
392 Interfund Transfers	214,430	205,510	748,285	137,295	157,000	165,000	174,000
395 Refunds-Prior Years	2,938	20	250	-22,068	500,881	131,750	111,050
<b>Total Revenues</b>	<b>3,969,616</b>	<b>4,042,195</b>	<b>4,731,056</b>	<b>4,289,443</b>	<b>4,597,100</b>	<b>4,289,000</b>	<b>4,404,500</b>

## Expenditure Summary

	2012	2013	2014	2015	2016	2017	2018
Expenditures	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ADOPTED	ADOPTED	PROPOSED
400 Administration	338,910	373,376	397,467	465,181	355,400	353,500	374,450
403 Tax Collection	58,671	61,873	74,672	82,510	79,400	80,900	85,900
409 Municipal Properties	212,669	182,440	79,570	62,545	69,100	57,100	56,600
410 Police Department	1,147,051	1,198,402	1,166,661	1,213,915	1,283,150	1,277,350	1,319,600
411 Fire Department	159,552	157,427	180,516	149,584	192,150	205,450	207,400
413 Building Inspection	39,418	44,474	34,102	49,607	57,350	59,950	61,900
427 Garbage and Recycling	354,231	366,893	366,893	499,256	506,050	516,950	533,000
430 Public Works	674,601	711,469	752,114	770,661	858,200	872,900	890,000
452 Recreation-Pool	201,234	145,021	127,550	142,771	148,200	165,000	165,000
454 Recreation-Parks	26,139	76,796	103,452	23,800	31,600	28,600	26,600
456 Community Services	58,376	60,061	60,910	60,570	73,900	72,200	77,700
470 Debt Service	202,006	202,006	238,099	274,104	274,500	295,300	323,550
480 Insurance	82,418	81,056	82,276	88,777	84,500	91,800	91,800
483 Agency Trust	319,961	213,019	244,915	264,120	205,000	212,000	191,000
492 Interfund Transfers	100,000	100,000	155,375	0	378,600	37,000	0
<b>Total Expenditures</b>	<b>3,975,237</b>	<b>3,974,312</b>	<b>6,044,618</b>	<b>4,147,401</b>	<b>4,597,100</b>	<b>4,289,000</b>	<b>4,404,500</b>

2018 BUDGET





## 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 will maintain the current levy real estate taxes for 2018 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 \$268,568,195 as of November 2017.

### 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 2017. 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 mandates 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. Employment information will be required as part of the Occupancy & Rental Permit applications.

**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

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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

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

**Burning Permits\* (New)** – annual permit required for residential outdoor burning apparatuses, \$10 fee.

**Dumpster Permits\* (New)** – is required for the placement of a dumpster, roll off container, bagster or storage unit on a public street, 30 day maximum, \$20 fee.

**Chicken Permits (New)** – annual permit required for residents wishing to keep Urban Chickens, \$10 fee.

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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 Building Inspector performs an inspection of the property to verify code compliance before the property is sold. This permit is also issued by the Building Inspection 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 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AS OF 9.30.2017	2018 BUDGET
<b>Revenues</b>						
<b>301 Real Estate Taxes</b>						
301 · Real Estate Taxes						
301.10 · Real Estate - Current	1,379,039	1,385,862	1,384,361	1,407,019	1,379,975	1,390,000
301.20 · R.E. Tax - Prior Year	5,433	7,973.74	8,271	7,900	2,442	5,000
301.30 · Road Tax Interfund Trf	843	20,349	-	-	-	-
301.35 · Road -Pen / Interest-Trf	264	1,718	-	-	-	-
301.50 · R.E. Tax - Delinq.-Leined	54,260	42,013	59,036	73173	43,912	55,000
<b>Total 301 · Real Estate Taxes</b>	<b>1,439,840</b>	<b>1,457,918</b>	<b>1,451,666</b>	<b>1,488,092</b>	<b>1,426,329</b>	<b>1,450,000</b>
<b>310 · Act 511 Taxes</b>						
310.10 · Real Estate Transfer	58,301	52,214	55,028	88,422	67,224	58,000
310.21 · EIT - Current	526,291	567,203	573,937	587,162	410,819	556,500
310.22 · EIT - Prior	296,640	276,068	243,989	253,059	214,819	250,000
310.23 – EIT – Delinquent	-	-	-	-	43,941	50,000
310.31 · Mercantile - Current	115,653	114,646	114,268	110,645	83,001	100,000
310.32 – Mercantile – Prior	-	-	-12,672	-	-	-
310.36 · Business Privilege- Current	58,162	48,593	61,143	59,893	60,620	60,000
310.361 Business Privilege - Prior	-	2,447	-	-	-	-
310.51 · LST-OccTaX - Current	46,868	45,878	49,454	51,609	37,147	45,000
<b>Total 310 · Act 511 Taxes</b>	<b>1,107,015</b>	<b>1,111,849</b>	<b>1,085,171</b>	<b>1,150,790</b>	<b>917,572</b>	<b>1,119,500</b>



Category	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AS OF 9.30.2017	2018 BUDGET
<b>319 · Penalty/Interest</b>						
319.01 · P/I Real Estate Taxes	22,692	19,903	29,996	3,174	2,595	5,000
319.02 – P/I Delq. RE Taxes	0	0	0	34,100	27,805	25,000
319.12 · P/I EIT	12,189	11,651	12,068	8,821	741	1,000
319.122 – P/I EIT Delinquent	-	-	-	-	4,106	5,000
319.13 · P/I Mercantile	907	357	193	423	526	500
319.15 · P/I OPT	1	3	21	22	30	-
319.18 · P/I Business Privilege	519	1,329	368	608	149	500
319.20 · Magistrate-EIT/Other	2,593	1,124	1,959	1,120	42	500
319.30 · P/I - Garbage Collection	15,438	21,865	15,483	18,513	2,443	2,000
319.302 – P/I Garbage – Delinquent	-	-	-	-	26,334	15,000
<b>Total 319 · Penalty/Interest</b>	<b>54,340</b>	<b>56,232</b>	<b>60,088</b>	<b>67,332</b>	<b>64,773</b>	<b>54,500</b>
<b>321 · Licenses &amp; Permits</b>						
321.61 · Soliciting Permits	20	740	1,070	110	1,480	250
310.70 · Mechanical Devices	5,100	4,800	4,800	2,850	4,200	4,000
321.80 · Cable Franchise Fees	77,939	86,607	112,997	111,413	84,337	112,000
321.90 · Business Licenses	2,550	2,720	2,540	2,450	2,010	2,500
322.80 · Street Openings	10,719	8,946	13,704	10,989	16,171	8,000
322.81 – Pole Permits	-	-	-	120	60	-
322.83 · Truck Parking Permits	290	150	440	310	230	100
<b>Total 321 · Licenses &amp; Permits</b>	<b>91,519</b>	<b>99,163</b>	<b>135,551</b>	<b>128,242</b>	<b>108,488</b>	<b>126,850</b>
<b>331 · Fines &amp; Forfeits</b>						
331.13 · Fines-Magistrate/County	46,014	39,955	39,738	38,595	26,397	40,000
331.14 · M/Veh Violations/State lice	4,891	4,360	4,333	4,703	2,342	4,000
<b>Total 331 · Fines &amp; Forfeits</b>	<b>50,905</b>	<b>44,315</b>	<b>44,071</b>	<b>43,298</b>	<b>28,739</b>	<b>44,000</b>

Category	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AS OF 9.30.2017	BUDGET 2018
<b>341 · Interest Earnings</b>						
341.01 · Income on Investments	562	487	250	2,558	3,935	1,500
342.00 Rents and Royalties	-	-	28,151	25,320	17,435	25,000
<b>Total 341 · Interest Earnings</b>	<b>562</b>	<b>487</b>	<b>28,401</b>	<b>27,878</b>	<b>21,370</b>	<b>26,500</b>
<b>354 · Grant Proceeds</b>						
354.15 · Act 101 Recycling Grant	4,407	2,358	4,809	5,247	-	4,000
354.20 · Miscellaneous Grants	1,996	-	3,016	3,500	73,692	1,000
<b>Total 354 · Grant Proceeds</b>	<b>6,403</b>	<b>2,358</b>	<b>25,325</b>	<b>8,747</b>	<b>73,692</b>	<b>5,000</b>
<b>355 · State Entitlements</b>						
355.01 · PURTA	3,675	3,683	3,376	3,339	-	3,000
355.04 · Liquor Licenses	1,000	1,000	1,000	1,000	-	1,000
355.05 · Pension State Aid	108,762	104,562	101,942	111,256	118,946	115,000
355.07 · Foreign Fire Fund	32,682	30,967	31,086	30,945	28,193	29,000
355.09 · Act 13 Impact Fee	254	351	654	674	664	700
357.01 · 1% Sales Tax	203,492	211,372	215,807	217,567	163,759	220,000
<b>Total 355 · State Entitlements</b>	<b>349,865</b>	<b>351,935</b>	<b>353,865</b>	<b>364,781</b>	<b>311,562</b>	<b>368,700</b>

Category	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AS OF 9.30.2017	BUDGET 2018
<b>358 · Intergov. Contract Services</b>						
358.10 · Police Services-Thornburg	84,805	87,349	89,969	92,669	61,779	95,000
358.11 · Fire Protection Services	8,500	8,500	8,500	8,500	6,063	8,500
<b>Total 358 · Intergov. Contract Services</b>	<b>93,305</b>	<b>95,849</b>	<b>98,469</b>	<b>101,169</b>	<b>67,842</b>	<b>103,500</b>
<b>360 · Charges For Service</b>						
361.00 · Jordan-Trash Billing Fee	5,115	5,340	8,862	8,420	8,210	8,000
361.31 – Subdivision Fees	-	-	-	900	-	-
361.33 · Conditional Use Hearing	1,150	500	-	-	-	-
361.34 · Zoning Hearing Board Fees	1,000	-	1,000	1,500	500	1,000
361.70 · Police Application Fees	1,400	-	1,050	*	0	1,000
362.11 · Sale of Accident Reports	1,780	1,635	2,010	1,695	1,740	1,500
362.141 · Crossing Guard Reimb.	37,274	45,911	41,720	45,451	29,222	45,000
362.41 · Bldg./Elec. Permit Fees	26,585	12,493	17,548	12,134	25,284	10,000
362.48 · Rental Inspection Fee	5,818	4,811	6,590	3,480	4,770	4,500
362.50 · Zoning Use Permits	3,890	3,395	3,760	4,585	4,210	4,000
362.51 · Occupancy Permits	6,265	4,410	6,705	8,640	6,280	6,500
362.55 – Other Permits Code Enforce	-	-	-	-	690	500
363.51 · PennDot Snow Removal	7,205	6,692	8,577	6,450	-	7,000
<b>Total 360 · Charges For Service</b>	<b>97,483</b>	<b>85,187</b>	<b>98,236</b>	<b>93,266</b>	<b>80,906</b>	<b>89,000</b>
<b>364 · Sanitation - Garbage Collection</b>						
364.30 · Current Garbage Collection Fee	328,096	329,904	464,042	448,622	430,775	485,000
364.35 · Prior Garbage Collection Fee	56,168	92,339	35,534	47,772	84,588	50,000
<b>Total 364 · Sanitation –Garbage Collection</b>	<b>384,264</b>	<b>422,242</b>	<b>499,576</b>	<b>496,394</b>	<b>515,363</b>	<b>535,000</b>

Category	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AS OF 9.30.2017	BUDGET 2018
<b>367 · Recreation Fees</b>						
367.10 – Miniature Golf Pay to Play	.	..	.	.	110	100
367.20 · Pool Passes	33,358	27,763	22,885	32,150	31,655	31,000
367.21 · Pool General Admission	20,775	25,725	34,786	52,074	44,849	40,000
367.22 · Swimming Lessons	2,160	3,115	3,075	4,070	3,758	3,500
367.23 · Pool/Mini Golf Rentals	4,482	3,747	3,063	4,001	4,926	4,500
367.24 · AquaRobics	429	360	506	342	171	200
367.25 · Chair Rentals-Locks	708	789	1,006	1,176	1,274	1,000
367.30 – Sale of Wood Chips	-	-	-	220	135	100
367.40 · Pool Concessions	13,470	15,854	19,881	28,481	23,482	23,000
367.41 · Community Center Rentals	950	1,200	2,400	1,975	2,000	2,000
367.42 · Park Shelter Rentals	3,420	2,525	3,230	3,757	4,720	4,000
367.50 · Senior Dinner-Fees	3,465	3,065	2,825	2,264	1,450	2,000
367.52 · Fundraising-Recreation Pool	5,443	17,417	8,180	12,042	1,160	1,500
<b>Total 367 · Recreation Fees</b>	<b>88,659</b>	<b>101,560</b>	<b>101,837</b>	<b>142,552</b>	<b>119,690</b>	<b>112,900</b>
<b>380 · Misc. Revenues</b>						
380.01 · Refunds on Current Expenditures	14,940	4,709	434	12,462	641	1,000
380.02 · Other	6,471	74,934	16,230	114	333	1,000
380.03 · Insurance Dividends	25,610	24,709	31,486	33,930	48,577	35,000
380.04 – Reimb. Comprehensive Plan	-	-	-	763	-	-
380.05 · Drug Task Force OT	1,029	-	121	4,850	6,879	5,000
380.12 – Reimb. PD- Overtime Details	-	-	67,724	65,776	5,129	-
380.50 – Military Banners Receipts	-	-	-	-	15,915	2,000
<b>Total 380 · Misc. Revenues</b>	<b>48,051</b>	<b>104,352</b>	<b>115,995</b>	<b>117,895</b>	<b>77,474</b>	<b>44,000</b>

Category	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AS OF 9.30.2017	BUDGET 2018
<b>388 – Fiduciary Funds</b>						
388.01 – Police Pension Contribute	33,827	34,516	37,884	39,925	24,389	35,000
<b>Total 388 – Fiduciary Funds</b>	<b>33,827</b>	<b>34,516</b>	<b>37,884</b>	<b>39,925</b>	<b>24,389</b>	<b>35,000</b>
<b>390 · Other Financing Sources</b>						
391.10 · Sale of Fixed Assets	10,204	-	803	156	-	-
391.20 · Compensation of Fixed Assets	14,251	14,514	35,592	64,279	4,622	5,000
<b>Total 390 · Other Financing Sources</b>	<b>24,455</b>	<b>14,514</b>	<b>36,395</b>	<b>64,435</b>	<b>4,622</b>	<b>5,000</b>
<b>392 · Interfund Transfers</b>						
392.84 · Trf from Cap. Reserve Fund	90,000	-	-	-	-	-
392.85 · Trf From Highway Aid	115,510	125,443	137,295	161,347	168,031	174,000
392.86 · Trf From Sewer Account	-	-	-	-	-145	-
392.88 · Trf from Road Tax Fund	-	-	-	145	-	-
392.93 - Trf In – Capital Projects	-	622,842	-	-	-	-
<b>Total 392 · Interfund Transfers</b>	<b>205,510</b>	<b>748,285</b>	<b>137,295</b>	<b>161,492</b>	<b>167,886</b>	<b>174,000</b>
<b>395 · Refunds of Prior Years</b>						
395.02 · Gasoline Tax Refund	-	-	-	-	-	-
395.04 · Other	20	250	1,653	-	842	-
399.00 · Reserve Fund Carryover	-	-	-	-	-	111,050
<b>Total 395 · Refunds of Prior Years</b>	<b>20</b>	<b>250</b>	<b>1,653</b>	<b>0</b>	<b>842</b>	<b>111,050</b>
<b>Total Revenues</b>	<b>4,042,195</b>	<b>4,731,000</b>	<b>4,289,387</b>	<b>4,496,277</b>	<b>4,011,539</b>	<b>4,405,500</b>

## FUND 01 – GENERAL FUND EXPENDITURE DETAIL

Category	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AS OF 9.30.2017	BUDGET 2018
<b>400 · Borough Administration</b>						
400.11 · Salary of Council	-	8,300	8,400	8,400	6,300	8,400
400.141 · Clerical - Full-time	18,660	27,840	32,620	21,587	28,260	38,500
400.154 · Health & Accident & STD	1,026	656	889	804	830	900
400.156 · Hospitalization	39,250	16,716	43,571	37,337	43,382	58,000
400.161 · Social Security	14,356	11,934	14,322	12,176	9,837	13,000
400.162 · Unemployment Compensation	3,286	2,763	2,223	1,184	898	1,000
400.163 · FSA	832	590	994	1,105	770	1,500
400.164 · HRA	2,909	342	1,499	1,314	1,242	3,000
400.17 · Retirement Incentive-Admin	5,000	5,000	17,000	-	-	-
400.21 · Office Supplies/Postage	5,953	4,132	4,311	3,685	3,327	4,000
400.22 · Newsletter-Printing/Postage	-	2,162	-	1,526	306	1,000
400.26 · Minor Equipment	150	300	859	516	125	500
400.30 · Computer HW/SW Maint	429	169	825	1,574	-	1,000
400.32 · Communications	3,834	11,273	5,676	4,267	3,749	4,500
400.33 · Travel Expense	941	532	-	-	9	500
400.34 · Advertising	2,642	4,257	1,892	1,868	1,240	2,500
400.35 · Bonds	285	285	285	951	951	1,000
400.354 · Worker's Compensation	4,123	7,098	1,232	857	478	1,000
400.356 · Drug & Alcohol Testing	-	-	-	0	47	500
400.37 · Maint. & Repairs Equipment	2,748	1,583	2,037	3,170	3,036	3,500
400.38 · Postage Meter Rental	540	540	540	576	432	750
400.39 – Equipment Lease - Copier	6,319	8,269	6,591	7,882	6,222	8,000

Category	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AS OF 9.30.2017	BUDGET 2018
400.42 · Council-Conventions, Training	1,830	1,087	9,157	1,414	776	500
400.43 · Subscriptions-Dues	3,087	3,175	2,734	2,791	838	1,000
400.45 · Payroll Contract	5,781	7,090	7,763	5,869	5,020	6,500
400.74 · Major Equipment	8,504	12,993	-	-	-	1,000
401.11 · Mayor - Salary	-	1,800	1,800	1,800	1,350	1,800
401.42 · Mayor - Membership Dues/Seminars	30	230	100	130	60	200
402.11 · Auditing - Professional Auditor	7,575	8,000	24,464	12,000	11,998	12,500
402.12 · Salary - Treasurer	2,750	3,000	3,000	3,000	2,250	2,700
404.31 · Solicitor Expenses	33,737	61,779	38,372	34,398	17,853	50,000.
404.32 · Legal-Litigation	14,420	12,083	45	-	-	1,000
404.332 · Labor Counsel	16,403	3,344	15,066	1,765	-	1,000
405.12 · Salary – Admin. Assist	40,387	41,598	42,846	43,868	29,700	41,500
405.13 · Salary - Manager	65,000	26,394	53,101	85,118	65,175	90,500
405.131 - Prof. Contract- Manager	-	33,452	44,235	-	-	-
405.14 · Salary - Dir. of Boro Services	47,577	35,389	43,755	-	-	-
405.141 - Prof. Contract-Dir. Boro Svcs	-	24,280	23,560	-	-	-
405.18 · Stipend Council Meetings	700	720	720	-	-	-
406.46 · Training Seminars--Admin.	761	1,541	3,594	4,851	4,857	5,000
407.32 · IT Expenses	4,270	3,952	3,804	4,455	4,145	5,000
408.31 · Engineer Retainer	1,000	800	1,300	1,200	900	1,200
<b>Total 400 · Borough Administration</b>	<b>373,376</b>	<b>397,467</b>	<b>465,181</b>	<b>317,518</b>	<b>256,365</b>	<b>374,450</b>

Category	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AS OF 9.30.2017	BUDGET 2018
<b>403 · Tax Collection</b>						
403.11 · Salary -RE Tax Collector	480	480	480	480	360	500
403.351 · Bond - RE Tax Collector	368	368	368	368	401	400
403.46 · Jordan-Liens-Sher Sales	5,223	14,802	6,471	8,032	16,132	15,000
403.461 · Jordan - Garbage Fees	10,025	13,307	12,777	15,069	17,101	18,000
403.462 · Jordan- R/E Tax-Current	7,410	7,464	7,470	7,473	-	7,500
403.463 · Jordan-R/E Tax -Prior	4,989	12,306	16,972	21,395	12,622	15,000
403.47 · Jordan Act 511 Fees	14,246	11,300	10,513	8,387	8,620	10,000
403.48 · Jordan-Act 32 SWTax District	13,711	14,529	14,232	14,827	11,623	15,000
403.76 · RAD Tax Payment	4,474	-	1,970	1,108	440	1,500
491.02 – RE Tax Refund – Prior	-	-	10,908	2,194	5,923	2,000
491.03 · Refunds - OPT	948	116	156	328	575	500
491.06 · Refunds - Trash Collection	-	-	192	-	-	500
<b>Total 403 · Tax Collection</b>	<b>61,873</b>	<b>74,672</b>	<b>82,510</b>	<b>79,663</b>	<b>73,797</b>	<b>85,900</b>
<b>409 · Municipal Properties</b>						
409.21 · Maintenance Supplies	1,702	1,165	1,798	1,624	1,317	1,500
409.26 · Minor Equipment	453	578	151	-	-	500
409.36 · Utilities	21,551	22,332	21,278	22,602	16,221	21,000
409.361 - Utilities-District Magistrate	-	-	6,136	5,199	5,846	6,000
409.37 · Repairs/Maintenance	19,001	28,479	21,616	1,946	13,795	15,000
409.371 - Repairs/Maint Dist. Magist	-	-	1,457	974	951	1,000
409.45 · Contracts - Custodian/Mats	7,782	7,066	8,125	7,658	7,846	9,000
409.50 · Municipal Prop. Misc.	1,693	-	1,984	1,500	2,095	1,500
409.71 – Cap Improvements-Dist Mag	-	-	-	-	-	1,000
409.76 · Refunds - Other	-	-	-	-	-	100
<b>Total 409 · Municipal Properties</b>	<b>182,440</b>	<b>79,570</b>	<b>62,545</b>	<b>56,504</b>	<b>48,072</b>	<b>56,600</b>



Category	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AS OF 9.30.2017	BUDGET 2018
<b>410 · Police Services</b>						
410.12 · Salaries - Police Officers	525,326	530,109	526,124	582,978	451,509	633,000
410.121 · Salary - Chief	85,925	88,502	92,288	94,332	68,959	94,500
410.13 · Longevity - Police	3,800	3,800	3,050	3,000	4,250	4,500
410.14 · Salary - Police Secretary	6,593	-	-	25,073	22,888	34,500
410.141 · Salaries - PT Secretary	18,880	19,960	24,120	-	-	-
410.154 · Health & Accident & STD	3,756	4,026	4,174	3,900	2,920	4,000
410.156 · Hospitalization	156,293	133,207	127,302	112,048	87,288	125,000
410.161 · Social Security	61,542	61,696	66,613	69,735	52,003	71,000
410.162 · Unemployment Compensation	11,196	12,149	8,881	5,562	4,843	8,000
410.163 · FSA	1,604	2,789	3,408	3,780	2,611	4,500
410.164 · HRA	5,288	5,130	4,689	3,344	3,459	6,000
410.17 · Retirement Incentive-P/D Secy	5,000	5,000	5,000	-	-	-
410.18 · Wages - Crossing Guards	76,499	75,654	77,631	84,446	55,790	84,000
410.181 · Wages - Jail Guards	410	905	692	515	255	1,000
410.19 · O.T. Police (Non DANET)	26,293	19,030	88,929	63,540	14,794	20,000
410.191 · Court /School - Reimb Expenses	940	1,463	1,198	1,535	1,591	2,000
410.192 · Court Overtime	37,679	43,595	42,747	46,728	40,294	45,000
410.193 · DANET O.T. (See 380.05 offset)	1,175	-	652	5,557	5,194	5,000
410.21 · Office Supplies/Postage	2,327	3,048	2,855	2,600	1,678	3,000
410.22 · Ammunition	-	1,334	1,336	1,205	427	1,500
410.23 – Uniform Allowance	8,227	8,831	7,517	10,370	4,365	7,700
410.232 · Uniform Allowance - Crossing Gu	554	860	845	798	438	1,000
410.24 · Fuel Expense	17,662	16,223	8,700	9,046	6,395	13,000
410.25 · Maintenance Equip.-Supplies	956	2,289	3,407	1,738	1,804	3,500
410.26 · Minor Equipment	4,789	5,738	3,478	1,888	1,570	10,000

Category	2013	2014	2015	2016	9.30.2017	2018
410.31 · Arbitration Fees	12,854	-	-	-	-	-
410.32 · Communications	9,744	12,706	11,306	8,949	7,065	11,000
410.321 · IT Expense	1,505	4,233	4,321	4,890	4,051	5,000
410.354 · Worker's Compensation	51,174	42,813	50,231	45,394	29,579	42,000
410.355 · Worker's Comp.--School Guards	6,000	5,134	6,256	6,717	4,648	6,500
410.37 · Vehicle Maintenance	5,248	6,387	10,078	5,363	4,518	8,000
410.42 · Dues Police Chief	665	760	840	877	814	900
410.421 · Dues - Police Officers	400	400	600	600	-	700
410.45 · Animal Control	-	2,145	3,780	3,425	2,745	4,800
410.53 · Civil Service Commission	3,056	556	4,418	254	47	4,000
410.74 · Capital Outlay	32,308	36,000	-	69,045	31,681	33,000
410.75 · Training - Police Officers	3,765	5,090	2,490	4,958	3,141	8,000
410.751 · Training - Police Chief	263	65	-	1,349	95	1,000
410.76 · Computer Expense	8,705	5,034	2,736	3,084	2,601	5,000
410.77 - Video Recording Devices	-	-	7,673	8,549	-	8,000
<b>Total 410 · Police Services</b>	<b>1,198,402</b>	<b>1,166,661</b>	<b>1,212,013</b>	<b>1,297,172</b>	<b>926,313</b>	<b>1,319,600</b>

Category	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AS OF 9.30.2017	BUDGET 2018
<b>411 · Fire Protection</b>						
411.10 · Physicals-Annual CVFD	2,092	452	715	4,799	-	6,000
411.22 · Operating Supplies	2,739	3,497	1,878	2,580	945	2,500
411.23 · Minor Equip. Repair	1,564	1,511	5,048	5,761	3,188	5,000
411.231 · Minor Equip. Purchase	13,509	7,281	3,308	5,785	-	5,000
411.24 · Fuel, Oil	3,644	5,044	4,682	4,215	2,946	4,500
411.32 · Communications	5,717	4,378	3,541	4,594	2,563	5,000
411.354 · Worker's Compensation	16,061	17,226	16,432	16,690	15,348	18,000
411.37 · Vehicle Maintenance	7,914	14,140	15,550	7,213	4,179	10,000
411.38 · Hydrant Rental	23,809	21,884	23,516	23,642	17,817	24,000
411.45 · Equip. Inspection & Testing	7,998	7,518	7,027	12,668	12,857	8,000
411.53 · Annual Contribution	1,000	1,000	1,000	40,000	30,000	40,000
411.70 · Major Equipment	18,980	22,518	14,487	8,191	605	20,000
411.75 · Building Fund - Utilities	15,000	15,000	15,000	-	-	-
411.90 · Trf to Major Equipment	37,400	37,400	37,400	37,400	37,400	37,400
411.901 · Trf to Minor Equipment	-	-	22,000	22,000	16,096	22,000
<b>Total 411 · Fire Protection</b>	<b>157,427</b>	<b>180,515</b>	<b>171,584</b>	<b>195,537</b>	<b>143,945</b>	<b>207,400</b>

Category	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AS OF 9.30.2017	BUDGET 2018
<b>413 · Building Inspection</b>						
413.12 · Salary - Fire Marshal	116	30	60	-	67	500
413.13 · Salary - Ordinance Officer	8,680	10,269	10,409	12,042	3,600	5,000
413.14 · Zoning inspections	8,444	7,716	8,486	9,266	7,514	9,000
413.15 · Training & Education	500	225	100	-	700	1,000
413.161 · Social Security	679	807	801	921	275	500
413.162 · Unemployment Comp	300	647	493	307	80	250
413.21 · Office Supplies	120	475	306	117	18	200
413.32 · Communic/Internet - Ord.	277	1,393	1,413	1,943	1,003	1,500
413.24 – Fuel Expense	-	-	-	143	365	500
413.354 · Worker's Compensation	292	524	35	105	25	500
413.37 – Vehicle Repairs	-	-	-	1,099	1,313	1,500
413.45 · Demolition-Blight Props	-	-	4,500	5,150	783	25,000
413.47 · Bldg Permit DCED	80	184	184	160	76	200
414.12 · Bldg Permit-Inspection Fees	21,353	10,636	12,577	10,838	19,316	12,000
414.14 · ZHB - Court Reporter/Sec'y	380	-	1,015	477	140	500
414.21 · ZHB Office-Adv-Postage	475	-	210	250	107	250
414.31 · ZHB Legal Services	1,583	-	1,385	6,542	735	2,000
414.41 · ZHB Fee Refunds	-	-	-	-	-	-
414.46 · Recodify Boro Ordinances	1,195	1,195	7,633	2,690	1,195	1,500
<b>Total 413 · Building Inspection</b>	<b>44,474</b>	<b>34,102</b>	<b>49,607</b>	<b>52,039</b>	<b>37,319</b>	<b>61,900</b>
<b>427 · Refuse - Recycling Removal</b>						
427.10 · Garbage Contract	305,480	305,480	430,220	436,810	334,197	458,000
427.12 · Recycling Contract	61,413	61,413	69,036	69,977	53,424	75,000
<b>Total 427 · Refuse - Recycling Removal</b>	<b>366,893</b>	<b>366,893</b>	<b>499,256</b>	<b>506,787</b>	<b>387,621</b>	<b>533,000</b>

Category	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AS OF 9.30.2017	BUDGET 2018
<b>430 · Public Works Department</b>						
430.10 – Salary – PW Director	-	-	-	65,000	50,700	70,500
430.14 · Salaries – FT - Laborers	229,380	255,300	262,814	275,333	220,690	311,000
430.15 · P/W Overtime Pay	6,709	3,451	2,290	2,209	1,177	3,000
430.154 · Health & Accident & STD	1,720	1,879	1,590	2,563	1,927	2,500
430.156 · Hospitalization	78,635	80,396	78,080	96,785	74,399	103,000
430.16 · Wages PT Regular	7,438	30,645	3,060	120	-	1,000
430.161 · Social Security	19,780	23,866	23,370	28,542	22,798	27,000
430.162 · Unemployment Comp	4,912	6,395	4,033	2,623	2,207	3,000
430.163 · FSA	702	1,600	863	2,501	525	3,000
430.164 · HRA	2,296	2,534	1,982	2,906	4,474	5,500
430.18 · Wages - PT Seasonal	17,865	18,674	27,693	22,585	25,135	27,000
430.21 PW – Misc. Supplies	1,609	1,187	672	2,275	1,717	2,000
430.23 · Uniforms	5,840	5,430	5,859	5,925	5,162	6,000
430.24 · Fuel	11,303	12,361	10,184	7,980	6,712	8,000
430.25 · Repairs - Maintenance	3,783	7,846	9,734	11,904	5,320	10,000
430.26 · Small Tools	1,939	5,612	1,379	2,558	2,474	3,000
430.27 - Computer H/W & Internet		100	-	-	-	-
430.31 · Engineering Services	42,179	39,590	109,537	48,477	22,968	50,000
430.32 · Communications	3,076	3,252	3,640	3,481	2,748	3,500
430.354 · Worker's Compensation	21,955	20,011	28,877	26,653	20,338	27,000
430.356 · Drug/Alcohol Testing		-	159	247	83	500
430.36 · Utilities	6,481	6,231	6,908	5,375	4,113	6,000
430.37 · Vehicle Repairs	14,068	17,521	13,439	6,882	8,804	10,000
430.42 · Seminars	-	135	179	439	426	1,000

Category	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AS OF 9.30.2017	BUDGET 2018
430.74 · Capital Outlay - minor equip	7,881	8,762	8,192	5,572	280	5,000
430.741 · Capital Outlay - truck	17,416	-	-	-	-	-
430.742 · Pub.Works - Cap. Outlay Equip	7,000	41,022	-	47,649	-	5,000
432.14 · Salaries Snow Removal	12,851	6,941	10,408	9,430	2,276	10,000
432.22 · Anti-Skid Materials	69,262	44,553	43,331	55,570	33,925	45,000
433.22 · Signs & Posts	1,367	4,763	8,769	3,727	1,514	5,000
433.45 · Signals Maintenance	5,317	493	3,078	3,224	755	10,000
433.451 · Electricity Signals	3,718	3,420	3,942	4,964	4,137	4,500
434.45 · Street Lighting	91,906	85,557	85,523	80,732	62,934	85,000
435.22 · Material Curbing Supplies	-	274	531	40	207	500
435.245 · Stairs and Sidewalks	1,396	1,122	692	5,205	693	5,000
438.22 · Material Roads Supplies	11,565	10,327	9,605	7,737	16,607	27,500
438.38 · Rental Equipment	119	866	245	489	1,560	4,000
<b>Total 430 · Public Works Department</b>	<b>711,469</b>	<b>752,115</b>	<b>770,661</b>	<b>847,907</b>	<b>609,789</b>	<b>890,000</b>

Category	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AS OF 9.30.2017	BUDGET 2018
<b>452 · Recreation</b>						
452.01 · Social Security	5,189	4,720	5,809	6,344	6,102	6,500
452.14 · Wages - Pool Personnel	60,414	55,090	65,113	71,828	68,575	72,000
452.15 · Wages - Pool Concess.	7,229	6,755	10,912	11,109	11,197	11,000
452.162 · Unemployment Comp	4,602	4,329	3,634	2,318	693	1,000
452.20 · Pool License, Permit, Training	840	595	1,360	1,272	1,079	1,500
452.21 · Supplies	1,108	207	889	2,637	1,692	2,500
452.22 · Pool Filtration	4,601	7,480	5,369	11,124	7,400	12,000
452.23 · Oper/Supplies, Permits Training	7,615	6,042	4,000	3,769	2,153	3,000
452.25 · Pool Repairs/Maintenance	2,927	465	5,418	2,695	1,483	5,000
452.26 · Pool Minor Equipment	1,950	0	4,028	-	3,724	3,500
452.27 · Computer H/W & Internet	421	894	646	815	447	1,000
452.31 · Rec. Comprehensive Plan Services	5,427	4,454	-	-	-	-
452.32 · Communications	649	454	634	553	422	500
452.354 · Worker's Compensation	5,048	4,556	5,215	5,733	4,066	4,000
452.36 · Utilities	9,111	9,634	10,498	14,301	10,200	11,000
452.37 · Pool Bldgs - Rep/Maint	5,248	3,897	1,358	4,275	689	5,000
452.371 · Concession - Rep/Maint/Eq	1,732	2,221	2,636	904	1,394	4,000
457.37 - Maint/Repairs - Mini Golf	-	-	-	-	562	500
453.21 · Supplies - Concession Stand	13,938	9,075	11,215	15,747	13,060	15,000
453.23 · Sr. Dinner (offset 367.50)	4,130	3,450	3,743	2,761	2,618	5,000
453.49 · Rec. Activities - Expenses	2,292	3,231	294	1,147	-	1,000
<b>Total 452 · Recreation</b>	<b>145,021</b>	<b>127,550</b>	<b>142,771</b>	<b>159,336</b>	<b>137,558</b>	<b>165,000</b>

Category	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AS OF 9.30.2017	BUDGET 2018
<b>454 · Parks &amp; Shade Trees</b>						
454.25 · Maintenance Supplies	140	428	-	-	618	1,500
454.26 · Minor Equipment	-	992	1,368	2,500	700	1,000
454.36 · Utilities	4,533	6,511	3,617	4,349	3,181	4,000
454.37 · Maintenance - Repairs Services	4,617	4,510	7,705	6,535	3,595	7,500
454.74 · Capital Purchases-Improvements	60,000	85,575	-	-	-	-
454.75 · Park Equip.- Cap. Improvements	-	1,225	4,931	7,623	-	5,000
454.76 · Refunds - Park Shelters	120	70	-	-	-	100
455.22 · Shade Tree Operating Supplies	150	550	102	397	172	500
455.44 - Shade Tree - Arborist	-	-	875	-	-	3,000
455.45 · Tree Maint.- Plantings	5,948	3,271	4,966	1,083	1,760	3,000
455.46 · Borough Gardens	1,288	319	236	165	443	1,000
<b>Total 454 · Parks &amp; Shade Trees</b>	<b>76,796</b>	<b>103,451</b>	<b>23,800</b>	<b>22,652</b>	<b>10,469</b>	<b>26,600</b>
-						
456.54 · Library Contributions	58,500	60,000	60,000	70,000	52,500	70,000
458.22 · Comm Ctr Supplies	-	-	80	-	-	250
458.55 · Crafton Performing Arts	-	-	-	-	-	250
458.56 · Borough Tributes	1,461	200	352	1,221	320	500
458.57 · Misc. Contributions	100	-	138	-	-	200
459.54 – Celebrates – Fireworks Display	-	-	-	-	-	4,000
462.34 · Community Dev/Promotion	-	-	-	-	580	500
462.50 – Military Banners - Expense	-	-	-	-	15,763	2,000
<b>Total 456 · Community Services</b>	<b>60,061</b>	<b>60,910</b>	<b>60,570</b>	<b>71,221</b>	<b>69,163</b>	<b>77,700</b>



Category	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AS OF 9.30.2017	BUDGET 2018
<b>471 · Debt Services - Principal</b>						
471.21 · PNC-Duncan Gen Ob Note	-	124,101	252,045	257,248	196,417	257,500
471.35 – PNC Lease Agree-Heavy Equip.	-	-	-	10,635	42,057	15,000
471.351 – PNC Lease – PW Dump	-	-	-	-	-	20,750
<b>Total 471 · Debt Services - Principal</b>	<b>194,024</b>	<b>223,934</b>	<b>252,045</b>	<b>267,883</b>	<b>238,474</b>	<b>293,250</b>
<b>472 · Debt Services - Interest</b>						
472.21 · PNC-Duncan Prop-Interest	-	13,050	22,058	16,835	9,224	14,000
472.35 – PNC Heavy Equip - Interest	-	-	-	2,800	2,578	3,500
472.351 – PNC Lease – Dump – Interest	-	-	-	-	-	12,800
<b>Total 472 · Debt Services - Interest</b>	<b>7,983</b>	<b>14,165</b>	<b>22,058</b>	<b>19,636</b>	<b>11,803</b>	<b>30,300</b>
<b>480 · Insurance</b>						
480.03 · Drug Screening	728	1,287	1,585	1,612	1,868	1,800
486.00 · Comp Liability/Property Ins	60,539	65,070	68,751	76,427	77,656	80,000
486.81 · Property Loss Claims-Borough	18,788	15,919	18,441	81,949	7,712	10,000
486.82 · Property Loss-Damages - Other	1,000	-	-	-	-	-
<b>Total 480 · Insurance</b>	<b>81,056</b>	<b>82,276</b>	<b>88,777</b>	<b>159,988</b>	<b>87,236</b>	<b>91,800</b>

Category	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	ACTUAL 2016	AS OF 9.30.2017	BUDGET 2018
<b>483 · Agency And Trust</b>						
483.001 – Police Pension Contrib.	-	34,515	36,444	39,924	24,389	35,000
483.02 · Foreign Fire Relief	32,682	30,967	31,086	30,946	28,194	28,000
483.10 · Police Pension Fund MMO	76,741	79,900	195,150	78,744	82,589	83,000
483.30 · Employee Pension Fund MMO	103,596	99,533	-	69,188	71,037	45,000
483 – Agency & Trust - Other	-	-	1,440	-	-	-
<b>Total 483 · Agency And Trust</b>	<b>213,019</b>	<b>244,916</b>	<b>264,120</b>	<b>218,803</b>	<b>206,207</b>	<b>191,000</b>
<b>492 · Interfund Operating Transfers</b>						
492.30 · Transf. to Capital Fund	10,000	10,000	-	-	-	-
492.32 · Trf-PW Cap. Reserve Fund	15,000	-	-	-	-	-
492.33 · Trf-Duncan Property fund	75,000	-	-	-	-	-
492.36 · TRF Fundraiser Proceeds Pool	-	-	-	18,781	-	-
<b>Total 492 · Interfund Operating Transfers</b>	<b>100,000</b>	<b>10,000</b>	<b>-</b>	<b>18,781</b>	<b>-</b>	<b>-</b>
	<b>3,974,312</b>	<b>4,064,618</b>	<b>4,167,576</b>	<b>4,291,427</b>	<b>3,244,133</b>	<b>4,404,500</b>
<b>Excess of Revenue over Expenses</b>	<b>+67,883</b>	<b>-13,612</b>	<b>+121,811</b>	<b>204,850</b>	<b>767,407</b>	<b>0</b>

## FUND 05 – SEWER FUND

Income	Category	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 AS OF 9.30	2018 BUDGET
	319 · Interest/Penalty-Jordan	15,105	28,464	31,398	23,335	19,493	25,000
	341 · Interest on Investment-PLGIT	99	16,359	144	2,428	4,455	1,000
	364 · Current Sewer User Fees	1,505,932	1,721,366	1,829,857	1,885,587	1,422,009	1,800,000
	364.01 – Delinquent Sewer User Fees	-	-	-	20,756	13,996	20,000
	380 · Other – ALCOSAN Billing Reimb.	5,327	5,605	5,957	6,379	6374	6,000
	382 · Misc Income	119,118	25,437	-	-	85,144	-
	383.10 – Sewer Tap In Fees	-	-	-	-	-	-
	392 – Transfer from PLGIT	-	-	-	-	-	-
	397 Transfer from Special AP Res	-	140,227	1,854	-	-	-
	399 . Sinking Fund Carryover	-	-	-	-	-	-
	<i>Total Income</i>	<b>1,645,582</b>	<b>1,937,458</b>	<b>1,869,277</b>	<b>1,938,485</b>	<b>1,551,472</b>	<b>1,852,000</b>

Category	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	AS OF 9.30.2017	2018 BUDGET
<b>Expense</b>						
421 · Office Supplies-Postage	269	141	0	929	469	500
425 · Maint/Rep.Materials	37	6,361	701	3,934	2,879	4,000
430 · Billing Fee - PAWC/Jordan	53,310	57,960	73,118	58,994	23,446	60,000
431 · Prof. Services - Engineering	262,708	161,639	158,108	206,720	126,305	170,000
432 · Prof. Services - Legal	-	-	-	-	-	1,000
436 · ALCOSAN - Qtrly Usage Chgs	613,049	700,579	736,623	836,062	674,688	1,035,000
437 · Equipment Repairs	11,031	10,706	2,472	16,937	8,777	10,000
438 · Fuel - Sweeper- Trk#108	4,022	5,202	4,491	4,773	3,444	4,000
442 · Dues - Permits	3,128	7,339	6,939	7,039	7,914	8,000
445 · Vactor charge	20,615	18,279	9,600	14,390	2,880	10,000
446 · Municipal Claim Commission	2,108	4,321	4,106	4,651	4,069	4,500
470.1 · Principal - Pennvest I	45,190	46,531	47,920	37,573	27,851	51,000
470.2 · Principal - Pennvest II	33,631	34,507	16,735	39,008	37,965	37,500
471.1 · Interest - Pennvest I	21,147	19,806	18,416	19,872	8,563	16,000
471.2 · Interest - Pennvest II	14,921	14,045	31,817	18,436	11,788	11,500
472 · Cap. Improvement	207,472	448,928	-	-	-	-
473 · COA Requirements	553,203	171,658	372,617	539,325	160,091	428,500
475 · Cap Equipment Purchases	-	-	-	-	-	-
492 – Capital Reserves	-	-	50,509	2,959	-	500
491 · Refunds	-150	3,277	2,364	-	-	-
<i>Total Expense</i>	<b>1,845,691</b>	<b>1,711,279</b>	<b>1,539,536</b>	<b>1,811,602</b>	<b>1,101,129</b>	<b>1,852,000</b>
<b>Excess of Revenue over Expenses</b>	<b>-200,109</b>	<b>226,179</b>	<b>329,674</b>	<b>126,883</b>	<b>450,343</b>	<b>0</b>

## FUND 06 – ROAD TAX FUND

Category	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	AS OF 9.30.17	2018 BUDGET
<b>Income</b>						
301.10 Road Tax - Current	345,627	322,477	359,949	480,541	478,509	480,000
301.20 Road Tax - Prior	21,776	18,402	21,957	18,293	5,856	5,000
319.01 Road Tax - P & I	5,424	5,636	9,317	9,631	3,770	4,000
363.25 Utility Reimb- Paving Expense	-	-	-	43,496	-	-
380.01 Refund Prior Expenses	-	54,000	-	-	-	-
399.00 Road Fund Carryover	-	-	-	-	-	-
<i>Total Income</i>	<b>372,827</b>	<b>404,870</b>	<b>391,223</b>	<b>551,961</b>	<b>488,135</b>	<b>489,000</b>
<b>Expense</b>						
421.00 Bank Fees	-	-	-	195	-	-
430.31 Engineering - Roads	17,496	25,379	28,281	60,875	15,512	78,000
437.00 Equipment Repairs	-	-	-	-	-	10,000
438.45 Road - Contract Services	77,844	11,521	12,181	394	584	1,000
439.45 Road Paving Program	203,084	200,364	301,823	398,987	18,780	395,000
438.74 Capital Outlay – Heavy Equip	-	-	-	-	27,040	-
472.10 Interest - Debt Service	-	-	-	-	-	-
491.10 Tax Refunds - Current	-	-	43	3,056	2,455	3,000
491.20 Tax Refund - Prior	7,707	867	2,334	524	1,852	2,000
<i>Total Expense</i>	<b>306,131</b>	<b>278,861</b>	<b>344,661</b>	<b>464,030</b>	<b>66,223</b>	<b>489,000</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>66,696</b>	<b>126,008</b>	<b>46,562</b>	<b>87,931</b>	<b>421,911</b>	<b>-</b>

## FUND 18 – CAPITAL PROJECT FUND

Category	2014 BUDGET	2015 ACTUAL	2016 ACTUAL	AS OF 9.30.2017	2018 BUDGET
<b>Income</b>					
354.01 GROW Grant - ALCOSAN	-	-	-	76,944	80,800
355.10 DCED Pool Growing Greener Grant	-	-	102,074	-	-
355.20 DCED - Growing Greener-Clearview	-	103,296	44,805	-	-
355.12 DCED - Planning Grant	-	-	21,663	54,862	-
355.13 Green Light Go Grant Application	-	-	-	-	180,000
395.12 County Planning Grant	-	-	49,000	-	-
395.01 Transfer from General Reserve (PLGIT)	-	22,000	30,708	-	101,200
395.07 Transfer from Rental Account	-	-	-	-	-
399.00 Carryover Capital Fund	-	-	-	-	150,000
<b>Total Income</b>	-	<b>125,836</b>	<b>338,324</b>	<b>131,806</b>	<b>512,000</b>
<b>Expense</b>					
409.10 Municipal Building Upgrades	-	-	11,770	-	-
411.74 Firefighter SCBA Equipment	-	44,000	-	-	72,000
414.75 Multi-Municipal Plan	-	7,401	61,241	-	-
429.61.1 GROW Grant - Expenditures	-	-	-	73,787	240,000
430.74 PW Equipment	-	-	43,588	-	-
439.100 Clearview Project	-	262,133	-	-	-
452.75 Pool Redevelopment	-	116,226	231,959	-	-
455.13 Green Light Go – Expenses	-	-	-	-	200,000
492.30 Reserved for Future Projects	-	-	-	-	-
<b>Total Expense</b>	-	<b>385,761</b>	<b>348,559</b>	<b>73,787</b>	<b>512,000</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	-	<b>(259,925)</b>	<b>(10,234)</b>	<b>58,018</b>	-

## SUPPLEMENTAL INFORMATION – ASSESSED VALUE

Fiscal Year	Assessed Values and Millage Calculations 2009-2015							2016	2017
	2010	2011	2012	2013	2014	2015	2015		
Assessed Value	217,311,573	217,371,123	216,738,923	267,352,116	265,055,992	264,652,892	265,432,042	268,568,195	
Millage Rate	0.00875	0.00875	0.00875	0.00709	0.00709	0.00709	0.00759	0.00759	
Tax Bills	1,901,476	1,901,997	1,896,466	1,895,527	1,879,247	1,876,389	2,014,629	2,038,432	
Less 2% Discount	(38,030)	(38,040)	(37,929)	(37,911)	(37,585)	(37,528)	(40,293)	(40,769)	
	1,863,447	1,863,957	1,858,536	1,857,616	1,841,662	1,838,861	1,974,336	1,997,664	
Actual Collection (General)	1,399,814	1,397,748	1,412,780	1,379,039	1,385,862	1,384,361	1,391,195	1,379,975	
Actual Collection (Road Tax)	359,270	347,047	346,927	345,627	322,477	359,949	473,140	478,509	
	1,759,083	1,744,795	1,759,707	1,724,666	1,708,339	1,744,310	1,864,335	1,858,484	
Collection Rate	94.40%	93.61%	94.68%	92.84%	92.8%	94.90%	94.42%	93.0%	
Dollars Per Mill	201,038	199,405	201,109	243,253	243,300	246,0234	245,630	244,860	

## 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.

**Administrative Assistant** is full time position responsible for accounting, payroll preparation, customer service and provides support to the Manager.

**Clerical** provides clerical support to the Manager and the Administrative Assistant.

**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, cell phones and internet connection charges.

**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 and website design and maintenance.



### 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 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.

### 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.

**Emergency Resident Notification** in 2017 the Boroughs of Crafton and Ingram received grant monies for the purchase of a Emergency Resident Notification System. The Nixle System was purchased and installed on November 1, 2017.

**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.

**Civil Service Commission** is for the purpose of covering expenses associated with the recruiting, testing, interviewing and recommending 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 2018, included in the budget is the purchase of one (1) police vehicle 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 and 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**, this work is completed by the Public Works Director in 2017 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 unemployment compensation and workers compensation for Code Enforcement Officer hours are 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 will incorporate the changes to the Borough's code and make available on-line to the public. The Codification is updated annually, last update was October 2017.

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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 seven (7) full time employees in the Public Works Department.

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

**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. In 2018, the Borough included in the budget, the purchase of a 5-Ton Dump Truck. This vehicle will assist the Department in paving alleys and snow maintenance, as well as, daily operations.

**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.

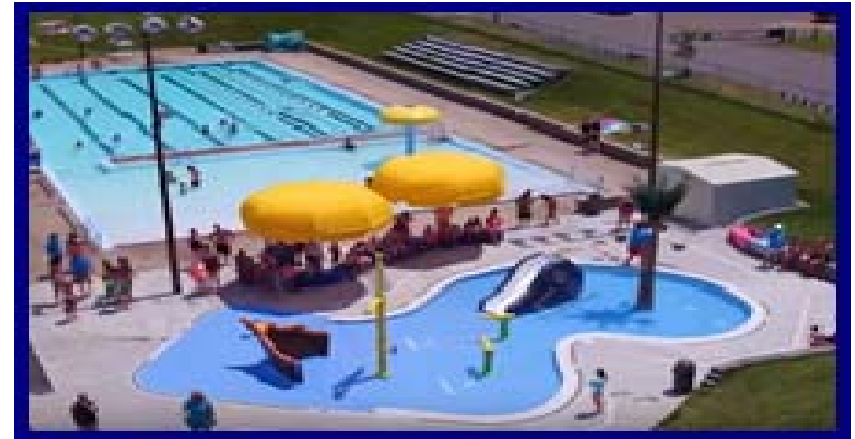
**Utilities** expense includes gas, electric, water, and sewer expenses.

**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 – Completed in 2016** -The NEW Crafton Pool/Splashpad. The Borough received a \$250,000 Grant through the Department of Community and Economic Development. Residents and visitors alike seemed to love this new installation.





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

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

**Minor Equipment** includes minor purchases such as benches, grills, picnic tables, litter 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.

Crafton Borough has been recognized as a Tree City for 27 years.



### **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.

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

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

**Principal and Interest – PNC Lease Agreement** – is used for the purchase of heavy equipment in 2016 for the Public Works Department, including a backhoe and a skid steer. The agreement is for seven (7) years. The Borough is qualified for 33% reimbursement of the cost of the backhoe under the 902 Funding through the PA Department of Environmental Protection. When monies are received, lump sum payment will be made to the PNC.

### **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.

### **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**

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

### ALCOSAN Quarterly Charges – 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.

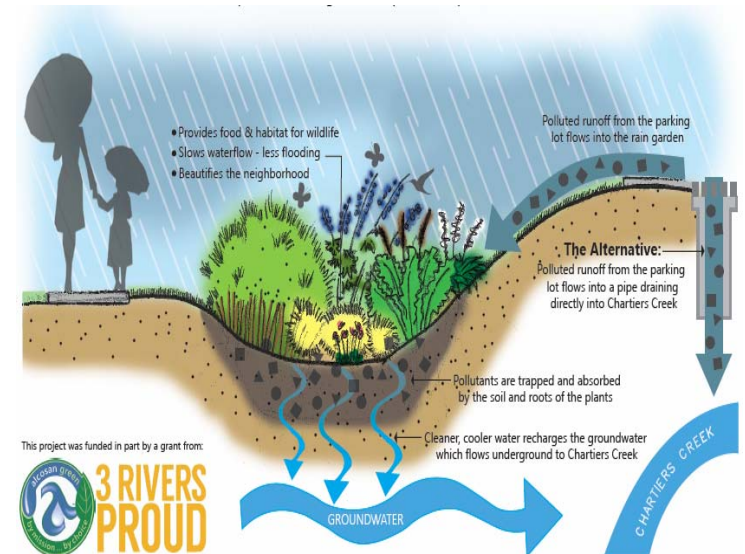
### PENNVEST Principal and Interest – 740

The Borough completed various sewer repairs receiving loan funding through PA Infrastructure Investment Authority.

### Corrective Action Improvements (COA) 473.00

The Borough adopted Resolution in December 2015-17 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 and full replacement of the combined sewer system as recommended by the Engineer. These repairs are a requirement of the Consent Order.

A requirement of the consent order, is the construction of a Green Infrastructure Project. In November 2017 the Borough began the construction of a Rain Garden in Crafton Park. The Borough received funding in the amount of \$80,800 through Allegheny County Sanitary Authority (ALCOSAN) GROW (Green Revitalization of Our Waterways) Program.



## 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 2018, the Borough budgeted for the repair/restoration of approximately 3,800 lf of Roadway. In 2017 the Borough entered into an agreement with the City of Pittsburgh to pave and overlay Chartiers Avenue from Bell Avenue to Fountain Street. The Borough also entered into an agreement in 2016 for the paving of Steuben Street with the PA Department of Transportation (PENNDOT). Included in this project was the upgrading of manholes and catch basins along Steuben.

New in 2017, the Borough purchased a small paver, to allow the Public Works Department to complete smaller paving projects throughout the Borough, including alleys. In 2018 the Borough will continue paving alleys and has joined with Ingram and Carnegie Boroughs to share equipment and manpower to complete these type of smaller projects faster and more efficiently within each Community.

