

# Borough of Crafton



## 2020 Budget

**Revenues – General Fund**

Account	2017 Actual	2018 Actual	9/30/19 YTD	2019 Budget	2020 Budget
<b>301 · Real Estate Taxes</b>					
01-301.10 · Real Estate - Current	1,397,748.50	1,413,684.46	1,414,957.68	1,406,150	1,449,035
01-301.20 · R.E. Tax - Prior Year	2,441.65	945.48	3,203.56	3,000	3,000
01-301.50 · R.E. Tax – Delinquent - Liened	51,179.85	53,522.28	63,901.12	50,000	
<b>Total 301 · Real Estate Taxes</b>	<b>1,451,370.00</b>	<b>1,468,152.22</b>	<b>1,482,062.36</b>	<b>1,459,150</b>	<b>1,510,035</b>

<b>310 · Act 511 Taxes</b>					
01-310.10 · Real Estate Transfer	85,441.09	70,604.47	71,231.26	50,000	75,000
01-310.21 · EIT - Current	617,684.69	624,836.97	432,012.58	570,000	620,000
01-310.22 · EIT - Prior	216,923.34	204,995.08	212,438.39	235,000	220,000
01-310.23 · EIT - Delinquent	60,679.16	34,822.13	12,896.46	40,000	15,000
01-310.31 · Mercantile - Current	107,973.90	103,630.78	79,291.61	105,000	105,000
01-310.32 · Mercantile - Prior	-	146.36	0	0	0
01-310.36 · Business Privilege - Current	62,880.83	62,127.35	60,271.97	63,000	65,000
01-310.51 · LST - Occ Tax - Current	49,624.36	49,415.18	36,279.98	50,000	50,000
<b>Total 310 · Act 511 Taxes</b>	<b>1,201,207.37</b>	<b>1,150,578.32</b>	<b>904,422.25</b>	<b>1,113,000</b>	<b>1,150,000</b>

<b>319 · Penalty/Interest</b>					
01-319.01 · P/I - Real Estate Taxes	3,274.32	3,268.12	1,991.48	3,500	3,500
01-319.02 · P/I - R/E Taxes - Delinquent	36,567.08	27,743.77	27,418.77	32,000	35,000
01-319.12 · P/I - EIT	896.93	1,488.86	384.41	1,000	1,000
01-319.122 · P/I EIT - Delinquent	4,921.30	2,209.84	2,813.45	3,000	3,000
01-319.13 · P/I - Mercantile	525.92	44.64	602.69	500	500
01-319.15 · P/I - LST / OPT	29.78	0.39	2.16	0	0
01-319.18 · P/I - Business Privilege	454.94	721.14	249.31	600	600
<b>Total 319 · Penalty/Interest</b>	<b>46,670.27</b>	<b>35,476.76</b>	<b>33,462.27</b>	<b>40,600</b>	<b>43,600</b>

<b>321 · Business Licenses &amp; Permits</b>					
01-321.61 · Soliciting Permits	1,550.00	1,100.00	100.00	800	800
01-321.75 · Mechanical Devices	4,200.00	4,800.00	3,900.00	4,500	4,200
01-321.80 · Cable Franchise Fees	111,872.62	104,431.60	75,764.82	112,000	112,000
01-321.90 · Business Licenses	2,140.00	2,350.00	2,320.00	2,500	2,500
<b>Total 321 · Business Licenses &amp; Permits</b>	<b>119,762.62</b>	<b>112,681.60</b>	<b>82,084.82</b>	<b>119,800</b>	<b>119,500</b>

<b>322 · Non-Business Licenses &amp; Permits</b>					
01-322.80 · Street Openings	17,666.00	13,422.00	3,518.00	11,000	11,000
01-322.81 · Pole Permits	60.00	210.00	140.00	50	100
01-322.83 · Truck Parking Permits	280.00	280.00	190.00	200	300
<b>Total 322 · Non-Business Licenses &amp; Permits</b>	<b>18,006.00</b>	<b>13,912.00</b>	<b>3,848.00</b>	<b>11,250</b>	<b>11,400</b>

<b>331 · Fines &amp; Forfeits</b>					
01-331.10 · Fines - Magistrate/County	34,108.93	31,487.46	22,782.13	33,000	33,000
01-331.12 · Code/Ordinance Violations	192.75	169.45	2,023.53	300	3,000
01-331.14 · Moving Veh. Violations/State Police	4,099.29	4,345.60	2,164.30	4,000	4,000

01-331.41 · Public Nuisance Remediation	-	0	1,800.00	0	0
<b>Total 331 · Fines &amp; Forfeits</b>	<b>38,400.97</b>	<b>36,002.51</b>	<b>28,769.96</b>	<b>37,300</b>	<b>40,000</b>

<b>341-342 · Interest, Rents &amp; Royalties</b>					
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01-341.01 · Income on Investments	7,128.85	20,553.17	23,914.22	7,000	27,000
01-342.00 · Rental Income	26,121.94	26,060.28	17,373.52	26,052	26,060
<b>Total 341-342 · Interest, Rents &amp; Royalties</b>	<b>33,250.79</b>	<b>46,613.45</b>	<b>41,287.74</b>	<b>33,052</b>	<b>53,060</b>

<b>354 · State Grant Proceeds</b>					
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01-354.15 · Act 101 Recycling Grant	0	10,156.00	3,742.00	5,000	6,000
01-354.20 · Miscellaneous Grants	73,692.00	0	0	0	0
<b>Total 354 · State Grant Proceeds</b>	<b>73,692.00</b>	<b>10,156.00</b>	<b>3,742.00</b>	<b>5,000</b>	<b>6,000</b>

<b>355 · State Shared Revenue/Entitlements</b>					
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01-355.01 · PURTA	3,231.57	3,154.12	0.00	3,200	3,200
01-355.04 · Liquor Licenses	1,000.00	1,000.00	1,000	1,000	1,000
01-355.05 · Pension State Aid	118,945.60	131,162.87	138,253.47	130,000	140,000
01-355.07 · Foreign Fire Fund	28,193.24	25,721.61	27,864.93	26,000	27,000
01-355.09 · Act 13 Impact Fee	663.78	1,002.63	1,109.43	1,000	1,000
<b>Total 355 · State Shared Revenue/Entitlements</b>	<b>152,034.19</b>	<b>162,041.23</b>	<b>168,227.83</b>	<b>161,200</b>	<b>172,200</b>

<b>357 · County Shared Revenue &amp; Grants</b>					
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01-357.01 · 1% Sales Tax - County RAD	218,219.25	230,735.19	184,752.32	220,000	240,000
01-357.012 · Miscellaneous Grants	-	-	2,000.00	2,000	0
<b>Total 357 · County Shared Revenue &amp; Grants</b>	<b>218,219.25</b>	<b>230,735.19</b>	<b>186,752.32</b>	<b>222,000</b>	<b>240,000</b>

<b>358 · Intergovernmental Contract Services</b>					
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01-358.10 · Police Services - Thornburg	92,668.56	95,448.60	73,734.03	92,668	101,261
01-358.11 · Fire Protection Services	8,500.08	8,500.08	6,375.06	8,500	8,500
<b>Total 358 · Intergovern. Contract Services</b>	<b>101,168.64</b>	<b>103,948.68</b>	<b>80,109.09</b>	<b>101,168</b>	<b>109,761</b>

<b>361-363 · Departmental Earnings</b>					
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01-361.33 · Zoning Use Permits	5,225.00	4,125.00	3,760.00	4,000	4,000
01-361.34 · Hearing Fees - Zoning & Planning	500.00	0	1,000.00	1,000	1,500
01-362.11 · Sale of Accident & Police Reports	2,265.00	1,725.00	1,395.00	1,600	1,600
01-362.141 · Crossing Guard Reimbursement	44,693.99	45,567.20	28,980.50	45,000	45,000
01-362.40 · Building/Electric Permit Fees	27,183.50	11,701.25	43,949.50	12,000	17,000
01-362.45 · Occupancy Permits	8,570.00	6,480.00	6,130.00	8,500	8,500
01-362.48 · Rental Inspection Fee	5,040.00	5,990.00	7,555.00	5,500	7,000
01-362.55 · Other Permits - Code Enforcement	730.00	890.00	885.00	700	1,000
01-362.70 · Police Application Fees	0	700.00	0	0	1,000
01-362.74 · Reimbursed - P/D Overtime Details	9,145.42	22,788.12	7,749.30	7,000	8,300
01-362.75 · Drug Task Force OT	7,376.98	3,293.64	1,529.13	3,000	3,000
01-363.51 · PennDot Snow Removal	7,696.02	8,420.62	0	7,000	7,500
<b>Total 361-363 · Departmental Earnings</b>	<b>118,425.91</b>	<b>111,680.83</b>	<b>102,933.43</b>	<b>95,300</b>	<b>105,100</b>

<b>364 · Sanitation</b>					
01-364.30 · Current Garbage Collection Fee	450,093.82	469,953.73	461,104.99	473,110	489,555
01-364.32 · Jordan - Refuse Billing Fee	8,340.00	8,435.00	8,405.00	8,300	8,500
01-364.35 · Garbage Collection - Delinquent	88,967.37	65,070.97	65,810.39	60,000	65,000
01-364.36 · P/I - Garbage Collection	3,948.06	3,688.88	2,671.21	4,000	4,000
01-364.362 · P/I - Garbage Collection - Delinquent	27,791.98	18,064.83	16,569.18	20,000	18,000
<b>Total 364 · Sanitation</b>	<b>579,141.23</b>	<b>565,213.41</b>	<b>554,560.77</b>	<b>565,410</b>	<b>585,055</b>

<b>367 · Recreation Fees</b>					
01-367.10 · Miniature Golf Pay to Play	110.00	135.00	435.00	100	300
01-367.14 · Park Shelter Rentals	4,720.00	3,960.00	5,500.00	4,000	5,500
01-367.15 · Community Center Rentals	2,350.00	3,190.00	4,600.00	2,200	4,500
01-367.20 · Pool Passes	31,655.00	30,586.00	30,780.00	31,000	31,000
01-367.21 · Pool General Admission	44,849.00	51,059.77	53,821.00	48,000	50,000
01-367.22 · Swimming Lessons	3,758.00	4,965.00	4,652.00	4,500	4,500
01-367.23 · Pool/Mini Golf Rentals	4,926.00	5,275.00	7,435.00	5,000	5,500
01-367.24 · AquaRobics	171.00	602.00	486.00	350	450
01-367.25 · Chair Rentals - Locks	1,274.00	1,121.00	1,179.00	1,000	1,100
01-367.30 · Sale of Wood Chips/Compost	185.00	15.00	100.00	0	100
01-367.40 · Pool Concessions	23,481.68	25,224.60	25,126.30	24,000	25,000
01-367.50 · Senior Dinner Fees	2,260.00	3,190.52	2,050.00	2,300	3,000
01-367.52 · Fundraising - Recreation	8,236.41	6,433.59	0	7,000	7,000
<b>Total 367 · Recreation Fees</b>	<b>127,976.09</b>	<b>135,757.48</b>	<b>136,164.30</b>	<b>129,450</b>	<b>137,950</b>

<b>380 · Misc. Revenues</b>					
01-380.01 · Refunds on Current Expenditures	1,890.12	5,488.50	997.90	0	0
01-380.02 · Other	992.79	6,737.26	3,524.07	0	0
01-380.03 · Insurance Dividends	48,577.18	46,016.90	49,550.95	45,000	48,000
01-380.04 · Reimb. Exp - Comp. Plan Ingram	0	0	-	-	-
01-380.50 · Military Banner Receipts	17,535.00	3,230.00	1,482.00	2,000	1,700
<b>Total 380 · Misc. Revenues</b>	<b>68,995.09</b>	<b>61,472.66</b>	<b>55,554.92</b>	<b>47,000</b>	<b>49,700</b>

<b>388 · Fiduciary Funds</b>					
01-388.01 · Police Pension Contribution	40,210.41	42,317.41	29,370.68	38,700	42,000
<b>Total 388 · Fiduciary Funds</b>	<b>40,210.41</b>	<b>42,317.41</b>	<b>29,370.68</b>	<b>38,700</b>	<b>42,000</b>

<b>391 · General Fixed Asset Disposition</b>					
01-391.10 · Sale of Fixed Assets	0	0	4,300.00	0	0
01-391.20 · Compensation of Fixed Assets	4,622.04	8,688.74	9,332.28	5,000	7,000
<b>Total 391 · General Fixed Asset Disposition</b>	<b>4,622.04</b>	<b>8,688.74</b>	<b>13,632.28</b>	<b>5,000</b>	<b>7,000</b>

<b>392 · Interfund Transfers</b>					
01-392.30 · Transfer from Cap. Reserve (legacy)	-	-	6,000.00	13,469	7,469
01-392.35 · Transfer from Highway Aid Fund	168,031.07	177,609.46	179,969.69	177,000	174,000
01-392.90 · Trns from Unreserved Fund Balance	-	-	-	215,870	145,160
<b>Total 392 · Interfund Transfers</b>	<b>168,031.07</b>	<b>177,609.46</b>	<b>185,969.69</b>	<b>406,339</b>	<b>326,629</b>

<b>395 · Refunds of Prior Years</b>						
01-395.04 · Other	842.49	0	0	-	-	
01-399.00 · Reserve Fund Carryover	0	0	0	-	-	
<b>Total 395 · Refunds of Prior Years</b>	<b>842.49</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	

<b>Total Revenues</b>	<b>4,562,026</b>	<b>4,473,038</b>	<b>4,092,955</b>	<b>4,590,719</b>	<b>4,708,990</b>
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**Expenses – General Fund**

Account	2017 Actual	2018 Actual	9/30/19 YTD	2019 Budget	2020 Budget
<b>400 · Borough Council</b>					
01-400.05 · Salary - Council	8,400.00	8,400.00	5,935.87	8,400	8,400
01-400.24 · Council Meeting Expenses	776.20	2,906.41	139.95	1,000	1,000
01-400.42 · Subs./Memberships - Borough	2,404.00	2,762.00	1,737.75	3,000	8,260
01-400.46 · Meetings, Conferences & Trainings	5,307.00	6,498.00	2,028.58	6,000	6,000
<b>Total 400 · Borough Council</b>	<b>16,887.20</b>	<b>20,566.41</b>	<b>9,842.15</b>	<b>18,400</b>	<b>23,660</b>
<b>401 · Mayor</b>					
01-401.05 · Salary - Mayor	1,800.00	1,800.00	1,350.00	1,800	1,800
01-401.42 · Subscriptions/Memberships - Mayor	130.00	130.00	60.00	130	130
<b>Total 401 · Mayor</b>	<b>1,930.00</b>	<b>1,930.00</b>	<b>1,410.00</b>	<b>1,930</b>	<b>1,930</b>
<b>402 · Auditing &amp; Financial Administration</b>					
01-402.31 · Auditing - Professional Auditor	11,997.50	12,071.25	12,419.25	12,000	12,500
01-402.45 · Payroll Contract	6,638.79	6,741.95	5,464.79	6,500	6,800
<b>Total 402 · Auditing &amp; Financial Administration</b>	<b>18,636.29</b>	<b>18,813.20</b>	<b>17,884.04</b>	<b>18,500</b>	<b>19,300</b>
<b>403 · Tax Collection</b>					
01-403.11 · Salary - Property Tax Collector	480.00	480.00	360.00	480	480
01-403.31 · Auditing Services	214.03	-	-	-	-
01-403.35 · Bonds - Property Tax Collector	401.00	544.00	544.00	450	544
01-403.46 · Jordan Tax – Liens/Sheriff Sales	21,050.50	1,380.00	12,425.29	12,000	12,000
01-403.461 · Jordan Tax - TCF Fees	18,908.67	15,938.28	17,837.94	18,000	18,000
01-403.462 · Jordan Tax - R/E Tax Collec Fee	7,416.00	7,553.70	0	7,500	7,500
01-403.463 · Jordan Tax - Prior R/E Tax Fee	18,482.28	16,535.61	12,630.62	15,000	16,000
01-403.47 · Jordan Act 511 Fees	9,981.65	7,897.42	5,329.22	10,000	8,000
01-403.48 · Jordan-Act 32 SWTax District	15,443.45	15,575.33	12,124.18	15,000	15,500
01-403.76 · RAD Tax Payment	440.06	163.11	3,128.98	500	2,500
<b>Total 403 · Tax Collection</b>	<b>92,817.64</b>	<b>66,067.45</b>	<b>64,380.23</b>	<b>78,930</b>	<b>80,524</b>
<b>404 · Solicitor/Legal Services</b>					
01-404.31 · Solicitor Expenses	24,630.78	44,806.00	43,329.50	55,000	50,000
01-404.332 · Labor Counsel	0	27.00	0	0	0
01-404.40 · Legal - Litigation	0	1,144.00	0	1,000	1,000
<b>Total 404 · Solicitor/Legal Services</b>	<b>24,630.78</b>	<b>45,977.00</b>	<b>43,329.50</b>	<b>56,000</b>	<b>51,000</b>
<b>405 · Administrative Staff</b>					
01-405.10 · Salary - Borough Manager	88,584.03	86,101.46	57,375.00	76,500	78,795
01-405.11 · Salary - Treasurer	3,000.00	3,000.00	2,250.00	3,000	3,000
01-405.12 · Salary - Full Time Staff	77,934.11	80,804.42	62,399.88	83,200	85,696
01-405.15 · Administrative Intern	-	1,950.50	407.26	3,500	3,500
01-405.154 · Health & Accident & STD	1,103.70	948.80	800.55	800	1,000
01-405.156 · Hospitalization	57,450.11	55,351.69	41,360.31	58,000	58,000

01-405.161 · Social Security	13,295.11	13,354.23	9,580.09	13,000	13,000
01-405.162 · Unemployment Compensation	919.12	1,151.77	999.83	1,000	1,100
01-405.163 · FSA	1,381.73	880.34	810.10	1,500	1,500
01-405.164 · HRA	1,366.54	1,184.08	288.72	3,000	3,000
01-405.33 · Transportation Reimbursement	9.00	84.33	76.56	250	250
01-405.35 · Bonds	951.00	1,573.00	338.00	1,000	1,000
01-405.354 · Worker's Compensation	681.80	503.88	438.89	800	650
01-405.42 · Dues, Subscriptions & Memberships	-	-	841.00	900	900
01-405.46 · Meetings, Conferences & Trainings	-	-	239.00	2,000	2,000
<b>Total 405 · Administrative Staff</b>	<b>246,676.25</b>	<b>246,888.50</b>	<b>178,205.19</b>	<b>248,450</b>	<b>253,391</b>

<b>406 · General Administration</b>					
01-406.21 · Office Supplies/Postage	3,446.81	4,102.63	3,217.62	3,700	4,000
01-406.26 · Minor Equipment	324.00	2,475.65	869.71	1,500	1,500
01-406.32 · Communications	4,283.76	4,097.48	4,146.21	4,500	4,500
01-406.34 · Advertising	1,351.40	8,034.30	4,797.38	4,000	3,500
01-406.356 · Drug & Alcohol Testing	130.81	0.00	0	300	200
01-406.37 · Maint. & Repairs Equipment	4,566.06	5,217.32	254.23	3,000	2,000
01-406.38 · Equipment Rentals	8,833.70	9,460.64	7,767.26	10,000	11,000
01-406.74 · Major Equipment	1,861.84	2,342.23	1,204.14	2,500	3,000
<b>Total 406 · General Administration</b>	<b>24,798.38</b>	<b>35,730.25</b>	<b>22,256.55</b>	<b>29,500</b>	<b>29,700</b>

<b>407-408 · Other Professional Services</b>					
01-407.25 · Computer HW/SW Maintenance	0	169.98	74.40	400	400
01-407.32 · IT Expenses	5,556.00	6,283.78	4,829.88	5,000	12,000
01-407.42 · Subscription Services/SaaS	-	-	-	-	17,620
01-408.31 · Engineering - General Services	32,733.72	22,929.80	34,851.05	45,000	45,000
01-408.315 · Engineering - Retainer	1,200.00	1,200.00	900.00	1,200	1,200
<b>Total 407-408 · Other Professional Services</b>	<b>39,489.72</b>	<b>30,583.56</b>	<b>40,655.33</b>	<b>51,600</b>	<b>76,220</b>

<b>409 · Municipal Properties</b>					
01-409.21 · Maintenance Supplies	1,603.27	1,306.34	1,057.45	1,650	1,650
01-409.22 · Supplies – District Court	0	500.00	0	0	-
01-409.36 · Utilities	22,134.35	24,855.94	16,823.28	22,500	23,000
01-409.361 · Utilities – District Magistrate	7,070.17	6,209.35	4,277.93	6,500	6,500
01-409.37 · Repairs/Maintenance	17,218.93	29,218.34	13,050.70	15,000	20,000
01-409.371 · Repairs/Maint – District Magistrate	1,150.56	1,124.53	96.29	1,000	2,000
01-409.45 · Contracts – Custodian/Mats	10,903.76	11,655.83	7,112.18	10,000	11,000
01-409.50 · Municipal Prop. Misc.	2,095.00	5,979.10	1,592.34	1,500	5,600
01-409.71 · Cap Improvements – Dist. Magistrate	0	0.00	0	1,000	5,000
01-409.76 · Refunds – Community Center	0	0.00	1,500.00	100	1,700
<b>Total 409 · Municipal Properties</b>	<b>62,176.04</b>	<b>80,849.43</b>	<b>45,510.17</b>	<b>59,250</b>	<b>76,450</b>

<b>410 · Police Services</b>					
01-410.12 · Salaries - Police Officers	615,267.70	647,068.63	507,773.44	707,480	753,100
01-410.121 · Salary - Chief	96,935.23	99,627.91	72,988.20	97,317	100,395
01-410.13 · Longevity - Police	4,250.00	4,250.00	4,750.00	4,750	5,500
01-410.14 · Salary - Police Secretary	30,481.50	32,349.60	23,865.84	35,500	36,500

01-410.154 · Health & Accident & STD	3,893.40	3,893.40	3,023.25	4,500	4,500
01-410.156 · Hospitalization	116,593.08	120,293.56	93,135.58	131,500	135,000
01-410.161 · Social Security	71,739.92	74,728.56	57,665.22	78,700	79,000
01-410.162 · Unemployment Compensation	5,135.26	5,246.56	5,038.67	6,830	5,500
01-410.163 · FSA	3,365.94	4,213.54	2,754.69	4,500	5,500
01-410.164 · HRA	3,809.98	4,512.21	3,575.59	6,000	6,000
01-410.18 · Wages - Crossing Guards	83,230.00	84,180.80	58,058.52	86,500	89,100
01-410.181 · Wages - Jail Guards	300.00	525.00	435.00	1,000	1,000
01-410.19 · O.T. Police	22,336.57	30,049.95	21,014.14	18,000	20,000
01-410.191 · Court / School - Reimb Expenses	2,071.00	1,961.00	1,892.00	2,000	3,500
01-410.192 · Court Overtime	55,132.25	59,072.48	51,732.47	50,000	50,000
01-410.193 · DANET O.T.	7,754.47	3,354.15	1,462.18	5,000	4,000
01-410.21 · Office Supplies/Postage	2,543.17	1,930.50	2,163.29	3,000	2,800
01-410.22 · Ammunition	1,349.23	1,458.44	0	1,500	1,500
01-410.23 · Uniform Allowance	6,210.54	8,022.39	15,481.04	17,700	12,550
01-410.232 · Uniform Allowance - School Guards	437.19	400.93	265.16	1,000	500
01-410.24 · Fuel Expense	10,181.92	12,599.86	9,794.97	11,000	11,000
01-410.25 · Maintenance Equip.-Supplies	1,847.12	1,948.63	2,406.45	3,000	2,800
01-410.26 · Minor Equipment	4,031.03	1,715.94	997.25	12,000	5,000
01-410.32 · Communications	8,671.14	9,119.00	8,647.20	11,000	10,500
01-410.321 · IT Expense	5,537.50	4,719.00	7,769.50	5,000	7,000
01-410.354 · Worker's Compensation	41,589.36	37,775.66	30,893.99	42,000	46,100
01-410.355 · Worker's Comp - School Guards	5,651.00	5,351.56	4,680.48	6,500	6,300
01-410.37 · Vehicle Maintenance	5,334.43	6,633.66	6,392.66	6,500	6,500
01-410.42 · Dues - Police Chief	889.00	914.50	890.00	1,000	1,000
01-410.421 · Dues - Police Officers	600.00	900.00	0	1,000	1,000
01-410.45 · Animal Control	3,645.00	3,645.00	2,770.00	4,000	4,000
01-410.53 · Civil Service Commission	115.60	2,888.13	785.06	300	300
01-410.74 · Capital Outlay	31,681.00	0	0	70,000	90,000
01-410.75 · Training - Police Officers	6,203.31	6,582.23	4,015.14	7,000	7,000
01-410.751 · Training - Police Chief	95.00	245.00	75.00	1,500	1,000
01-410.76 · Computer Expense	3,168.50	4,213.45	2,594.00	10,000	6,000
01-410.77 · Video Recording Devices	4,760.64	5,547.04	322.61	8,000	8,000
<b>Total 410 · Police Services</b>	<b>1,266,837.98</b>	<b>1,291,938.27</b>	<b>1,010,108.59</b>	<b>1,462,577</b>	<b>1,529,445</b>

**411 · Fire Protection**

01-411.02 · Foreign Fire Relief	28,193.24	25,721.61	27,864.93	26,000	27,000
01-411.10 · Physicals-Annual CVFD	0	2,969.00	0	3,000	-
01-411.22 · Operating Supplies	945.64	2,599.60	1,282.48	2,500	-
01-411.23 · Minor Equip. Repair	4,204.47	3,065.08	379.88	5,500	-
01-411.231 · Minor Equip. Purchase	0	7,729.95	5,510.17	4,000	-
01-411.24 · Fuel, Oil	4,011.61	6,658.18	4,492.28	4,500	-
01-411.32 · Communications	3,268.08	6,606.32	5,000.11	5,000	-
01-411.354 · Worker's Compensation	20,791.00	22,706.00	14,311.00	18,000	17,000
01-411.37 · Vehicle Maintenance	4,236.17	5,860.62	21,537.17	7,000	-
01-411.38 · Hydrant Rental	23,766.41	23,335.12	16,803.87	23,800	23,800
01-411.45 · Equip. Inspection & Testing	13,669.21	5,649.50	10,829.85	10,000	-
01-411.53 · Annual Contribution	40,000.00	40,000.00	29,999.97	40,000	116,500



01-411.70 · Major Equipment	8,952.43	22,589.23	6,057.31	18,500	-
01-411.90 · Transfer to Major Equipment Fund	37,400.00	37,400.00	37,400.00	37,400	37,400
01-411.901 · Transfer to Minor Equipment Fund	22,000.00	22,000.00	0	22,000	22,000
<b>Total 411 · Fire Protection</b>	<b>211,438.26</b>	<b>234,890.21</b>	<b>181,469.02</b>	<b>227,200</b>	<b>243,700</b>

<b>413-414 · Code Enforcement &amp; Zoning</b>					
01-413.12 · Salary - Fire Marshal	0	0	-	-	-
01-413.13 · Salary - Ordinance Officer	4,800.00	13,323.30	-	-	-
01-413.14 · Zoning Inspections	9,598.00	8,490.10	8,019.00	9,500	9,500
01-413.15 · Wages - Part Time Staff	-	-	19,762.48	43,000	29,000
01-413.161 · Social Security	367.20	1,019.17	1,511.88	2,000	2,000
01-413.162 · Unemployment Compensation	80.15	112.93	434.18	400	500
01-413.21 · Office Supplies	491.44	965.25	504.50	500	700
01-413.24 · Fuel	709.44	544.49	208.92	700	500
01-413.28 · Uniforms	-	-	86.00	250	250
01-413.32 · Communic/Internet - Ord. Officer	1,099.20	2,651.53	1,426.76	1,500	2,200
01-413.354 · Worker's Compensation	9.64	18.90	14.38	200	70
01-413.37 · Vehicle Repairs	1,343.34	1,653.52	338.75	1,500	1,500
01-413.41 · Public Nuisance Remediation	-	3,600.00	2,400.00	0	0
01-413.45 · Demolition - Blighted Property	782.66	35,455.36	910.73	55,000	40,000
01-413.46 · Training & Education	700.00	1,418.50	192.50	1,500	1,500
01-413.47 · Bldg Permit Fees - DCED	188.00	179.00	175.50	300	300
01-414.12 · Bldg Permit Fees - Inspection	21,740.80	8,176.20	31,204.00	12,000	13,500
01-414.14 · ZHB - Court Reporter/Secretary	140.00	0	302.50	350	500
01-414.21 · ZHB Office - Adv - Postage	107.00	0	186.00	150	200
01-414.31 · ZHB Legal Services	735.00	0	1,125.00	1,000	1,200
01-414.46 · Recodification of Ordinances	2,690.60	1,195.00	1,195.00	4,000	4,000
<b>Total 413-414 · Code Enforcement &amp; Zoning</b>	<b>45,582.47</b>	<b>78,803.25</b>	<b>69,998.08</b>	<b>133,850</b>	<b>107,420</b>

<b>427 · Sanitation</b>					
01-427.10 · Garbage Contract	445,596.00	456,579.00	352,789.65	470,386	487,018
01-427.12 · Recycling Contract	71,232.60	73,115.40	56,484.00	75,312	77,822
<b>Total 427 · Sanitation</b>	<b>516,828.60</b>	<b>529,694.40</b>	<b>409,273.65</b>	<b>545,698</b>	<b>564,840</b>

<b>430-438 · Public Works Department</b>					
01-430.10 · Salary - P/W Supervisor	68,910.16	70,500.00	56,999.88	76,000	78,280
01-430.14 · Wages - Full Time Employees	292,358.40	311,000.80	239,024.68	320,330	330,000
01-430.15 · Wages - Reg. Overtime Pay	1,610.70	6,306.21	4,947.82	3,000	5,000
01-430.154 · Health & Accident & STD	2,569.80	2,569.80	1,894.35	2,500	2,600
01-430.156 · Hospitalization	97,946.39	97,757.06	75,834.90	100,000	100,000
01-430.16 · Wages – P/W Part Time	0	0	3,015.00	1,000	2,000
01-430.161 · Social Security	29,745.38	31,923.31	25,250.82	29,000	33,200
01-430.162 · Unemployment Compensation	2,645.73	2,583.90	2,256.31	2,800	2,700
01-430.163 · FSA	1,025.00	2,251.55	684.98	3,000	3,000
01-430.164 · HRA	4,498.45	2,318.78	3,679.08	5,500	5,000
01-430.18 · Wages - Seasonal Employment	25,675.00	22,639.00	21,978.00	25,000	23,000
01-430.21 · Public Works - Misc. Supplies	2,066.88	2,119.35	1,998.64	2,500	2,500
01-430.23 · Uniforms	6,205.86	5,558.34	5,936.90	6,000	6,000
01-430.24 · Fuel	8,857.53	12,895.48	10,736.28	11,000	12,000

01-430.25 · Repairs - Maintenance	11,256.51	14,444.76	7,654.90	11,000	12,000
01-430.26 · Small Tools	3,212.24	2,231.48	1,215.42	3,500	2,500
01-430.32 · Communications	3,615.13	3,417.06	2,569.83	3,500	3,500
01-430.354 · Worker's Compensation	24,649.60	23,425.80	20,477.11	27,000	27,600
01-430.356 · Drug/Alcohol Testing	166.86	141.28	0	500	500
01-430.36 · Utilities	5,998.43	7,539.30	5,335.38	8,000	7,000
01-430.37 · Vehicle Repairs	10,568.94	11,356.51	15,661.60	10,000	14,000
01-430.42 · Licenses, Permits and Training	426.00	585.45	351.00	1,000	800
01-430.74 · Capital Outlay – minor equip	280.54	7,202.73	319.96	5,000	7,000
01-430.742 · Pub.Works – Cap. Outlay Equip	0	0	11,000.00	5,000	-
01-432.14 · Wages – Snow Removal Overtime	2,896.82	10,341.59	7,308.72	10,000	10,000
01-432.22 · Anti-Skid Materials	42,147.67	62,749.24	28,382.50	50,000	55,000
01-433.22 · Signs & Posts	5,589.35	2,259.66	1,769.02	5,000	3,000
01-433.45 · Signals Maintenance	1,119.00	8,322.15	516.00	3,000	2,000
01-433.451 · Traffic Signals – Elect. Supply	5,705.79	6,467.45	4,599.71	6,500	6,500
01-434.45 · Street Lighting – Elect. Supply	83,636.37	85,288.13	57,856.64	85,000	85,000
01-435.22 · Material – Curbing Supplies	215.68	23.97	22.49	500	500
01-435.245 · Material – Stairs and Sidewalks	693.53	2,025.34	3,016.53	5,000	4,000
01-438.22 · Material – Roads Supplies	17,613.00	9,766.22	27,045.19	22,000	10,000
01-438.38 · Rental Equipment	1,752.42	807.40	4,866.34	4,000	5,000
<b>Total 430-438 · Public Works Department</b>	<b>765,659.16</b>	<b>828,819.10</b>	<b>654,205.98</b>	<b>853,130</b>	<b>861,180</b>

<b>452-453 · Recreation</b>					
01-452.14 · Wages - Pool Personnel	68,575.36	81,874.77	64,667.28	75,000	73,000
01-452.15 · Wages - Pool Concessions	11,196.95	15,125.31	9,455.20	12,000	12,000
01-452.161 · Social Security	6,102.24	7,420.22	5,669.87	7,000	7,000
01-452.162 · Unemployment Compensation	2,300.33	2,796.98	611.47	2,300	2,300
01-452.20 · Pool Permits, Training, Clearances	1,114.25	1,123.60	1,413.00	1,300	1,500
01-452.21 · Maintenance Supplies	1,695.53	2,176.06	1,207.97	2,500	2,200
01-452.22 · Pool Filtration	7,430.59	14,165.01	11,331.60	12,000	12,000
01-452.23 · Operating Supplies	2,152.71	4,608.35	3,575.55	4,000	4,000
01-452.25 · Pool Repairs/Maintenance	1,832.24	2,767.62	1,635.04	3,000	3,000
01-452.26 · Pool Minor Equipment	5,310.83	122.10	1,074.93	3,500	2,000
01-452.27 · Computer H/W & Internet	615.45	811.40	2,739.05	1,000	1,000
01-452.32 · Communications	559.61	566.40	370.11	500	500
01-452.354 · Worker's Compensation	4,925.36	5,169.24	4,095.47	5,000	5,500
01-452.36 · Utilities	12,466.13	13,622.62	10,441.46	12,800	12,800
01-452.37 · Pool Buildings - Repair/Maintenance	689.13	2,849.08	2,021.88	3,000	3,000
01-452.371 · Concession - Repair/Maint/Equip	1,394.24	3,774.16	1,718.20	3,000	2,500
01-452.72 · Capital Improvements	-	-	3,539.96	30,000	5,000
01-452.725 · Recreation Fundraising Purchases	-	-	-	-	7,000
01-453.21 · Supplies - Concession Stand	13,060.60	16,061.99	11,329.99	15,000	14,000
01-453.23 · Senior Dinner (offset 367.50)	4,049.31	8,002.46	6,476.90	8,000	8,000
01-453.37 · Maintenance/Repairs - Mini Golf	561.65	166.83	202.43	300	300
01-453.49 · Other Rec. Activities	446.14	505.53	359.06	1,000	700
<b>Total 452-453 · Recreation</b>	<b>146,478.65</b>	<b>183,709.73</b>	<b>143,936.42</b>	<b>202,200</b>	<b>179,300</b>

<b>454 · Parks</b>					
01-454.25 · Maintenance Supplies	617.82	508.58	0	1,500	1,000
01-454.26 · Minor Equipment	699.94	852.88	1,764.98	1,000	2,500
01-454.36 · Utilities	3,998.62	5,194.84	4,529.42	4,000	5,000
01-454.37 · Maintenance - Repairs Services	4,480.65	12,125.01	13,750.92	7,000	24,000
01-454.75 · Park Equip. - Cap. Improvements	0	7,543.54	3,419.00	3,000	5,000
01-454.76 · Refunds - Park Shelters	0	0	1,225.00	0	1,500
<b>Total 454 · Parks</b>	<b>9,797.03</b>	<b>26,224.85</b>	<b>24,689.32</b>	<b>16,500</b>	<b>39,000</b>

<b>455 · Shade Trees</b>					
01-455.22 · Shade Tree Operating Supplies	171.99	290.19	39.66	500	500
01-455.37 · Shade Tree Health Maintenance	-	-	9,338.41	14,000	60,000
01-455.44 · Shade Tree - Arborist	0	0	0	1,500	1,500
01-455.45 · Tree Plantings	1,987.36	2,155.63	1,061.44	3,000	3,000
01-455.46 · Borough Gardens	443.49	275.48	474.96	700	700
<b>Total 455 · Shade Trees</b>	<b>2,602.84</b>	<b>2,721.30</b>	<b>10,914.47</b>	<b>19,700</b>	<b>65,700</b>

<b>456 · Libraries</b>					
01-456.54 · Annual Contribution	70,000.00	70,000.00	52,500.06	70,000	82,000
<b>Total 456 · Libraries</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>52,500.06</b>	<b>70,000</b>	<b>82,000</b>

<b>457-459 · Community Activities</b>					
01-457.295 · Seasonal Decorations	-	-	0	650	650
01-457.31 · Celebrates Fireworks	4,000.00	4,000.00	-	-	-
01-457.50 · Military Banner Expenses	17,553.96	2,192.89	2,530.46	2,000	2,200
01-458.22 · Community Center Supplies	0	0	31.84	250	250
01-458.55 · Crafton Performing Arts	0	0	-	-	-
01-459.56 · Borough Tributes	879.27	2,083.03	275.25	500	400
01-459.57 · Misc. Contributions	19.99	80.00	0	200	200
<b>Total 457-459 · Community Activities</b>	<b>22,453.22</b>	<b>8,355.92</b>	<b>2,837.55</b>	<b>3,600</b>	<b>3,700</b>

<b>462-463 · Community &amp; Economic Development</b>					
01-462.22 · Newsletter - Printing/Postage	531.32	0	7,334.24	3,000	14,000
01-462.34 · Advertising & Promotions	580.00	0	847.00	1,000	2,000
01-462.42 · Subscription Services	-	2,017.82	7,817.80	1,820	-
01-463.72 · Design & Mobility Improvements	-	-	0	18,000	60,000
<b>Total 462-463 · Community &amp; Economic Dev.</b>	<b>1,111.32</b>	<b>2,017.82</b>	<b>15,999.04</b>	<b>23,820</b>	<b>76,000</b>

<b>471 · Debt Service - Principal</b>					
01-471.21 · PNC - Duncan Gen Ob Note	262,562.04	267,986.08	136,058.44	136,062	-
01-471.35 · PNC - Heavy Equipment Lease	44,995.30	12,013.49	9,285.93	12,440	12,881
01-471.351 · PNC - Dump Truck Lease	-	5,236.53	16,079.43	21,475	22,422
<b>Total 471 · Debt Service - Principal</b>	<b>307,557.34</b>	<b>285,236.10</b>	<b>161,423.80</b>	<b>169,977</b>	<b>35,303</b>

<b>472 · Debt Service - Interest</b>					
01-472.21 · PNC - Duncan Gen Ob Note	11,569.63	6,160.06	950.44	1,047	-
01-472.35 · PNC - Heavy Equipment Lease	3,199.86	2,223.91	1,392.12	1,798	1,357
01-472.351 · PNC - Dump Truck Lease	-	1,132.86	3,028.74	4,002	3,055
<b>Total 472 · Debt Service - Interest</b>	<b>14,769.49</b>	<b>9,516.83</b>	<b>5,371.30</b>	<b>6,847</b>	<b>4,412</b>

<b>483 · Agency &amp; Trust</b>					
01-483.01 · Police Pension Contribution	40,210.41	39,827.71	29,370.68	38,700	42,000
01-483.10 · Police Pension Fund MMO	82,588.56	86,808.72	63,491.00	63,490	68,500
01-483.30 · Employee Pension Fund MMO	71,037.00	46,843.90	93,066.00	93,070	86,915
<b>Total 483 · Agency &amp; Trust</b>	<b>193,835.97</b>	<b>173,480.33</b>	<b>185,927.68</b>	<b>195,260</b>	<b>197,415</b>

<b>486 · Insurance</b>					
01-486.01 · Compreh. Liability/Property Ins.	77,691.39	80,565.70	82,562.00	80,000	84,000
01-486.03 · Drug Screening	1,896.10	1,999.15	1,726.30	2,000	2,000
01-486.81 · Property Loss Claims - Borough	9,430.09	14,309.24	8,875.28	9,000	10,000
<b>Total 486 · Insurance</b>	<b>89,017.58</b>	<b>96,874.09</b>	<b>93,163.58</b>	<b>91,000</b>	<b>96,000</b>

<b>491 · Refunds of Prior Year Expenses</b>					
01-491.02 · RE Tax Refund – Prior	6,535.40	1,450.90	1,230.04	2,000	2,000
01-491.03 · Refunds - LST	574.58	134.00	249.80	500	400
01-491.06 · Refunds - Trash Collection	-	-	0	300	300
01-491.50 · Service Tax Credit – R/E Refund	-	-	1,075.66	-	1,100
01-491.51 · Service Tax Credit – EIT Refund	-	-	1,284.22	-	1,300
<b>Total 491 · Refunds of Prior Year Revenues</b>	<b>7,109.98</b>	<b>1,584.90</b>	<b>3,839.72</b>	<b>2,800</b>	<b>5,100</b>

<b>492 · Interfund Operating Transfers</b>					
01-492.04 · Transfer to Celebrates Fund	-	-	0	4,000	6,300
01-492.18 · Transfer to Capital Projects Fund	-	-	-	-	0
01-492.36 · TRF-Fundraiser Proceeds-Pool	7,790.24	0	-	-	-
<b>Total 492 · Interfund Operating Transfers</b>	<b>7,790.24</b>	<b>0</b>	<b>0</b>	<b>4,000</b>	<b>6,300</b>

<b>Total Expenses</b>	<b>4,206,912</b>	<b>4,371,273</b>	<b>3,449,131</b>	<b>4,590,719</b>	<b>4,708,990</b>
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**Road Fund – Revenues and Expenses**

Account	2017 Actual	2018 Actual	9/30/19 YTD	2019 Budget	2020 Budget
<b>Road Fund Revenues</b>					
31-301.10 Road Tax – Current	476,734.78	481,909.17	483,644.01	476,160	490,679
31-301.20 Road Tax – Prior	16,710.58	17,723.65	21,300.36	17,000	20,000
31-319.01 Road Tax Pen/Int	5,345.53	4,348.61	3,547.42	5,000	5,000
31-354.03 Green Light-Go Grant (legacy)	-	-	0	704,051	-
31-363.25 Utility Reimburse-Paving	0	44,515.34	0	0	0
31-380.01 Refunds on Prior Expenses	0	500.00	0	0	0
31-392.31 Transfer from Road Fund Reserve	0	0	0	114,500	465,379
<b>Total Revenues</b>	<b>498,790.89</b>	<b>548,996.77</b>	<b>508,491.79</b>	<b>1,316,711</b>	<b>981,058</b>
<b>Road Fund Expenses</b>					
31-408.31 Engineering – Roads	56,917.30	48,577.85	21,968.85	60,000	90,000
31-408.315 Engineering – GLG (legacy)	-	-	48,393.27	100,000	-
31-421.00 Bank Fees	0	0	0	0	0
31-433.603 GLG - Grant Expenditure (legacy)	-	-	0	704,051	-
31-433.605 GLG Construction Match (legacy)	0	0	0	76,013	-
31-437.25 Equipment Repairs	681.36	0	441.38	8,000	3,000
31-438.22 In-House Paving Materials	-	-	-	-	17,000
31-438.45 Road - Contract Services	584.00	568.75	3,696.00	0	40,000
31-438.74 Cap. Outlay - Equipment	27,040.00	12,555.00	0	0	0
31-439.45 Road Paving Program	483,385.21	214,243.56	2,280.00	252,147	403,045
31-439.455 Road Program - Prior Year	-	0	24,879.52	114,500	300,000
31-491.10 Tax Refunds - Current	3,005.86	614.98	498.70	1,000	1,000
31-491.20 Tax Refund - Prior	2,059.79	490.65	365.77	1,000	1,000
31-492.18 Transfer to Capital Projects Fund	-	-	-	-	126,013
<b>Total Expenses</b>	<b>573,673.52</b>	<b>277,050.79</b>	<b>102,523.49</b>	<b>1,316,711</b>	<b>981,058</b>

**Sewer Fund – Revenues and Expenses**

Account	2017 Actual	2018 Actual	9/30/19 YTD	2019 Budget	2020 Budget
<b>Sewer Fund Revenues</b>					
08-319 · Interest/Penalty – Jordan	23,470.41	22,052.79	13,114.95	25,000	16,000
08-341 · Interest on Investment – PLGIT	8,257.48	25,654.76	24,381.99	9,000	25,000
08-357.04 · GROW Grant Disbursement	-	-	0	94,053	94,053
08-364 · Current Sewer User Fees	1,915,073.48	1,979,343.04	1,496,682.61	2,020,000	2,074,000
08-364.01 · Delinquent Sewer User Fees	14,584.62	27,322.98	6,559.50	22,000	12,000
08-380 · Other – ALCOSAN Billing Reimbursement	6,373.51	6,974.25	7,201.04	6,800	7,500
08-382 · Misc. Income	85,144.10	-	-	-	-
08-392.08 · Transfer from Sewer Fund Reserve	-	-	64,548.33	220,090	34,000
<b>Total Revenues</b>	<b>2,052,903.60</b>	<b>2,061,347.82</b>	<b>1,612,488.42</b>	<b>2,396,943</b>	<b>2,262,553</b>

<b>Sewer Fund Expenses</b>					
08-408.312 · Engineering – General Projects	-	-	180,444.79	70,000	50,000
08-408.314 · Engineering – GROW Projects	-	-	14,084.99	24,000	10,000
08-408.316 · Engineering – Consent Order	-	-	52,019.75	141,000	90,000
08-421 · Office Supplies – Postage	1,241.46	204.19	0	1,000	1,000
08-425 · Maintenance/Repair Materials	5,405.88	4,238.52	1,440.35	4,000	4,000
08-430 · Billing Fee – PAWC/Jordan	25,283.80	33,475.50	18,535.34	25,000	25,000
08-431 · Prof. Services – Engineering	173,064.35	152,384.35	-	-	-
08-436 · ALCOSAN – Qtrly Usage Chgs	902,650.08	976,334.09	773,676.78	1,032,000	1,106,000
08-437 · Equipment Repairs	8,947.94	4,922.65	2,093.98	10,000	5,000
08-438 · Fuel - Sweeper- Trk#108	5,782.38	4,921.90	4,536.43	5,000	5,000
08-442 · Dues - Permits	7,913.66	7,913.66	7,913.66	8,000	7,920
08-445 · Vactor Charge	6,720.00	4,800.00	4,800.00	10,000	4,000
08-446 · Municipal Claims Commission	4,121.66	3,384.97	688.44	4,500	4,000
08-470.1 · Principal – Pennvest I	50,806.31	52,234.53	40,251.10	53,735	55,378
08-470.2 · Principal – Pennvest II	37,253.83	38,094.27	29,310.19	39,123	40,100
08-471.1 · Interest – Pennvest I	15,530.77	14,102.55	9,501.71	12,602	10,960
08-471.2 · Interest – Pennvest II	11,297.93	10,457.49	7,103.63	9,430	8,450
08-471.35 · Principal - PNC – ELGIN Sweeper	-	-	28,726.69	-	51,260
08-472 · Capital Improvement (Clearview Phase V)	-	383,246.62	-	-	-
08-472.35 · Interest – PNC – ELGIN Sweeper	-	-	5,753.63	-	7,850
08-473 · COA Requirements	266,581.66	171,149.13	-	-	-
08-473.702 · General Project Construction	-	-	68,825.75	350,000	205,000
08-473.704 · GROW Project Construction	-	-	3,819.50	94,053	95,053
08-473.706 · Consent Order - Contract Work	-	-	358,559.22	445,000	400,000
08-475 · Cap Equipment Purchases	8,699.13	-	250.00	55,000	-
08-491 · Refunds	4,607.26	2,856.24	152.49	3,500	3,500
08-492 · Capital Project - Reserve Fund (legacy)	0	86,472.86	-	-	-
08-492.18 · Transfer to Capital Projects Fund	-	-	-	-	65,082
08-493.01 · Backflow Prevention Program	-	-	-	-	8,000
<b>Total Expenses</b>	<b>1,535,908.10</b>	<b>1,951,193.52</b>	<b>1,612,488.42</b>	<b>2,396,943</b>	<b>2,262,553</b>

**Revenues – Capital Projects Fund**

Account	2020 Budget	Comments
<b>355 · State Grants</b>		
18-355.08 · Sewer & Water	0	
18-355.09 · Facilities	0	
18-355.10 · Public Safety	0	
18-355.13 · Blight Remediation	0	
18-355.30 · General Infrastructure	0	
18-355.31 · Road & Street	704,051	Green Light-Go disbursement
18-355.54 · Parks & Recreation	175,000	DCED GTRP grant disbursement
18-355.62 · Community Development	0	
18-355.90 · Other / Misc. State Grants	0	
<b>Total 355 · State Grants</b>	<b>879,051</b>	
<b>357 · County &amp; Agency Grants</b>		
18-357.08 · Sewer & Water	507,000	GROW grants: S. Grandview & Crafton Blvd preliminary work
18-357.09 · Facilities	0	
18-357.10 · Public Safety	0	
18-357.13 · Blight Remediation	0	Possible CDBG Cycle 46 grant for 52 Baldwick demo
18-357.30 · General Infrastructure	28,000	CDBG 45 for ADA ramps (awarded 2019)
18-357.31 · Road & Street	0	
18-357.54 · Parks & Recreation	200,000	GEDF award for pool liner + 1 playground
18-357.62 · Community Development	0	
18-357.90 · Other / Misc. Grants	0	
<b>Total 357 · County &amp; Agency Grants</b>	<b>735,000</b>	
<b>392 · Interfund Transfers</b>		
18-392.01 · Transfer from General Fund	0	
18-392.08 · Transfer from Sewer Fund	65,082	S. Grandview GROW grant match + prelim Crafton Blvd
18-392.31 · Transfer from Road Fund	126,013	Green Light-Go match
<b>Total 392 · Interfund Transfers</b>	<b>191,095</b>	
<b>393 · Reserve Transfers</b>		
18-393.01 · Transfer from Unreserved Fund Balance	0	
18-393.08 · Transfer from Sewer Reserves	102,918	
18-393.18 · Transfer from Capital Projects Reserves	0	Not likely to be used. Establish as contingency.
18-393.31 · Transfer from Road Reserves	0	
<b>Total 393 · Reserve Transfers</b>	<b>102,918</b>	
<b>399 · Other Revenues &amp; Payments</b>		
18-399.01 · Miscellaneous	0	
18-399.05 · Refunds	0	
<b>Total 399 · Other Revenues &amp; Payments</b>	<b>0</b>	This section is not likely to be used. Establish as contingency.
<b>Total Revenues</b>	<b>1,908,064</b>	

**Expenses – Capital Projects Fund**

Account	2020 Budget	Comments
<b>408 · Engineering</b>		
18-408.08 · Sewer & Water	225,000	Crafton Blvd - significant engineering for prelim permitting
18-408.09 · Facilities	0	
18-408.10 · Public Safety	0	
18-408.13 · Blight Remediation	0	
18-408.30 · General Infrastructure	0	
18-408.31 · Road & Street	52,000	Remaining Green Light-Go engineering costs
18-408.54 · Parks & Recreation	38,000	GTRP + GEDF grants park rehabilitation project
18-408.62 · Community Development	0	
18-408.90 · Other / Misc. State Grants	0	
<b>Total 408 · Engineering</b>	<b>315,000</b>	
<b>470 · General Project Expenses</b>		
18-470.08 · Sewer & Water	450,000	S. Grandview sewer separation
18-470.09 · Facilities	0	
18-470.10 · Public Safety	0	
18-470.13 · Blight Remediation	0	Possible demo of 52 Baldwin if CDBG 46 app is successful
18-470.30 · General Infrastructure	28,000	CDBG 45 ADA ramps project
18-470.31 · Road & Street	780,064	Green Light-Go full construction cost
18-470.54 · Parks & Recreation	335,000	GTRP + GEDF grant park rehabilitation project
18-470.62 · Community Development	0	
18-470.90 · Other / Misc. Grants	0	
<b>Total 470 · General Project Expenses</b>	<b>1,593,064</b>	
<b>Total Expenses</b>	<b>1,908,064</b>	

**Notes:**

The Capital Projects Fund budget has been reworked for 2020 to provide a more consistent structure for how revenues and expenses for large projects are recorded. Line items focus on overall project categories, rather than individual capital projects or specific grant awards. Projects are moved to this Fund if their inclusion in another fund (i.e. General, Road, or Sewer) would skew the overall budget size year-to-year.



**Celebrates Fund – Revenues and Expenses**

Account	8/31/19 YTD	2019 Budget	2020 Budget
<b>Celebrates Fund Revenues</b>			
04-367.00 · Celebrates Income	33,339.71	56,000	34,000
04-391.01 · Transfer from General Fund	0	4,000	6,300
<b>Total Revenues</b>	<b>33,339.71</b>	<b>60,000</b>	<b>40,300</b>
<b>Celebrates Fund Expenses</b>			
04-457.01 · Celebrates Expense – Other	0	52,000	-
04-457.21 · Misc. Expenses	209.92	-	200
04-457.22 · Marketing & Mailers	2,450.47	-	2,500
04-457.31 · Celebrates Fireworks	0.00	8,000	8,000
04-457.35 · Security	1,015.00	-	1,100
04-457.38 · Attractions & Rentals	19,840.61	-	20,000
04-457.39 · Entertainment – Stage	3,325.00	-	3,500
04-457.391 · Entertainment – Parade	1,830.00	-	2,000
04-457.41 · Booth Expenses	3,090.39	-	3,000
04-457.91 · Refund – Vendors	85.00	-	0
<b>Total Expenses</b>	<b>31,846.39</b>	<b>60,000</b>	<b>40,300</b>

**Notes:**

The Celebrates Fund was first recorded in the Borough's annual budget in 2019.

The projected budget numbers should be treated as a general idea for the next several years. Factors such as changes in the length of the event and the new adoption of a dedicated Borough fund budget will affect projections in the short-term.

Note: This chart has been added to show the difference in projected budget amounts for each line item from 2019 to 2020, at the request of members of Borough Council during the 2020 budget workshop meetings.

### Revenues – General Fund

Account	2019 Budget	2020 Budget	Difference in Budget
<b>301 · Real Estate Taxes</b>			
01-301.10 · Real Estate - Current	1,406,150	1,449,035	42,885
01-301.20 · R.E. Tax - Prior Year	3,000	3,000	No change
01-301.50 · R.E. Tax – Delinquent - Liened	50,000		8,000
<b>Total 301 · Real Estate Taxes</b>	<b>1,459,150</b>	<b>1,510,035</b>	<b>+50,885</b>
<b>310 · Act 511 Taxes</b>			
01-310.10 · Real Estate Transfer	50,000	75,000	25,000
01-310.21 · EIT - Current	570,000	620,000	50,000
01-310.22 · EIT - Prior	235,000	220,000	-15,000
01-310.23 · EIT - Delinquent	40,000	15,000	-25,000
01-310.31 · Mercantile - Current	105,000	105,000	No change
01-310.32 · Mercantile - Prior	0	0	No change
01-310.36 · Business Privilege - Current	63,000	65,000	2,000
01-310.51 · LST - Occ Tax - Current	50,000	50,000	No change
<b>Total 310 · Act 511 Taxes</b>	<b>1,113,000</b>	<b>1,150,000</b>	<b>+37,000</b>
<b>319 · Penalty/Interest</b>			
01-319.01 · P/I - Real Estate Taxes	3,500	3,500	No change
01-319.02 · P/I - R/E Taxes - Delinquent	32,000	35,000	3,000
01-319.12 · P/I - EIT	1,000	1,000	No change
01-319.122 · P/I EIT - Delinquent	3,000	3,000	No change
01-319.13 · P/I - Mercantile	500	500	No change
01-319.15 · P/I - LST / OPT	0	0	No change
01-319.18 · P/I - Business Privilege	600	600	No change
<b>Total 319 · Penalty/Interest</b>	<b>40,600</b>	<b>43,600</b>	<b>+3,000</b>
<b>321 · Business Licenses &amp; Permits</b>			
01-321.61 · Soliciting Permits	800	800	No change
01-321.75 · Mechanical Devices	4,500	4,200	-300
01-321.80 · Cable Franchise Fees	112,000	112,000	No change
01-321.90 · Business Licenses	2,500	2,500	No change
<b>Total 321 · Business Licenses &amp; Permits</b>	<b>119,800</b>	<b>119,500</b>	<b>-300</b>
<b>322 · Non-Business Licenses &amp; Permits</b>			
01-322.80 · Street Openings	11,000	11,000	No change
01-322.81 · Pole Permits	50	100	50
01-322.83 · Truck Parking Permits	200	300	100
<b>Total 322 · Non-Business Licenses &amp; Permits</b>	<b>11,250</b>	<b>11,400</b>	<b>+150</b>
<b>331 · Fines &amp; Forfeits</b>			
01-331.10 · Fines - Magistrate/County	33,000	33,000	No change

01-331.12 · Code/Ordinance Violations	300	3,000	2,700
01-331.14 · Moving Veh. Violations/State Police	4,000	4,000	No change
01-331.41 · Public Nuisance Remediation	0	0	No change
<b>Total 331 · Fines &amp; Forfeits</b>	<b>37,300</b>	<b>40,000</b>	<b>+2,700</b>

<b>341-342 · Interest, Rents &amp; Royalties</b>			
01-341.01 · Income on Investments	7,000	27,000	20,000
01-342.00 · Rental Income	26,052	26,060	8
<b>Total 341-342 · Interest, Rents &amp; Royalties</b>	<b>33,052</b>	<b>53,060</b>	<b>+20,008</b>

<b>354 · State Grant Proceeds</b>			
01-354.15 · Act 101 Recycling Grant	5,000	6,000	1,000
01-354.20 · Miscellaneous Grants	0	0	No change
<b>Total 354 · State Grant Proceeds</b>	<b>5,000</b>	<b>6,000</b>	<b>+1,000</b>

<b>355 · State Shared Revenue/Entitlements</b>			
01-355.01 · PURTA	3,200	3,200	No change
01-355.04 · Liquor Licenses	1,000	1,000	No change
01-355.05 · Pension State Aid	130,000	140,000	10,000
01-355.07 · Foreign Fire Fund	26,000	27,000	1,000
01-355.09 · Act 13 Impact Fee	1,000	1,000	No change
<b>Total 355 · State Shared Revenue/Entitlements</b>	<b>161,200</b>	<b>172,200</b>	<b>+11,000</b>

<b>357 · County Shared Revenue &amp; Grants</b>			
01-357.01 · 1% Sales Tax - County RAD	220,000	240,000	20,000
01-357.012 · Miscellaneous Grants	2,000	0	-2,000
<b>Total 357 · County Shared Revenue &amp; Grants</b>	<b>222,000</b>	<b>240,000</b>	<b>+18,000</b>

<b>358 · Intergovernmental Contract Services</b>			
01-358.10 · Police Services - Thornburg	92,668	101,261	8,593
01-358.11 · Fire Protection Services	8,500	8,500	No change
<b>Total 358 · Intergovernmental Contract Services</b>	<b>101,168</b>	<b>109,761</b>	<b>+8,593</b>

<b>361-363 · Departmental Earnings</b>			
01-361.33 · Zoning Use Permits	4,000	4,000	No change
01-361.34 · Hearing Fees - Zoning & Planning	1,000	1,500	500
01-362.11 · Sale of Accident & Police Reports	1,600	1,600	No change
01-362.141 · Crossing Guard Reimbursement	45,000	45,000	No change
01-362.40 · Building/Electric Permit Fees	12,000	17,000	5,000
01-362.45 · Occupancy Permits	8,500	8,500	No change
01-362.48 · Rental Inspection Fee	5,500	7,000	1,500
01-362.55 · Other Permits - Code Enforcement	700	1,000	300
01-362.70 · Police Application Fees	0	1,000	1,000
01-362.74 · Reimbursed - P/D Overtime Details	7,000	8,300	1,000
01-362.75 · Drug Task Force OT	3,000	3,000	No change
01-363.51 · PennDot Snow Removal	7,000	7,500	500
<b>Total 361-363 · Departmental Earnings</b>	<b>95,300</b>	<b>105,100</b>	<b>+9,800</b>

<b>364 · Sanitation</b>			
01-364.30 · Current Garbage Collection Fee	473,110	489,555	16,445
01-364.32 · Jordan - Refuse Billing Fee	8,300	8,500	200
01-364.35 · Garbage Collection - Delinquent	60,000	65,000	5,000
01-364.36 · P/I - Garbage Collection	4,000	4,000	No change
01-364.362 · P/I - Garbage Collection - Delinquent	20,000	18,000	-2,000
<b>Total 364 · Sanitation</b>	<b>565,410</b>	<b>585,055</b>	<b>+19,645</b>
<b>367 · Recreation Fees</b>			
01-367.10 · Miniature Golf Pay to Play	100	300	200
01-367.14 · Park Shelter Rentals	4,000	5,500	1,500
01-367.15 · Community Center Rentals	2,200	4,500	2,300
01-367.20 · Pool Passes	31,000	31,000	No change
01-367.21 · Pool General Admission	48,000	50,000	2,000
01-367.22 · Swimming Lessons	4,500	4,500	No change
01-367.23 · Pool/Mini Golf Rentals	5,000	5,500	500
01-367.24 · AquaRobics	350	450	100
01-367.25 · Chair Rentals - Locks	1,000	1,100	100
01-367.30 · Sale of Wood Chips/Compost	0	100	100
01-367.40 · Pool Concessions	24,000	25,000	1,000
01-367.50 · Senior Dinner Fees	2,300	3,000	700
01-367.52 · Fundraising - Recreation	7,000	7,000	No change
<b>Total 367 · Recreation Fees</b>	<b>129,450</b>	<b>137,950</b>	<b>+8,500</b>
<b>380 · Misc. Revenues</b>			
01-380.01 · Refunds on Current Expenditures	0	0	No change
01-380.02 · Other	0	0	No change
01-380.03 · Insurance Dividends	45,000	48,000	3,000
01-380.50 · Military Banner Receipts	2,000	1,700	-300
<b>Total 380 · Misc. Revenues</b>	<b>47,000</b>	<b>49,700</b>	<b>+2,700</b>
<b>388 · Fiduciary Funds</b>			
01-388.01 · Police Pension Contribution	38,700	42,000	3,300
<b>Total 388 · Fiduciary Funds</b>	<b>38,700</b>	<b>42,000</b>	<b>+3,300</b>
<b>391 · General Fixed Asset Disposition</b>			
01-391.10 · Sale of Fixed Assets	0	0	No change
01-391.20 · Compensation of Fixed Assets	5,000	7,000	2,000
<b>Total 391 · General Fixed Asset Disposition</b>	<b>5,000</b>	<b>7,000</b>	<b>+2,000</b>
<b>392 · Interfund Transfers</b>			
01-392.30 · Transfer from Cap. Reserve (legacy)	13,469	7,469	-6,000
01-392.35 · Transfer from Highway Aid Fund	177,000	174,000	-3,000
01-392.90 · Trns from Unreserved Fund Balance	215,870	145,160	-70,710
<b>Total 392 · Interfund Transfers</b>	<b>406,339</b>	<b>326,629</b>	<b>-79,710</b>
<b>Total Revenues</b>	<b>4,590,719</b>	<b>4,708,990</b>	<b>+118,271</b>

**Expenses – General Fund**

Account	2019 Budget	2020 Budget	Difference in Budget
<b>400 · Borough Council</b>			
01-400.05 · Salary - Council	8,400	8,400	No change
01-400.24 · Council Meeting Expenses	1,000	1,000	No change
01-400.42 · Subs./Memberships - Borough	3,000	8,260	5,260
01-400.46 · Meetings, Conferences & Trainings	6,000	6,000	No change
<b>Total 400 · Borough Council</b>	<b>18,400</b>	<b>23,660</b>	<b>+5,260</b>
<b>401 · Mayor</b>			
01-401.05 · Salary - Mayor	1,800	1,800	No change
01-401.42 · Subscriptions/Memberships - Mayor	130	130	No change
<b>Total 401 · Mayor</b>	<b>1,930</b>	<b>1,930</b>	<b>No change</b>
<b>402 · Auditing &amp; Financial Administration</b>			
01-402.31 · Auditing - Professional Auditor	12,000	12,500	500
01-402.45 · Payroll Contract	6,500	6,800	300
<b>Total 402 · Auditing &amp; Financial Administration</b>	<b>18,500</b>	<b>19,300</b>	<b>+800</b>
<b>403 · Tax Collection</b>			
01-403.11 · Salary - Property Tax Collector	480	480	No change
01-403.35 · Bonds - Property Tax Collector	450	544	94
01-403.46 · Jordan Tax – Liens/Sheriff Sales	12,000	12,000	No change
01-403.461 · Jordan Tax - TCF Fees	18,000	18,000	No change
01-403.462 · Jordan Tax - R/E Tax Collec Fee	7,500	7,500	No change
01-403.463 · Jordan Tax - Prior R/E Tax Fee	15,000	16,000	1,000
01-403.47 · Jordan Act 511 Fees	10,000	8,000	-2,000
01-403.48 · Jordan-Act 32 SWTax District	15,000	15,500	500
01-403.76 · RAD Tax Payment	500	2,500	2,000
<b>Total 403 · Tax Collection</b>	<b>78,930</b>	<b>80,524</b>	<b>+1,594</b>
<b>404 · Solicitor/Legal Services</b>			
01-404.31 · Solicitor Expenses	55,000	50,000	-5,000
01-404.332 · Labor Counsel	0	-	Not budgeted for 2020
01-404.40 · Legal - Litigation	1,000	1,000	No change
<b>Total 404 · Solicitor/Legal Services</b>	<b>56,000</b>	<b>51,000</b>	<b>-5,000</b>
<b>405 · Administrative Staff</b>			
01-405.10 · Salary - Borough Manager	76,500	78,795	2,295
01-405.11 · Salary - Treasurer	3,000	3,000	No change
01-405.12 · Salary - Full Time Staff	83,200	85,696	2,496
01-405.15 · Administrative Intern	3,500	3,500	No change
01-405.154 · Health & Accident & STD	800	1,000	200
01-405.156 · Hospitalization	58,000	58,000	No change
01-405.161 · Social Security	13,000	13,000	No change
01-405.162 · Unemployment Compensation	1,000	1,100	100

01-405.163 · FSA	1,500	1,500	No change
01-405.164 · HRA	3,000	3,000	No change
01-405.33 · Transportation Reimbursement	250	250	No change
01-405.35 · Bonds	1,000	1,000	No change
01-405.354 · Worker's Compensation	800	650	-150
01-405.42 · Dues, Subscriptions & Memberships	900	900	No change
01-405.46 · Meetings, Conferences & Trainings	2,000	2,000	No change
<b>Total 405 · Administrative Staff</b>	<b>248,450</b>	<b>253,391</b>	<b>+4,941</b>

<b>406 · General Administration</b>			
01-406.21 · Office Supplies/Postage	3,700	4,000	300
01-406.26 · Minor Equipment	1,500	1,500	No change
01-406.32 · Communications	4,500	4,500	No change
01-406.34 · Advertising	4,000	3,500	-500
01-406.356 · Drug & Alcohol Testing	300	200	-100
01-406.37 · Maint. & Repairs Equipment	3,000	2,000	-1,000
01-406.38 · Equipment Rentals	10,000	11,000	1,000
01-406.74 · Major Equipment	2,500	3,000	500
<b>Total 406 · General Administration</b>	<b>29,500</b>	<b>29,700</b>	<b>+200</b>

<b>407-408 · Other Professional Services</b>			
01-407.25 · Computer HW/SW Maintenance	400	400	No change
01-407.32 · IT Expenses	5,000	12,000	7,000
01-407.42 · Subscription Services/SaaS	-	17,620	NEW for 2020
01-408.31 · Engineering - General Services	45,000	45,000	No change
01-408.315 · Engineering - Retainer	1,200	1,200	No change
<b>Total 407-408 · Other Professional Services</b>	<b>51,600</b>	<b>76,220</b>	<b>+24,620</b>

<b>409 · Municipal Properties</b>			
01-409.21 · Maintenance Supplies	1,650	1,650	No change
01-409.22 · Supplies – District Court	0	-	Not budgeted for 2020
01-409.36 · Utilities	22,500	23,000	500
01-409.361 · Utilities – District Magistrate	6,500	6,500	No change
01-409.37 · Repairs/Maintenance	15,000	20,000	5,000
01-409.371 · Repairs/Maint – District Magistrate	1,000	2,000	1,000
01-409.45 · Contracts – Custodian/Mats	10,000	11,000	1,000
01-409.50 · Municipal Prop. Misc.	1,500	5,600	4,100
01-409.71 · Cap Improvements – Dist. Magistrate	1,000	5,000	4,000
01-409.76 · Refunds – Community Center	100	1,700	1,600
<b>Total 409 · Municipal Properties</b>	<b>59,250</b>	<b>76,450</b>	<b>+17,200</b>

<b>410 · Police Services</b>			
01-410.12 · Salaries - Police Officers	707,480	753,100	45,620
01-410.121 · Salary - Chief	97,317	100,395	3,078
01-410.13 · Longevity - Police	4,750	5,500	750
01-410.14 · Salary - Police Secretary	35,500	36,500	1,000
01-410.154 · Health & Accident & STD	4,500	4,500	No change
01-410.156 · Hospitalization	131,500	135,000	3,500
01-410.161 · Social Security	78,700	79,000	300

01-410.162 · Unemployment Compensation	6,830	5,500	-1,330
01-410.163 · FSA	4,500	5,500	1,000
01-410.164 · HRA	6,000	6,000	No change
01-410.18 · Wages - Crossing Guards	86,500	89,100	2,600
01-410.181 · Wages - Jail Guards	1,000	1,000	No change
01-410.19 · O.T. Police	18,000	20,000	2,000
01-410.191 · Court / School - Reimb Expenses	2,000	3,500	1,500
01-410.192 · Court Overtime	50,000	50,000	No change
01-410.193 · DANET O.T.	5,000	4,000	-1,000
01-410.21 · Office Supplies/Postage	3,000	2,800	-200
01-410.22 · Ammunition	1,500	1,500	No change
01-410.23 · Uniform Allowance	17,700	12,550	-5,150
01-410.232 · Uniform Allowance - School Guards	1,000	500	-500
01-410.24 · Fuel Expense	11,000	11,000	No change
01-410.25 · Maintenance Equip.-Supplies	3,000	2,800	-200
01-410.26 · Minor Equipment	12,000	5,000	-7,000
01-410.32 · Communications	11,000	10,500	-500
01-410.321 · IT Expense	5,000	7,000	2,000
01-410.354 · Worker's Compensation	42,000	46,100	4,100
01-410.355 · Worker's Comp - School Guards	6,500	6,300	-200
01-410.37 · Vehicle Maintenance	6,500	6,500	No change
01-410.42 · Dues - Police Chief	1,000	1,000	No change
01-410.421 · Dues - Police Officers	1,000	1,000	No change
01-410.45 · Animal Control	4,000	4,000	No change
01-410.53 · Civil Service Commission	300	300	No change
01-410.74 · Capital Outlay	70,000	90,000	20,000
01-410.75 · Training - Police Officers	7,000	7,000	No change
01-410.751 · Training - Police Chief	1,500	1,000	-500
01-410.76 · Computer Expense	10,000	6,000	-4,000
01-410.77 · Video Recording Devices	8,000	8,000	No change
<b>Total 410 · Police Services</b>	<b>1,462,577</b>	<b>1,529,445</b>	<b>+66,868</b>

<b>411 · Fire Protection</b>			
01-411.02 · Foreign Fire Relief	26,000	27,000	1,000
01-411.10 · Physicals-Annual CVFD	3,000	-	Merged into 411.53
01-411.22 · Operating Supplies	2,500	-	Merged into 411.53
01-411.23 · Minor Equip. Repair	5,500	-	Merged into 411.53
01-411.231 · Minor Equip. Purchase	4,000	-	Merged into 411.53
01-411.24 · Fuel, Oil	4,500	-	Merged into 411.53
01-411.32 · Communications	5,000	-	Merged into 411.53
01-411.354 · Worker's Compensation	18,000	17,000	-1,000
01-411.37 · Vehicle Maintenance	7,000	-	Merged into 411.53
01-411.38 · Hydrant Rental	23,800	23,800	No change
01-411.45 · Equip. Inspection & Testing	10,000	-	Merged into 411.53
01-411.53 · Annual Contribution	40,000	116,500	76,500
01-411.70 · Major Equipment	18,500	-	Merged into 411.53
01-411.90 · Transfer to Major Equipment Fund	37,400	37,400	No change
01-411.901 · Transfer to Minor Equipment Fund	22,000	22,000	No change
<b>Total 411 · Fire Protection</b>	<b>227,200</b>	<b>243,700</b>	<b>+16,500</b>

<b>413-414 · Code Enforcement &amp; Zoning</b>			
01-413.14 · Zoning Inspections	9,500	9,500	No change
01-413.15 · Wages - Part Time Staff	43,000	29,000	-14,000
01-413.161 · Social Security	2,000	2,000	No change
01-413.162 · Unemployment Compensation	400	500	100
01-413.21 · Office Supplies	500	700	200
01-413.24 · Fuel	700	500	-200
01-413.28 · Uniforms	250	250	No change
01-413.32 · Communic/Internet - Ord. Officer	1,500	2,200	700
01-413.354 · Worker's Compensation	200	70	-130
01-413.37 · Vehicle Repairs	1,500	1,500	No change
01-413.41 · Public Nuisance Remediation	0	0	No change
01-413.45 · Demolition - Blighted Property	55,000	40,000	-15,000
01-413.46 · Training & Education	1,500	1,500	No change
01-413.47 · Bldg Permit Fees - DCED	300	300	No change
01-414.12 · Bldg Permit Fees - Inspection	12,000	13,500	1,500
01-414.14 · ZHB - Court Reporter/Secretary	350	500	150
01-414.21 · ZHB Office - Adv - Postage	150	200	50
01-414.31 · ZHB Legal Services	1,000	1,200	200
01-414.46 · Recodification of Ordinances	4,000	4,000	No change
<b>Total 413-414 · Code Enforcement &amp; Zoning</b>	<b>133,850</b>	<b>107,420</b>	<b>-26,430</b>

<b>427 · Sanitation</b>			
01-427.10 · Garbage Contract	470,386	487,018	16,632
01-427.12 · Recycling Contract	75,312	77,822	2,510
<b>Total 427 · Sanitation</b>	<b>545,698</b>	<b>564,840</b>	<b>+19,142</b>

<b>430-438 · Public Works Department</b>			
01-430.10 · Salary - P/W Supervisor	76,000	78,280	2,280
01-430.14 · Wages - Full Time Employees	320,330	330,000	9,670
01-430.15 · Wages - Reg. Overtime Pay	3,000	5,000	2,000
01-430.154 · Health & Accident & STD	2,500	2,600	100
01-430.156 · Hospitalization	100,000	100,000	No change
01-430.16 · Wages – P/W Part Time	1,000	2,000	1,000
01-430.161 · Social Security	29,000	33,200	4,200
01-430.162 · Unemployment Compensation	2,800	2,700	-100
01-430.163 · FSA	3,000	3,000	No change
01-430.164 · HRA	5,500	5,000	-500
01-430.18 · Wages - Seasonal Employment	25,000	23,000	-2,000
01-430.21 · Public Works - Misc. Supplies	2,500	2,500	No change
01-430.23 · Uniforms	6,000	6,000	No change
01-430.24 · Fuel	11,000	12,000	1,000
01-430.25 · Repairs - Maintenance	11,000	12,000	1,000
01-430.26 · Small Tools	3,500	2,500	-1,000
01-430.32 · Communications	3,500	3,500	No change
01-430.354 · Worker's Compensation	27,000	27,600	600
01-430.356 · Drug/Alcohol Testing	500	500	No change
01-430.36 · Utilities	8,000	7,000	-1,000
01-430.37 · Vehicle Repairs	10,000	14,000	4,000



01-430.42 · Licenses, Permits and Training	1,000	800	-200
01-430.74 · Capital Outlay – minor equip	5,000	7,000	2,000
01-430.742 · Pub.Works – Cap. Outlay Equip	5,000	-	Merged into 420.74
01-432.14 · Wages – Snow Removal Overtime	10,000	10,000	No change
01-432.22 · Anti-Skid Materials	50,000	55,000	5,000
01-433.22 · Signs & Posts	5,000	3,000	-2,000
01-433.45 · Signals Maintenance	3,000	2,000	-1,000
01-433.451 · Traffic Signals – Elect. Supply	6,500	6,500	No change
01-434.45 · Street Lighting – Elect. Supply	85,000	85,000	No change
01-435.22 · Material – Curbing Supplies	500	500	No change
01-435.245 · Material – Stairs and Sidewalks	5,000	4,000	-1,000
01-438.22 · Material – Roads Supplies	22,000	10,000	-12,000
01-438.38 · Rental Equipment	4,000	5,000	1,000
<b>Total 430-438 · Public Works Department</b>	<b>853,130</b>	<b>861,180</b>	<b>+8,050</b>

**452-453 · Recreation**

01-452.14 · Wages - Pool Personnel	75,000	73,000	-2,000
01-452.15 · Wages - Pool Concessions	12,000	12,000	No change
01-452.161 · Social Security	7,000	7,000	No change
01-452.162 · Unemployment Compensation	2,300	2,300	No change
01-452.20 · Pool Permits, Training, Clearances	1,300	1,500	200
01-452.21 · Maintenance Supplies	2,500	2,200	-300
01-452.22 · Pool Filtration	12,000	12,000	No change
01-452.23 · Operating Supplies	4,000	4,000	No change
01-452.25 · Pool Repairs/Maintenance	3,000	3,000	No change
01-452.26 · Pool Minor Equipment	3,500	2,000	-1,500
01-452.27 · Computer H/W & Internet	1,000	1,000	No change
01-452.32 · Communications	500	500	No change
01-452.354 · Worker's Compensation	5,000	5,500	500
01-452.36 · Utilities	12,800	12,800	No change
01-452.37 · Pool Buildings - Repair/Maintenance	3,000	3,000	No change
01-452.371 · Concession - Repair/Maint/Equip	3,000	2,500	-500
01-452.72 · Capital Improvements	30,000	5,000	-25,000
01-452.725 · Recreation Fundraising Purchases	-	7,000	NEW for 2020
01-453.21 · Supplies - Concession Stand	15,000	14,000	-1,000
01-453.23 · Senior Dinner (offset 367.50)	8,000	8,000	No change
01-453.37 · Maintenance/Repairs - Mini Golf	300	300	No change
01-453.49 · Other Rec. Activities	1,000	700	-300
<b>Total 452-453 · Recreation</b>	<b>202,200</b>	<b>179,300</b>	<b>-22,900</b>

**454 · Parks**

01-454.25 · Maintenance Supplies	1,500	1,000	-500
01-454.26 · Minor Equipment	1,000	2,500	1,500
01-454.36 · Utilities	4,000	5,000	1,000
01-454.37 · Maintenance - Repairs Services	7,000	24,000	17,000
01-454.75 · Park Equip. - Cap. Improvements	3,000	5,000	2,000
01-454.76 · Refunds - Park Shelters	0	1,500	1,500
<b>Total 454 · Parks</b>	<b>16,500</b>	<b>39,000</b>	<b>+22,500</b>

<b>455 · Shade Trees</b>			
01-455.22 · Shade Tree Operating Supplies	500	500	No change
01-455.37 · Shade Tree Health Maintenance	14,000	60,000	46,000
01-455.44 · Shade Tree - Arborist	1,500	1,500	No change
01-455.45 · Tree Plantings	3,000	3,000	No change
01-455.46 · Borough Gardens	700	700	No change
<b>Total 455 · Shade Trees</b>	<b>19,700</b>	<b>65,700</b>	<b>+46,000</b>

<b>456 · Libraries</b>			
01-456.54 · Annual Contribution	70,000	82,000	12,000
<b>Total 456 · Libraries</b>	<b>70,000</b>	<b>82,000</b>	<b>+12,000</b>

<b>457-459 · Community Activities</b>			
01-457.295 · Seasonal Decorations	650	650	No change
01-457.50 · Military Banner Expenses	2,000	2,200	200
01-458.22 · Community Center Supplies	250	250	No change
01-459.56 · Borough Tributes	500	400	-100
01-459.57 · Misc. Contributions	200	200	No change
<b>Total 457-459 · Community Activities</b>	<b>3,600</b>	<b>3,700</b>	<b>+100</b>

<b>462-463 · Community &amp; Economic Development</b>			
01-462.22 · Newsletter - Printing/Postage	3,000	14,000	11,000
01-462.34 · Advertising & Promotions	1,000	2,000	1,000
01-462.42 · Subscription Services	1,820	-	-1,820 / Moved to 407.42
01-463.72 · Design & Mobility Improvements	18,000	60,000	42,000
<b>Total 462-463 · Community &amp; Economic Dev.</b>	<b>23,820</b>	<b>76,000</b>	<b>+52,180</b>

<b>471 · Debt Service - Principal</b>			
01-471.21 · PNC - Duncan Gen Ob Note	136,062	-	-136,062 / Loan paid
01-471.35 · PNC - Heavy Equipment Lease	12,440	12,881	441
01-471.351 · PNC - Dump Truck Lease	21,475	22,422	947
<b>Total 471 · Debt Service - Principal</b>	<b>169,977</b>	<b>35,303</b>	<b>-134,674</b>

<b>472 · Debt Service - Interest</b>			
01-472.21 · PNC - Duncan Gen Ob Note	1,047	-	-1,047 / Loan paid
01-472.35 · PNC - Heavy Equipment Lease	1,798	1,357	-441
01-472.351 · PNC - Dump Truck Lease	4,002	3,055	-947
<b>Total 472 · Debt Service - Interest</b>	<b>6,847</b>	<b>4,412</b>	<b>-2,435</b>

<b>483 · Agency &amp; Trust</b>			
01-483.01 · Police Pension Contribution	38,700	42,000	3,300
01-483.10 · Police Pension Fund MMO	63,490	68,500	5,010
01-483.30 · Employee Pension Fund MMO	93,070	86,915	-6,155
<b>Total 483 · Agency &amp; Trust</b>	<b>195,260</b>	<b>197,415</b>	<b>+2,155</b>

<b>486 · Insurance</b>			
01-486.01 · Compreh. Liability/Property Ins.	80,000	84,000	4,000
01-486.03 · Drug Screening	2,000	2,000	No change

01-486.81 · Property Loss Claims - Borough	9,000	10,000	1,000
<b>Total 486 · Insurance</b>	<b>91,000</b>	<b>96,000</b>	<b>+5,000</b>

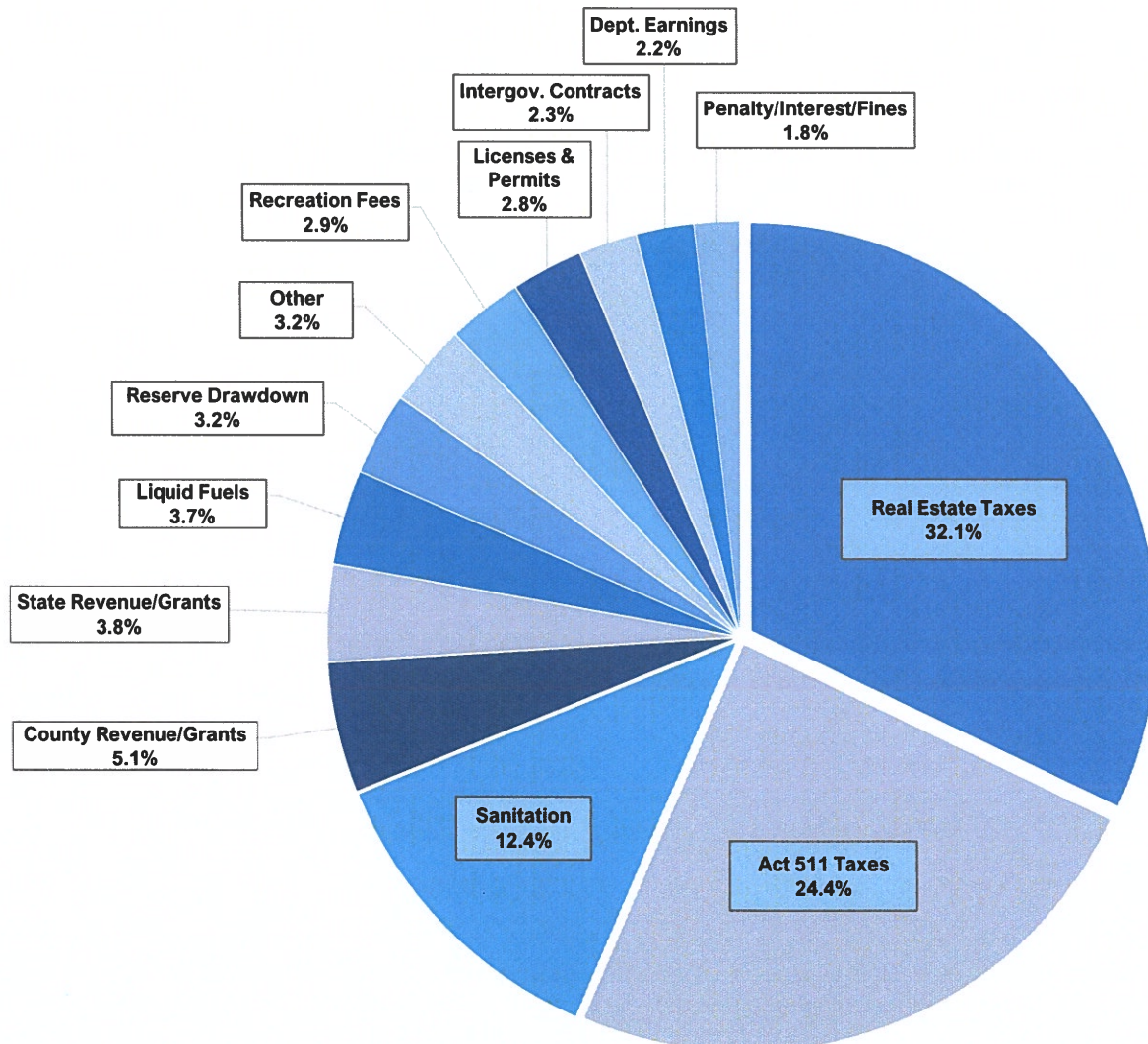
<b>491 · Refunds of Prior Year Expenses</b>			
01-491.02 · RE Tax Refund – Prior	2,000	2,000	No change
01-491.03 · Refunds - LST	500	400	-100
01-491.06 · Refunds - Trash Collection	300	300	No change
01-491.50 · Service Tax Credit – R/E Refund	-	1,100	NEW for 2020
01-491.51 · Service Tax Credit – EIT Refund	-	1,300	NEW for 2020
<b>Total 491 · Refunds of Prior Year Revenues</b>	<b>2,800</b>	<b>5,100</b>	<b>+2,300</b>

<b>492 · Interfund Operating Transfers</b>			
01-492.04 · Transfer to Celebrates Fund	4,000	6,300	2,300
01-492.18 · Transfer to Capital Projects Fund	-	0	NEW for 2020
<b>Total 492 · Interfund Operating Transfers</b>	<b>4,000</b>	<b>6,300</b>	<b>+2,300</b>

<b>Total Expenses</b>	<b>4,590,719</b>	<b>4,708,990</b>	<b>+118,271</b>
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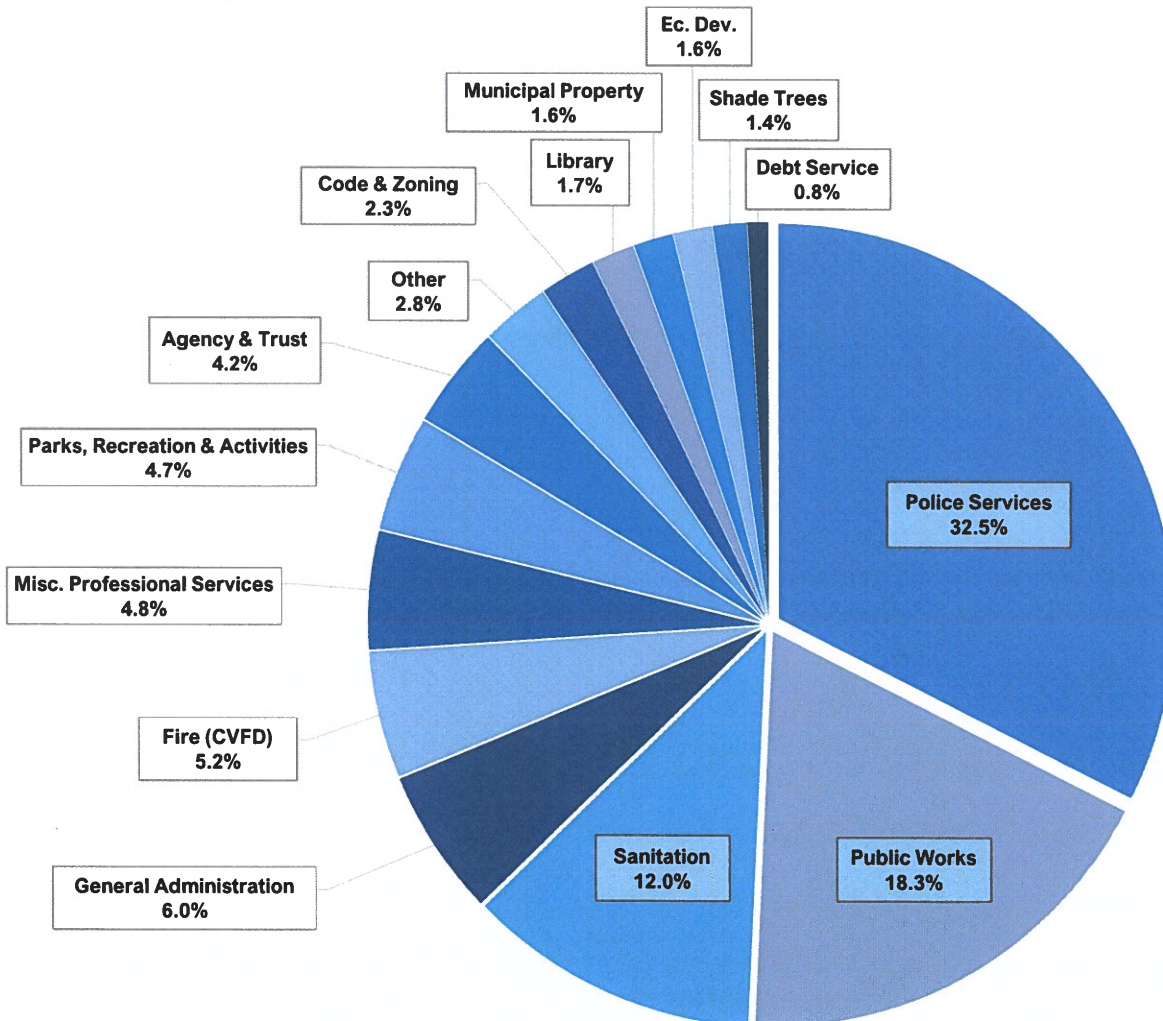
REVENUE CATEGORY	AMOUNT	PERCENT OF BUDGET
Real Estate Taxes	\$1,510,035	32.1%
Act 511 Taxes	\$1,150,000	24.4%
Sanitation	\$585,055	12.4%
County Shared Revenue & Grants	\$240,000	5.1%
State Shared Revenue & Grants	\$178,200	3.8%
Liquid Fuels	\$174,000	3.7%
Reserve Drawdown	\$152,629	3.2%
Other <sup>1</sup>	\$151,760	3.2%
Recreation Fees	\$137,950	2.9%
Licenses & Permits	\$130,900	2.8%
Intergovernmental Contracts	\$109,761	2.3%
Dept. Earnings	\$105,100	2.2%
Penalty/Interest/Fines	\$83,600	1.8%
<b>TOTAL</b>	<b>\$4,708,990</b>	<b>100%</b>

1. Interest/Rent; Misc. Revenues; Fiduciary Funds; Fixed Assets.



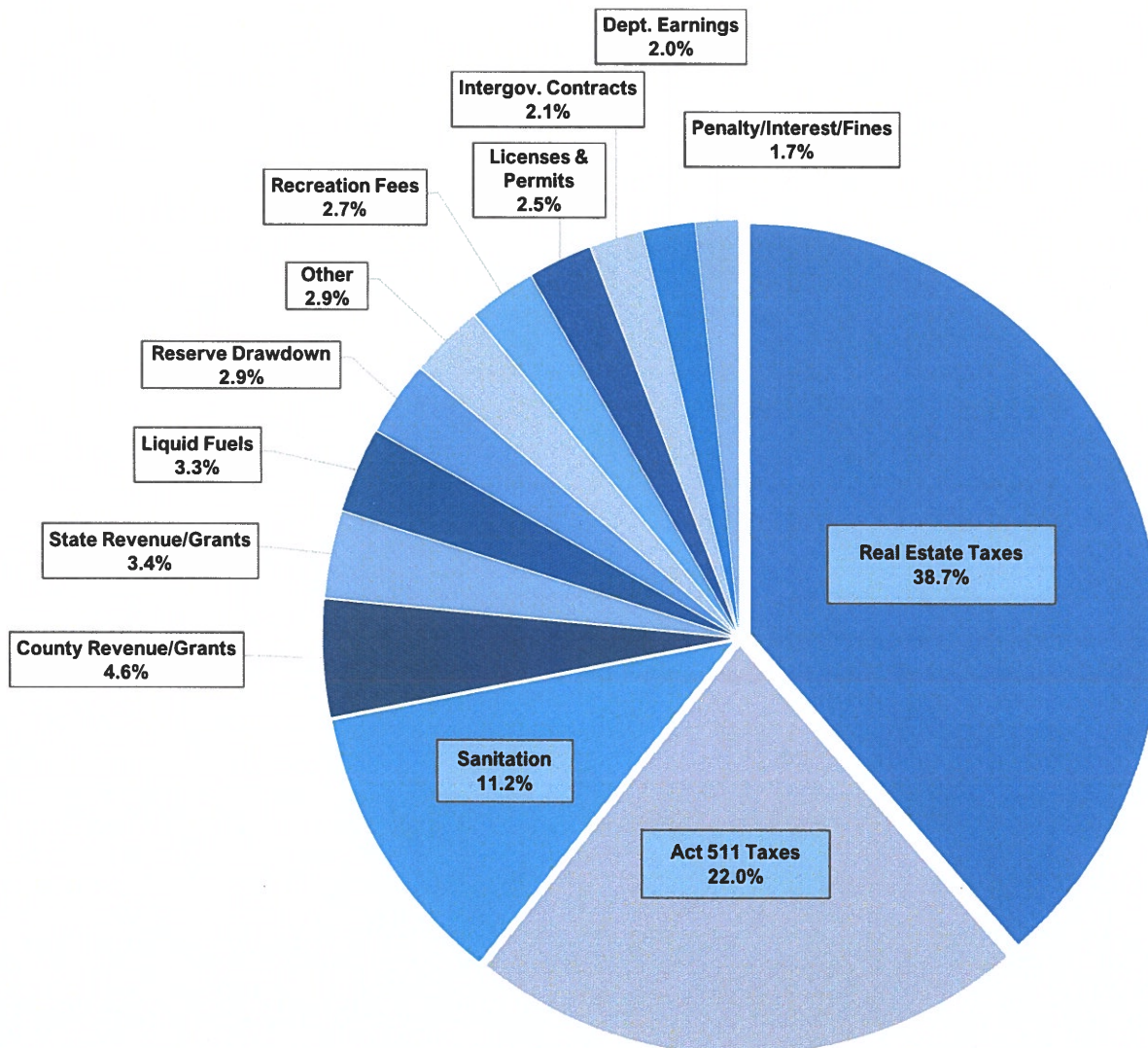
EXPENSE CATEGORY	AMOUNT	PERCENT OF BUDGET
Police Services	\$1,529,445	32.5%
Public Works	\$861,180	18.3%
Sanitation	\$564,840	12.0%
General Administration <sup>1</sup>	\$283,091	6.0%
Fire Protection (Crafton VFD)	\$243,700	5.2%
Misc. Professional Services <sup>2</sup>	\$227,044	4.8%
Parks, Recreation & Activities <sup>3</sup>	\$222,000	4.7%
Agency & Trust	\$197,415	4.2%
Other <sup>4</sup>	\$132,990	2.8%
Code & Zoning	\$107,420	2.3%
Library Donation	\$82,000	1.7%
Municipal Property	\$76,450	1.6%
Community & Economic Development	\$76,000	1.6%
Shade Trees	\$65,700	1.4%
Debt Service	\$39,715	0.8%
<b>TOTAL</b>	<b>\$4,708,990</b>	<b>100%</b>

1. Administrative Staff; General Administration. | 2. Auditing/Financial; Tax Collection; Solicitor; Engineering & IT.  
 3. Parks; Recreation; Community Activities. | 4. Elected Officials; Insurance; Refunds; Interfund Transfers.



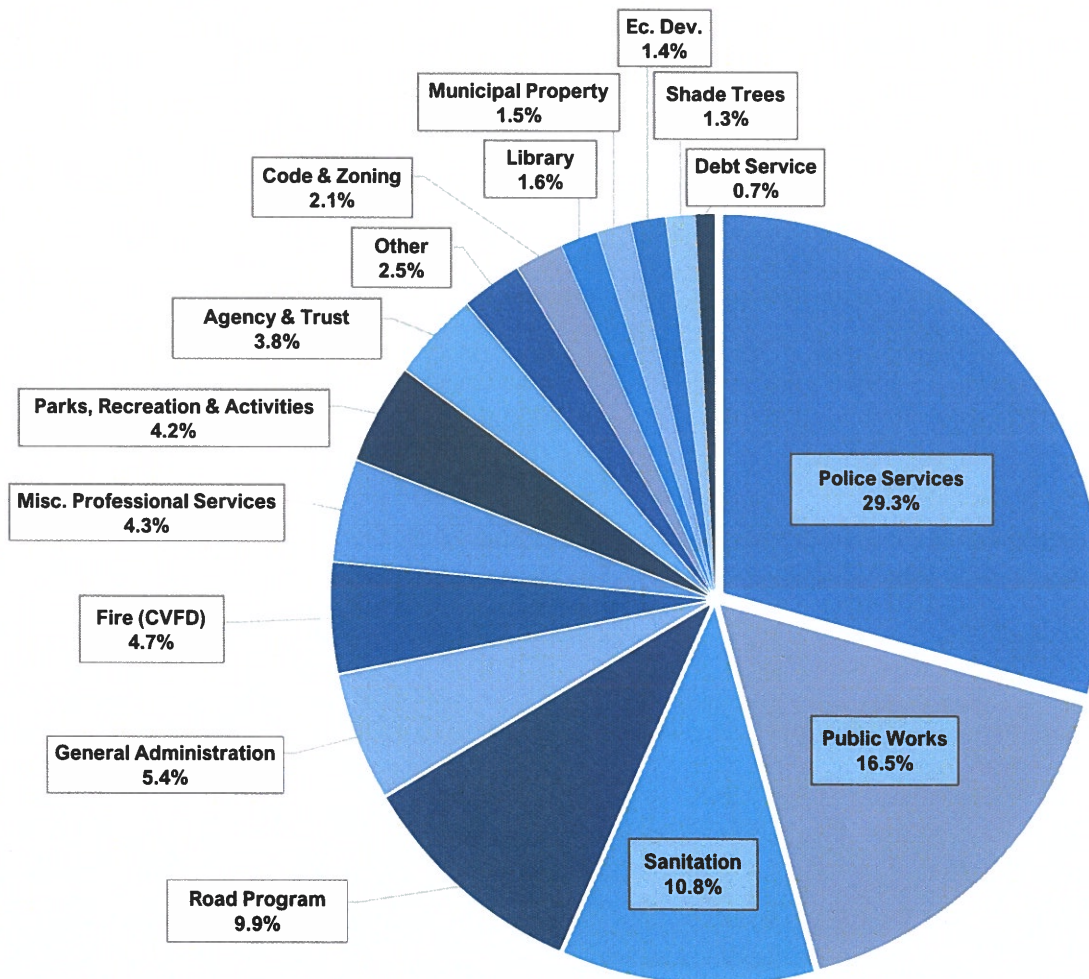
<b>REVENUE CATEGORY: WITH ROADS</b>	<b>AMOUNT</b>	<b>PERCENT OF BUDGET</b>
Real Estate Taxes	\$2,020,714	38.7%
Act 511 Taxes	\$1,150,000	22.0%
Sanitation	\$585,055	11.2%
County Shared Revenue & Grants	\$240,000	4.6%
State Shared Revenue & Grants	\$178,200	3.4%
Liquid Fuels	\$174,000	3.3%
Reserve Drawdown	\$152,629	2.9%
Other <sup>1</sup>	\$151,760	2.9%
Recreation Fees	\$137,950	2.7%
Licenses & Permits	\$130,900	2.5%
Intergovernmental Contracts	\$109,761	2.1%
Dept. Earnings	\$105,100	2.0%
Penalty/Interest/Fines	\$88,600	1.7%
<b>TOTAL</b>	<b>\$5,224,669</b>	<b>100%</b>

1. Interest/Rent; Misc. Revenues; Fiduciary Funds; Fixed Assets.



<b>EXPENSE CATEGORY: WITH ROADS</b>	<b>AMOUNT</b>	<b>PERCENT OF BUDGET</b>
Police Services	\$1,529,445	29.3%
Public Works	\$861,180	16.5%
Sanitation	\$564,840	10.8%
Road Program	\$515,679	9.9%
General Administration <sup>1</sup>	\$283,091	5.4%
Fire Protection (Crafton VFD)	\$243,700	4.7%
Misc. Professional Services <sup>2</sup>	\$227,044	4.3%
Parks, Recreation & Activities <sup>3</sup>	\$222,000	4.2%
Agency & Trust	\$197,415	3.8%
Other <sup>4</sup>	\$132,990	2.5%
Code & Zoning	\$107,420	2.1%
Library Donation	\$82,000	1.6%
Municipal Property	\$76,450	1.5%
Community & Economic Development	\$76,000	1.4%
Shade Trees	\$65,700	1.3%
Debt Service	\$39,715	0.7%
<b>TOTAL</b>	<b>\$5,224,669</b>	<b>100%</b>

1. Administrative Staff; General Administration. | 2. Auditing/Financial; Tax Collection; Solicitor; Engineering & IT.  
 3. Parks; Recreation; Community Activities. | 4. Elected Officials; Insurance; Refunds; Interfund Transfers.



### Property Tax Allocation

Residents and taxpayers are often curious about how the taxes collected by the Borough are being spent, and, more specifically, what impact their own tax dollars have on service delivery. The following tables break down this question using example property values and the 2020 budget.

A general idea of how each property owner's real estate tax dollars are being spent can be calculated by comparing the average tax annually collected with the percentage of the budget made up by each expense category. The median property value in Crafton is assessed at \$98,900 and the current millage is 7.59. This section includes the Road Fund's dedicated millage, which is 1.92, or one fourth of the total millage, as an "expense" category. Altogether, the Borough takes in about \$2 million in property taxes annually, with the rest of the budget supplemented by other revenue sources.

Property assessment	Millage	Tax collected annually
\$98,900	7.59	\$750.65
\$150,000		\$1,138.50
\$200,000		\$1,518.00

Using the categories from the pie chart breakdowns, the proportion of taxes allocated to various Borough services are as follows:

Department/Service	Expenses	% of Budget	Allocation of Tax		
			at \$98,900	at \$150,000	at \$200,000
Police	\$1,529,445	29.27%	\$219.74	\$333.28	\$444.37
Public Works	\$861,180	16.48%	\$123.73	\$187.66	\$250.21
Sanitation	\$564,840	10.81%	\$81.15	\$123.08	\$164.11
Road Fund	\$515,679	9.87%	\$74.09	\$112.37	\$149.83
Gen. Admin	\$283,091	5.42%	\$40.67	\$61.69	\$82.25
Fire Protection (VFD)	\$243,700	4.66%	\$35.01	\$53.10	\$70.81
Misc. Prof Services	\$227,044	4.35%	\$32.62	\$49.47	\$65.97
Parks, Rec & Activities	\$222,000	4.25%	\$31.90	\$48.38	\$64.50
Agency/Trust	\$197,415	3.78%	\$28.36	\$43.02	\$57.36
Other	\$132,990	2.55%	\$19.11	\$28.98	\$38.64
Code & Zoning	\$107,420	2.06%	\$15.43	\$23.41	\$31.21
Library Donation	\$82,000	1.57%	\$11.78	\$17.87	\$23.82
Municipal Property	\$76,450	1.46%	\$10.98	\$16.66	\$22.21
Community & Ec Dev	\$76,000	1.45%	\$10.92	\$16.56	\$22.08
Shade Trees	\$65,700	1.26%	\$9.44	\$14.32	\$19.09
Debt Service	\$39,715	0.76%	\$5.71	\$8.65	\$11.54
	<b>\$5,224,669</b>	<b>1</b>	<b>\$750.65</b>	<b>\$1,138.50</b>	<b>\$1,518.00</b>



## Revenues

### 301 | Real Estate Taxes

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This section includes revenues generated by the Borough property (real estate) tax. The amount owed to the Borough by each property is calculated using the property's assessed value from the County and the Borough millage rate as set by Borough Council each year. In recent years, Council has reserved a portion of total millage to create a special Road Fund, which is used for the Borough's annual road repair program and other permanent improvements to Borough roadways.

Crafton's total millage in 2020 was 7.59 mills, with 5.67 mills dedicated to general operating expenses and 1.92 mills reserved for the Road Fund.

### 310 | Act 511 Taxes

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Act 511 taxes, levied under the Local Tax Enabling Act, are represented in this section. In Crafton, these include: real estate transfer tax, earned income tax, mercantile tax, business privilege tax, and occupational privilege tax.

### 319 | Penalty/Interest

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Penalty fees and interest collected on real estate and Act 511 taxes are recorded here. Penalty and interest related to solid waste collection fees were previously recorded in this section, but are now represented in section 364, Sanitation.

### 321 | Business Licenses & Permits

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This section includes license and permit fees for business activities. Business license fees, cable franchise fees, and permits for soliciting and mechanical devices are recorded here. Prior to 2019, section 321 did not separate business and non-business licenses and permits. This change was implemented in accordance with DCED's standardized Chart of Accounts.

### 322 | Non-Business Licenses & Permits

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This section includes license and permit fees for non-business activities. Street opening permits, pole permits and truck parking permits are recorded here. Prior to 2019, these revenue lines were totaled within section 321. This change was implemented in accordance with DCED's standardized Chart of Accounts.

### 331 | Fines & Forfeits

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This section includes collection of fines imposed by the magistrate, district court, and moving vehicle violations. The new revenue line 01-331.41 "Payments for Public Nuisance Remediation" was added in 2019 to represent collection of charges and fees related to work the Borough must undertake to remediate

an imminent health hazard or public nuisance due to non-response of the property owner. The new expense line 01-413.41 “Public Nuisance Remediation” corresponds to this revenue.

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### **341-342 | Interest, Rents & Royalties**

This section includes the interest yield generated by the Borough’s General Fund reserves (functionally, the Borough’s “savings account”), and the rent received from the Magistrate’s Office.

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### **354 | State Grant Proceeds**

This section includes any state-level grant funding received to the General Fund. This primarily includes the Act 101 Recycling Grant, which is an annual award based on the tonnage of recycled material recovered within the Borough.

Most state grant awards will be recorded in the Capital Projects Fund, depending on the size/amount of funding. Grants and expenses related to larger projects would otherwise skew the overall size of the General Fund; this practice helps to avoid outliers in financial analysis. If small amounts of state grant funds are received, they will be recorded in lines such as 01-354.20, “Miscellaneous Grants”.

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### **355 | State Shared Revenues & Entitlements**

Revenues shared by the state from various initiatives and taxes are recorded here. The largest revenue sources in this section are the pension aid transfers, which help offset the Borough’s required (“MMO”) contribution to the police and non-uniformed pensions as determined by an actuary, and the Foreign Fire Insurance Fund, which is a pass-through revenue for volunteer fire departments across the state.

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### **357 | County Shared Revenues & Grants**

This section is mainly comprised of the RAD tax proceeds received from Allegheny County. Occasional miscellaneous county-level grants can also be represented here.

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### **358 | Intergovernmental Contract Services**

Any revenues generated by services provided by the Borough to other municipalities are recorded here. In 2020, this includes fees from Rosslyn Farms and Thornburg to support the Borough’s contribution to Crafton Volunteer Fire Department, and payments for the police protection contract with Thornburg.

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### **360-363 | Departmental Earnings**

Departmental Earnings include fees collected for building and zoning permits, reimbursements for overtime details by the Borough’s police force, document reproduction for Right-to-Know and police report requests, and other miscellaneous small charges.

### **364 | Sanitation – Garbage Collection**

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This section includes fees associated with collection of the solid waste and recycling in the Borough. Penalty & Interest on late payments have also been recorded here since 2019, in order to give a more complete assessment of the cost of waste collection and hauling.

### **367 | Recreation Fees**

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The majority of this section is composed of revenues from Crafton Pool. Other lines include user fees from the Recreation Board's mini-golf, rentals for the community room and park shelters, Senior Dinner tickets, and general recreation fundraising from events like the House Tour.

### **380 | Misc. Revenues**

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Insurance dividends and other miscellaneous/unpredictable revenues that do not fit in other categories are recorded here.

### **388 | Fiduciary Funds**

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This section includes the police pension employee contributions, which are pass-through funds that correspond to a matching expense line.

### **391 | Proceeds – General Fixed Asset Disposition**

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Payments from insurance claims and revenues from general asset/equipment sales are recorded here.

### **392 | Interfund Transfers**

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Transfers from the General Fund's unreserved fund balance – i.e. “reserve drawdowns” – will be recorded in line 01-392.90 if necessary. Liquid Fuels revenues from the state are also recorded in this section after eligible expenditures are accounted for at the end of the year.

## Expenses

### **400-401 | Borough Council & Mayor**

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Sections 400 & 401 contain expenses related to Crafton's elected Borough Council and Mayor. These positions receive small stipends, which are recorded in accounts 01-400.05 and 01-401.05.

Both sections also include accounts for subscriptions, memberships, and educational conferences and trainings; previously, administrative staff and elected officials shared these accounts. Budgeting these groups separately allows for greater continuing education opportunities and permits administrative staff to maintain their own professional certifications and organizational memberships.

Borough Council's subscriptions and memberships line includes both institutional memberships for the Borough as an entity as well as dues and subscription fees for publications, memberships, etc. for individual councilmembers.

### **402 | Auditing & Financial Administration**

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This section includes the contract fees for the Borough's annual audit, as well as the cost of the payroll processing service.

### **403 | Tax Collection**

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This section includes fees and expenses associated with the professional collection of various Borough taxes and fees, including property tax, trash collection, Act 511, Act 32, and Allegheny County's Regional Asset District (RAD) payments. These collections are handled by Jordan Tax Services, who is deputized annually by the Borough's elected tax collector. The elected tax collector also receives a small stipend, which is recorded in 01-403.31.

### **404 | Solicitor/Legal Services**

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Expenses related to the appointed Borough solicitor are recorded here. Line items include general solicitor expenses and a small expense line for miscellaneous litigation if necessary.

### **405 | Administrative Staff**

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This section includes wages, payroll taxes, health insurance and related benefits, and professional development funds for the Borough's administrative staff. As of 2019, core administrative staff included three employees: Borough Manager, Borough Secretary, and Planning Clerk.

Sections 400-409 underwent significant recoding in the 2019 budgeting process in order to bring them into alignment with DCED's Chart of Accounts standardized format. Salaries for full-time, non-management employees were merged into a single line, and dedicated professional development lines for administrative staff were established, among other minor re-coding changes. In addition, any expense lines

that were clearly related to Borough Council business or meetings, rather than administrative staff members, were moved to the 400 (Borough Council) section.

These changes allow the budget to show the costs associated with staffing the administrative department more clearly and encourage professional development and continuing education without interfering with Council's ability to pursue the same.

#### **406 | General Administration**

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This section includes general/day-to-day operating expenses related to the Borough's full-time administrative department, such as office supplies and postage, public advertisement costs, office equipment maintenance (i.e. copier), and lines for document storage and furniture as the need may arise.

Sections 400-409 underwent significant recoding in the 2019 budgeting process in order to bring them into alignment with DCED's Chart of Accounts standardized format. Expense lines for office equipment and other operating supplies were previously coded in 400 (Borough Council), and Council's professional development line was the only account present in 406.

These changes allow the budget to show the costs associated with operating the Borough office more clearly and prevent these expenses from interfering with the needs of Council meetings and supplies.

#### **407-408 | Other Professional Services**

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This section includes the costs associated with IT service and maintenance contracts, and general engineering expenses that are not related to the Road Fund, Sewer Fund, or large projects specifically budgeted for in the Capital Projects Fund. Typically, this includes miscellaneous engineering studies or technical work, or work related to the remediation and/or demolition of blighted properties. Other recurring professional service contracts would also be recorded here if/when the need arises.

In 2020 the new line item 01-407.42 was opened for tech-related subscription services and Software-as-a-Service (SaaS) to represent the investments the Borough has made in web-based communications and asset management. These include the SavvyCitizen events and notifications platform, ClearGov financial transparency and capital projects info platform, and the TRAIRS asset management system which allows the Borough to digitally track permits, code enforcement, and a variety of infrastructure assets on a GIS-based platform. The Borough's accounting software will also receive a low-cost upgrade in 2020.

#### **409 | Municipal Properties**

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This section includes maintenance and general upkeep expenses for municipal properties not including the parks and recreation areas. Functionally, this refers to the Borough's main municipal complex at 100 Stotz Ave, including the Borough Administrative Office, Crafton Police Department, and the Community Center. The first floor of the Community Center also currently houses the Crafton Public Library and Magistrate's Office as tenants.

Finally, refunds of security deposits for the Community Room rentals have been recorded in this section beginning in 2019.

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## 410 | Police Services

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This section includes the wages, benefits, and general operating expenses for the Crafton Police Department. School crossing guards, which are shared with Carlynton School District, are also hired by the Borough per the Crafton Chief of Police's recommendation.

Major capital purchases such as annual police cruiser replacements are recorded in 01-410.74, Capital Outlay. Crafton Police Department will add a 4<sup>th</sup> car to the fleet in 2020 to accommodate more consistent staffing of three officers per shift with one backup vehicle. The department typically replaces one or two vehicles per year.

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## 411 | Fire Protection

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This section represents the funds set aside by the Borough for the support of Crafton Volunteer Fire Department's operations. In past years, the Borough has directly purchased equipment, fuel, communications services, and other maintenance and repairs on behalf of/at the request of CVFD. The Borough also supports the purchase of fire protection and rescue vehicles by assuming the loan payments and insurance costs.

In 2020 the Borough has combined the individual expense lines budgeted for general operating supplies into a "single contribution" model in line 01-411.53 to supplement the existing annual contribution of \$40,000. This is a more common way for municipalities to provide funds to local volunteer fire companies as it gives the receiving organization the ability to invest the funds for long-term capital purchases and preserves flexibility throughout the year by not confining purchases to preset expense categories. The Borough's annual donation will continue to be paid to CVFD monthly in equal installments.

Separate expense lines will be maintained for the state aid pass-through funds, fire hydrant rental bills, and 01-411.90 Transfer to Fire Equipment Fund, which represents the amount reserved for loan payments for fire protection vehicles. In 2020, the total amount budgeted for the single contribution model is \$116,500. In 2021 and beyond, the Borough expects the annual set-aside amount for breathing apparatus gear in 01-411.901 to be rolled into 01-411.53 for an additional \$22,000 in unrestricted funds for CVFD.

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## 413-414 | Code Enforcement & Zoning

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Expenses related to both the Borough's code enforcement operations as well as building and zoning permitting are recorded here.

Expenses related to code enforcement include wages and payroll taxes, fuel, uniforms, communications, and professional development/training fees. Budgeted amounts The costs associated with TRAISR, which is the primary tech tool used in code enforcement operations, are included in 01-407.42 as both administration and code enforcement utilize the platform.

In 2018, the Borough added a Code Enforcement Officer position at approximately 30 hours per week; previously, the Borough has shared a code enforcement officer with Ingram, or another employee has received a small stipend to cover basic functions of the job. This change has resulted in significant improvements in property maintenance and blight prevention, which was a key focus area of the 2017 Comprehensive Plan update.

The remainder of this section represents expenses associated with inspections and enforcement for building and zoning permits, Zoning Hearing Board meetings and applications, and other miscellaneous inspection services provided by the Borough's contract with Building Inspection Underwriters (BIU). Crafton remits 80% of collected permit fees to BIU and retains the remaining 20% in exchange for inspection processing and coordination by the Borough's administrative staff.

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## **427 | Sanitation Contract**

This section includes the cost of the Borough's waste and recycling hauling contract. Expenses associated with garbage pick-up vs. recycling are recorded separately, although they are covered by the same vendor contract.

Because Crafton's current waste hauling contract assigns the Borough the responsibility for collecting trash and recycling fees, Council must set the amount property owners are billed annually via the General Fee Schedule. In the past several years, the revenues received from trash billing have only covered approximately 85-90% of the total cost of waste hauling to the Borough due to delinquent and/or uncollectable trash bills.

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## **430-438 | Public Works**

Sections 430-438 contain several categories of expenses related to the maintenance and operation of various Borough equipment and infrastructure, under the supervision of the Public Works Department. Wages, payroll taxes, benefits, and other employee costs for the P.W.D. are also recorded in these sections.

Examples of expenses that fall under the P.W.D. include items such as work vehicle maintenance and repair, snow removal, supplies for repair of public signs and stairs, electric bills for traffic and street lights, and general equipment needs throughout the year. Major capital purchases such as new work vehicles that may require financing are recorded in sections 471 and 472 which represent debt service payments.

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## **452-453 | Recreation**

Recreation expenses are represented in these two sections. The bulk of recreation expense lines are associated with the operation of Crafton Pool, which involves wages and payroll taxes for seasonal personnel, maintenance and repair supplies, pool sanitation chemicals, communications, and concession stand inventory. Smaller capital improvements expenses may also be recorded here. Larger projects that would skew overall budget totals, such as the replacement of the pool liner slated for 2020, will be represented in the Capital Projects Fund.

Other recreation expenses include the cost of running the Senior Dinners (01-453.23), maintenance of the Recreation Board's mini-golf course, and purchases requested by the Recreation Board as a direct result of prior years' fundraising activities. In 2020 a new expense line (01-452.72) has been opened to more clearly represent the amount of funds available from fundraising that should be restricted for recreation-related purchases. This line is budgeted based on the revenues recorded in 01-367.52. Because the bulk of recreation fundraising is deposited after the annual budget is passed, this amount should be assessed based on the most recent complete calendar year (i.e. the 2020 expense was budgeted from the 2018 revenues).

## **454 | Parks**

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Maintenance and equipment costs related to the care of Crafton's public parks are represented in this section. There is some overlap with care of the recreation facilities, as they are primarily located within Crafton's public parks (i.e. Crafton Pool, playgrounds, etc). Equipment that is specifically for landscaping activities will be recorded here.

In 2020 the Shade Tree Commission requested a \$15,000 budget for the care and maintenance of trees within Crafton's parks, as determined to be necessary by a Commission-approved arborist. This has been budgeted for in line 01-454.37. The remaining \$9,000 of funds are available for other maintenance activities as the need may arise.

## **455 | Shade Trees**

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This section includes expenses that are associated with specifically the care of public trees, also referred to as "shade" trees or "street" trees. These are trees that exist within the tree line, which is defined as the land between a public road and the adjacent sidewalk. Homeowners are responsible for keeping the ground cover in the tree line and the sidewalks adjacent to their property neat and safe for pedestrians; otherwise, the maintenance of shade trees is the responsibility of the Borough.

In 2019 the Borough contracted Penn State Extension to perform an inventory of Crafton's shade trees, which included individual tree health assessments and recommendations for care. This study identified several shade trees that could not be salvaged by pruning and should be removed. Significant funds have been budgeted for 2020 in a new expense line opened in 2019, 01-455.37 Shade Tree Health Maintenance, for the removal of these trees and additional pruning of other trees with any leftover funds. The total cost of the most urgently needed removals will likely require a public bidding process. This should also allow the Borough to achieve a greater cost savings due to economy of scale.

## **456 | Libraries**

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This section contains the Borough's annual contribution to Crafton Library. In 2020 the total donation amount has been increased by \$12,000 for a final amount of \$82,000, which was requested by Library leadership in order to support expanded programming and replacement of older furniture and equipment. The Borough's annual contribution is paid in equal monthly installments.

## **457-459 | Community Activities**

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Sections 457-459 represent miscellaneous expenses related to community activity programming, seasonal decorations, and the production of military banners purchased by residents.

Previously, the portion of Crafton Celebrates' fireworks paid from the General Fund was also represented here; this has been moved to 01-492.04 as an interfund transfer to the dedicated and reserved Celebrates Fund.



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## 462-463 | Community & Economic Development

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These sections include any activities relating to advertising and promotions of community activities or Borough initiatives, and “design and mobility improvements” to encourage community development and local business growth as an identified priority in the 2017 Comprehensive Plan update. These sections were significantly expanded in 2019 and may change in future years as the Borough builds out its community and economic development initiatives. These activities may include events such as the “I Heart Crafton” Downtown Block Party, launched in October 2019.

In 2020, Council has earmarked approximately \$50,000 for the purpose of hiring a professional planning/design consulting firm in order to update the Borough’s zoning ordinance (01-462.72). The most recent comprehensive zoning code update took place in 2004. The Borough published an RFP for said service in July 2019 and continued interviewing respondents through October 2019 with a final decision pending for 2020. The remaining \$10,000 in this expense line may be used to support shop local branding such as “I Heart Crafton” and other similar activities.

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## 471 | Debt Services – Principal

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Principal payments on outstanding Borough loans are recorded in this section. As of 2020, the General Fund makes payments on two loans with PNC Bank for the purchase of 1) miscellaneous heavy equipment and 2) a 5-ton dump truck for the Public Works Department. Interest portions of these payments are recorded in section 472.

In 2019 the final payments were made on the “Duncan settlement” note, which resulted in a significant reduction in expenses in this section for 2020.

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## 472 | Debt Services – Interest

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Interest payments on outstanding Borough loans are recorded in this section. As of 2020, the General Fund makes payments on two loans with PNC Bank for the purchase of 1) miscellaneous heavy equipment and 2) a 5-ton dump truck for the Public Works Department. Principal portions of these payments are recorded in section 471.

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## 483 | Agency & Trust

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Expenses in this section can be referred to as “pass-through” funds with corresponding revenue lines. The police pension contributions made by Crafton Police Department officers are held as a revenue and subsequently deposited in the police pension fund as recorded in this section. “Mandatory Minimum Obligation” (MMO) payments to both the police and non-uniform pension plan are also budgeted here each year as calculated by the Borough’s actuary, Mockenhaupt. These are offset by the state pension aid contribution recorded in 01-355.05.

## **486 | Insurance**

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This section includes the Borough's insurance policy premium, any claim settlement payments, and other miscellaneous related expenses.

## **491 | Refunds of Prior Year Expenses**

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This section includes refunds on various collected taxes and fees, such as real estate and Local Services Tax. Starting in 2019, the Volunteer Firefighter Service Tax Credits adopted in 2018 are also represented here. This program provides refunds on certain amounts of real estate and EIT payments in exchange for being an "active" volunteer firefighter as defined by Crafton Volunteer Fire Department's bylaws.

## **492 | Interfund Operating Transfers**

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Any cash transfers from the Borough's General Fund to another operating fund (Road, Sewer, Celebrates, or Capital Projects) are recorded here. Currently the primary use for this section is to transfer half of the cost of Crafton Celebrates' fireworks into the Celebrates Fund.

In future years, grants for larger projects that require local cash matches may necessitate a transfer from the General Fund to the Capital Projects Fund. If so, this will be recorded in 01-492.18.