

BOROUGH OF CRAFTON

OFFICE OF THE INTERIM MANAGER

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Crafton Fiscal 2020 Financial Report

- Total income for the year was under budget by \$197K for the following reasons.
 - The deadline for collecting real estate tax and earned income taxes was officially moved to the end of December. This COVID taxpayer relief measure push receipt of some tax payments into 2021 ^(a).
 - Services the borough provides for a fee were limited or closed due to COVID restrictions. This revenue, therefore, was under budget – as was the related direct expenses. Examples include school crossing guards, overtime for police at events, park shelter fees and other community activities.
 - The exception was the pool. While revenue and expense were down – the planned pool liner replacement was completed as was the planned playground resurfacing. The labor and materials for both of these projects were paid ahead of grant receipts. All expenses were recorded in 2020. The grant funds, however, will not be received until 2021 ^(a)
 - The collection of delinquent taxes, across all tax categories, was under budget. Some of it likely due to COVID disruptions – but realistically, the accounts in delinquent status have been actively pursued for collection and what remains may not be collectable. This is an agenda item for Council in 2021.
 - The borough receives a small percentage of cable fees collected within the borough under contract. The fact that cable fees were under budget is more a sign of households moving away from traditional cable services for other options than any impact of COVID.
 - Investment income was directly impacted by the limitations of the state of Pennsylvania on where municipalities can place their funds. Pennsylvania Local Government Investment Trust only paid 0.01% in 2020. The borough is in the process of moving the investments to a new approved investment manager who has a 0.08% return.
 - Line items that were directly impacted by COVID's limitations on activities – such as business activity taxes and Crafton's share of the county and state taxes (Regional Asset District funds [RAD]) – all of which see tax revenue from entertainment venues.
 - Under budget revenue lines were partially offset by:
 - Increased real estate transfer taxes generated from the increase in real estate sale transactions - with values trending upward.
 - Earned income tax receipts exceeding budget – a sign of a demographic with financial strength. Families, often with two wage earners – working remote due to COVID – retained their jobs.
 - A grant from the state that paid for police bullet proof vests.
 - Better than expected collection of delinquent garbage collection fees.

- A firetruck that had reached end of useful life was sold and replaced with a new leased firetruck. The net transaction added \$162K to funds. Of note, receipt of these funds replaced the previously budgeted need to transfer funds from unrestricted reserves.
 - Refunds for conferences/training paid for in 2019 that were cancelled due to COVID.
 - Workers Compensation insurance final bill that was significantly less than what had been foreseen.
- Despite COVID and other factors, the borough had expense obligations it still had to pay to maintain services for residents. Some of these were over budget.
 - In particular, expenses were incurred for necessary work in 2020, knowing that approved grants and a bond issue were in place to reimburse the borough for the expenses. Expense was booked in 2020 as paid for the work. Grant and bond funds will be booked in 2021 as received ^(a). Because the borough had cash reserves, the timing difference could be funded.
 - The 2020 over budget expenses include legal fees for the bond issue and the Grow grant. In addition, extensive engineering was undertaken to design the infrastructure improvements to be funded by the bond and the Grow grant. Reimbursement for these expenses will come from the respective grant and bond funds. \$187K in capital improvements were paid for in 2020 in anticipation of the approved grant and bond funds being received first quarter 2021^(a)
 - Council invested time and resources to secure management for the borough that would have the skill set needed to plan and manage the extensive infrastructure projects approved. Increased staff costs were temporary during the transition. These costs will stabilize in 2021 at approved budget levels.
 - Council also approved investments in software to support the improvements planned – these included a periodic upgrade to mapping software and a new module to support infrastructure/streets openings and maintenance.
 - Other over budget items included:
 - Additional – unplanned - professional organizational memberships, conferences and training to stay informed on COVID compliance, initiatives and impact.
 - Council invested in bodycams for the police to improve safety and accountability.
 - Of note – the \$184K investment in fire protection equipment (breathing apparatus) appears over budget. It was, however, paid for with accumulated reserves set aside in previous years for this planned purchase.
 - Employee pension fund contribution was impacted by the change in staff and their salaries and years to retirement. This is an actuarial calculation that will stabilize as staff stabilizes in 2021.
 - \$17K in direct unplanned COVID expenses related to the COVID Emergency Declaration. These expenses included installation of electronic door access system for Borough Building, sanitizing supplies for vehicles and offices, a mailer outlining information concerning COVID, and testing for our employees.
 - Over budget lines were partially offset by these reduced expenses:

- Unspent supply and maintenance expense on municipal properties that were closed or whose use was significantly reduced due to COVID.
 - Also, as noted under revenue, activities and services that were closed or curtailed did not incur the budget expense related to that service or activity.
 - \$32K was budgeted for a new vehicle that was ordered in 2020 but not received nor paid for by year end.
 - Of note – Fire Protection - separate line items appear over/under due to a change in accounting mid-year. Without the breathing apparatus, discussed above, net budget to actual is \$5k under budget.
 - Code enforcement was under budget primarily due to reduced demolitions expense directly related to the impact of COVID.
 - Public works net is under budget. Over budget items were offset by less cost for anti-skid material due to a lighter snow season offsetting higher than planned vehicle repairs and lighting expenses incurred in 2020 but reimbursement not received until grant funds were paid in 2021^(a).
 - Community & Mobility Improvements – both the grant and the work were delayed due to COVID restrictions.
- Because the borough maintains prudent cash reserves, it was able to withstand the impact of COVID and the requirements of maintaining services by drawing on those reserves - rather than having to borrow, in order to fund a shortfall. Many other municipalities were forced to borrow funds because they did not have sufficient reserves. The new bond proceeds and related grants will fund forward looking projects like the sewer separation project and reconstruction of roads, curbs, and sidewalks.
 - Net Income for 2020 was \$197K under budget. Expenses for the year were \$155K over budget. Net variance to budget \$353K – an unbudgeted deficit – all of which will be reimbursed in 2021 with pre-approved grants and bonds.

(a) *Government Accounting Standards Board (GASB) organizes financial statements for municipalities on a pure cash basis – meaning expenses are recorded when paid and revenue is booked when received. This is unlike other entities who follow Financial Accounting Standards Board (FASB) rules which permit accrual accounting – which matches revenue to expense in the same period or year. GASB also means large purchases – like equipment – are written off as an expense in the year they are paid for, instead of the more common (FASB) method that reports capital expenditures on a balance sheet where they are depreciated over time.*

**BOROUGH OF CRAFTON
TREASURER'S REPORT
12/31/2020**

DEMAND DEPOSITS

Balance to General Fund	119,614.22	
Total Receipts	461,332.92	
Subtotal	580,947.14	
Total Disbursements	-468,916.32	
General Fund		112,030.82
Payroll Account		5,993.40
Alcosan		9,618.46
Capital Projects Reserve Fund		140,135.44
Fire Equipment Fund		1,010.97
Road Tax Fund		668,128.12
Insurance Escrow		1.00
Med Saver		1,355.58
Crafton Celebrates		17,415.85
Planning Commission		700.00
Total Demand Deposits		956,389.64

INVESTMENTS

Pennsylvania Local Government Trust General Fund		1,085,300.71
Pennsylvania Local Government Trust Sewer Account		1,184,479.24
Pennsylvania Local Government Trust Highway Aid		70,789.68
PNC DB Trust Police Pension		5,496,573.85
PNC DB Trust Employee Pension		1,750,143.76
Total Investments		9,587,287.24

TOTAL DEMAND DEPOSITS AND INVESTMENT ACCOUNTS

10,543,676.88



Annette M. Lherbier, Treasurer

BOROUGH OF CRAFTON
GENERAL FUND FINANCIAL REPORT
 January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
Income				
301 · Real Estate Taxes				
301.10 · Real Estate - Current	1,404,355.61	1,449,035.00	-44,679.39	96.9%
301.20 · Real Estate - Prior Year	7,624.76	3,000.00	4,624.76	254.2%
301.50 · Real Estate - Delinq/Leined	46,740.05	58,000.00	-11,259.95	80.6%
Total 301 · Real Estate Taxes	1,458,720.42	1,510,035.00	-51,314.58	96.6%
310 · Act 511 Taxes				
310.10 · Real Estate Transfer Tax	109,667.31	75,000.00	34,667.31	146.2%
310.21 · EIT - Current	623,078.55	620,000.00	3,078.55	100.5%
310.22 · EIT - Prior	233,850.73	220,000.00	13,850.73	106.3%
310.23 · EIT - Delinquent	6,817.84	15,000.00	-8,182.16	45.5%
310.31 · Mercantile - Current	100,430.90	105,000.00	-4,569.10	95.6%
310.36 · Business Priviledge - Current	55,432.31	65,000.00	-9,567.69	85.3%
310.51 · Local Service Tax - Current	45,407.13	50,000.00	-4,592.87	90.8%
Total 310 · Act 511 Taxes	1,174,684.77	1,150,000.00	24,684.77	102.1%
319 · Penalty/Interest				
319.01 · P&I - Real Estate Tax	705.78	3,500.00	-2,794.22	20.2%
319.02 · P&I - Delinq. Real Estate Tax	21,297.05	35,000.00	-13,702.95	60.8%
319.12 · P&I - EIT	1,308.23	1,000.00	308.23	130.8%
319.122 · P&I - Delinq. EIT	691.07	3,000.00	-2,308.93	23.0%
319.13 · P&I - Mercantile	737.06	500.00	237.06	147.4%
319.15 · P&I - Local Service Tax	24.00	0.00	24.00	100.0%
319.18 · P&I - Business Priviledge	1,924.02	600.00	1,324.02	320.7%
Total 319 · Penalty/Interest	26,687.21	43,600.00	-16,912.79	61.2%
321 · Business Licenses & Permits				
321.61 · Soliciting Permits	190.00	800.00	-610.00	23.8%
321.75 · Mechanical Devices	0.00	4,200.00	-4,200.00	0.0%
321.80 · Cable Franchise Fees	96,289.81	112,000.00	-15,710.19	86.0%
321.90 · Business Licenses	2,020.00	2,500.00	-480.00	80.8%
Total 321 · Business Licenses & Permits	98,499.81	119,500.00	-21,000.19	82.4%
322 · Non-Business Licenses & Permits				
322.80 · Street Openings	4,998.00	11,000.00	-6,002.00	45.4%
322.81 · Street Pole Permits	100.00	100.00	0.00	100.0%
322.83 · Truck Parking Permits	450.00	300.00	150.00	150.0%
Total 322 · Non-Business Licenses & Permits	5,548.00	11,400.00	-5,852.00	48.7%
331 · Fines & Forfeits				
331.10 · Fines - Magistrate/County	31,040.35	33,000.00	-1,959.65	94.1%
331.12 · Code/Ordinance Violations	2,988.29	3,000.00	-11.71	99.6%
331.14 · M/Veh Violations/State Police	2,934.06	4,000.00	-1,065.94	73.4%
Total 331 · Fines & Forfeits	36,962.70	40,000.00	-3,037.30	92.4%
341-342 · Interest, Rents & Royalties				
341.01 · Income on Investments	7,232.31	27,000.00	-19,767.69	26.8%
342.00 · Rental Income	26,822.40	26,060.00	762.40	102.9%
Total 341-342 · Interest, Rents & Royalties	34,054.71	53,060.00	-19,005.29	64.2%
354 · State Grant Proceeds				
354.15 · Act 101 Recycling Grant	5,160.02	6,000.00	-839.98	86.0%
354.20 · Miscellaneous Grants	7,564.41	0.00	7,564.41	100.0%
Total 354 · State Grant Proceeds	12,724.43	6,000.00	6,724.43	212.1%

BOROUGH OF CRAFTON
GENERAL FUND FINANCIAL REPORT
 January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
355 · State Shared Revenues & Entitle				
355.01 · PURTA	3,119.00	3,200.00	-81.00	97.5%
355.04 · Liquor Licenses	1,000.00	1,000.00	0.00	100.0%
355.05 · Pension State Aid	137,867.33	140,000.00	-2,132.67	98.5%
355.07 · Foreign Fire Fund	28,254.32	27,000.00	1,254.32	104.6%
355.09 · Act 13 Impact Fee	953.47	1,000.00	-46.53	95.3%
Total 355 · State Shared Revenues & Entitle	171,194.12	172,200.00	-1,005.88	99.4%
357 · County Shared Revenue & Grants				
357.01 · 1% Sales Tax (RAD)	226,724.06	240,000.00	-13,275.94	94.5%
Total 357 · County Shared Revenue & Grants	226,724.06	240,000.00	-13,275.94	94.5%
358 · Intergov. Contract Services				
358.10 · Police Services-Thornburg	101,261.40	101,261.00	0.40	100.0%
358.11 · Fire Protection Services	8,500.08	8,500.00	0.08	100.0%
Total 358 · Intergov. Contract Services	109,761.48	109,761.00	0.48	100.0%
360-363 · Departmental Earnings				
361.33 · Permits- Zoning Use	4,195.00	4,000.00	195.00	104.9%
361.34 · Hearing Fees-Zoning & Planning	0.00	1,500.00	-1,500.00	0.0%
362.11 · Sale of Accident Reports	1,290.00	1,600.00	-310.00	80.6%
362.141 · Crossing Guard Reimb.	21,779.05	45,000.00	-23,220.95	48.4%
362.40 · Permits- Build/Elec/Plub/Mech	14,399.24	17,000.00	-2,600.76	84.7%
362.45 · Permits- Occupancy	7,845.00	8,500.00	-655.00	92.3%
362.48 · Rental Inspection Fee	6,815.00	7,000.00	-185.00	97.4%
362.55 · Other Permits Code Enforce	1,260.00	1,000.00	260.00	126.0%
362.70 · Police Application Fees	0.00	1,000.00	-1,000.00	0.0%
362.74 · Reimburse - P/D Overtime Detail	0.00	8,000.00	-8,000.00	0.0%
362.75 · Drug Task Force OT Reimb	2,732.40	3,000.00	-267.60	91.1%
363.51 · PennDot Snow Removal	8,244.12	7,500.00	744.12	109.9%
Total 360-363 · Departmental Earnings	68,559.81	105,100.00	-36,540.19	65.2%
364 · Sanitation - Garbage Collection				
364.30 · Current Garbage Collection Fee	490,902.07	489,555.00	1,347.07	100.3%
364.32 · Jordan- Refuse Bill Fee	8,510.00	8,500.00	10.00	100.1%
364.35 · Garbage Collection - Delinq.	71,751.66	65,000.00	6,751.66	110.4%
364.36 · P&I - Garbage Collection	3,507.01	4,000.00	-492.99	87.7%
364.362 · P&I - Delinq. Garbage Coll.	21,585.58	18,000.00	3,585.58	119.9%
Total 364 · Sanitation - Garbage Collection	596,256.32	585,055.00	11,201.32	101.9%
367 · Recreation Fees				
367.10 · Minature Golf Pay to Play	0.00	300.00	-300.00	0.0%
367.14 · Park Shelter Rental Fee	2,650.00	5,500.00	-2,850.00	48.2%
367.15 · Community Room Rental Fee	2,500.00	4,500.00	-2,000.00	55.6%
367.20 · Pool Passes	0.00	31,000.00	-31,000.00	0.0%
367.21 · Pool General Admission	0.00	50,000.00	-50,000.00	0.0%
367.22 · Swimming Lessons	0.00	4,500.00	-4,500.00	0.0%
367.23 · Pool/Mini Golf Rentals	0.00	5,500.00	-5,500.00	0.0%
367.24 · AquaRobics/Volleyball	0.00	450.00	-450.00	0.0%
367.25 · Chair Rentals-Locks	0.00	1,100.00	-1,100.00	0.0%
367.30 · Sale of Wood Chips/Compost	0.00	100.00	-100.00	0.0%
367.40 · Pool Concessions	0.00	25,000.00	-25,000.00	0.0%
367.50 · Senior Dinner-Fees	0.00	3,000.00	-3,000.00	0.0%
367.52 · Fundraising-Recreation	2,695.35	7,000.00	-4,304.65	38.5%
Total 367 · Recreation Fees	7,845.35	137,950.00	-130,104.65	5.7%

BOROUGH OF CRAFTON
GENERAL FUND FINANCIAL REPORT
 January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
380 · Misc. Revenues				
380.01 · Refunds on Current Expenditures	5,843.00	0.00	5,843.00	100.0%
380.02 · Other	681.44	0.00	681.44	100.0%
380.03 · Insurance Dividends	55,285.92	48,000.00	7,285.92	115.2%
380.50 · Military Banner Receipts	1,270.00	1,700.00	-430.00	74.7%
Total 380 · Misc. Revenues	63,080.36	49,700.00	13,380.36	126.9%
388 · Fiduciary Funds				
388.01 · Police Pension Contribution	47,288.75	42,000.00	5,288.75	112.6%
Total 388 · Fiduciary Funds	47,288.75	42,000.00	5,288.75	112.6%
391 · Proceeds-Gen. Fixed Asset Dispo				
391.10 · Sale of Fixed Assets	162,745.80	0.00	162,745.80	100.0%
391.20 · Compensation of Fixed Assets	3,390.07	7,000.00	-3,609.93	48.4%
Total 391 · Proceeds-Gen. Fixed Asset Dispo	166,135.87	7,000.00	159,135.87	2,373.4%
392 · Interfund Transfers				
392.30 · Transfer from Capital Projects	29,468.78	7,469.00	21,999.78	394.5%
392.35 · Transfer from Highway Aid	176,959.64	174,000.00	2,959.64	101.7%
392.90 · Transfer - Unreserved Fund Bal.	0.00	145,160.00	-145,160.00	0.0%
Total 392 · Interfund Transfers	206,428.42	326,629.00	-120,200.58	63.2%
Total Income	4,511,156.59	4,708,990.00	-197,833.41	95.8%
Gross Profit	4,511,156.59	4,708,990.00	-197,833.41	95.8%
Expense				
400 · Borough Council				
400.05 · Salary - Council	8,335.87	8,400.00	-64.13	99.2%
400.24 · Council Meeting Expenses	855.58	1,000.00	-144.42	85.6%
400.42 · Subscriptions/Memberships-Boro	10,593.86	8,260.00	2,333.86	128.3%
400.46 · Meetings, Confrences & Training	9,849.48	6,000.00	3,849.48	164.2%
Total 400 · Borough Council	29,634.79	23,660.00	5,974.79	125.3%
401 · Mayor				
401.05 · Salary - Mayor	1,800.00	1,800.00	0.00	100.0%
401.42 · Subscriptions/Memberships-Mayor	140.00	130.00	10.00	107.7%
Total 401 · Mayor	1,940.00	1,930.00	10.00	100.5%
402 · Auditing & Financial Admin				
402.31 · Auditing - Professional Auditor	12,899.81	12,500.00	399.81	103.2%
402.45 · Payroll Contract	6,194.83	6,800.00	-605.17	91.1%
Total 402 · Auditing & Financial Admin	19,094.64	19,300.00	-205.36	98.9%
403 · Tax Collection				
403.11 · Salary - Property Tax Collector	480.00	480.00	0.00	100.0%
403.35 · Bonds - Property Tax Collector	544.00	544.00	0.00	100.0%
403.46 · Jordan-Liens-Revivals-SherSales	21,637.00	12,000.00	9,637.00	180.3%
403.461 · Jordan Tax - TCF Fees	18,491.58	18,000.00	491.58	102.7%
403.462 · Jordan Tax - R/E Tax Collec Fee	7,553.70	7,500.00	53.70	100.7%
403.463 · Jordan Tax-Prior R/E Tax Fee	7,075.75	16,000.00	-8,924.25	44.2%
403.47 · Jordan Act 511 Fees	5,290.98	8,000.00	-2,709.02	66.1%
403.48 · Jordan-Act 32 SWTax District	16,007.49	15,500.00	507.49	103.3%
403.76 · Rad Tax Payment	3,919.41	2,500.00	1,419.41	156.8%
Total 403 · Tax Collection	80,999.91	80,524.00	475.91	100.6%
404 · Solicitor/Legal Services				
404.31 · Solicitor Expenses	98,663.04	50,000.00	48,663.04	197.3%
404.40 · Legal-Litigation	0.00	1,000.00	-1,000.00	0.0%
Total 404 · Solicitor/Legal Services	98,663.04	51,000.00	47,663.04	193.5%

BOROUGH OF CRAFTON
GENERAL FUND FINANCIAL REPORT
 January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
405 · Administrative Staff				
405.10 · Salary - Manager	123,358.84	78,795.00	44,563.84	156.6%
405.11 · Salary - Treasurer	3,000.00	3,000.00	0.00	100.0%
405.12 · Salary - Full Time Staff	85,518.52	85,696.00	-177.48	99.8%
405.14 · Salary - Assistant Manager	23,437.53			
405.15 · Administrative Intern	1,306.50	3,500.00	-2,193.50	37.3%
405.154 · Health & Accident & STD	1,490.53	1,000.00	490.53	149.1%
405.156 · Hospitalization	66,537.87	58,000.00	8,537.87	114.7%
405.161 · Social Security	17,099.62	13,000.00	4,099.62	131.5%
405.162 · Unemployment Compensation	1,448.16	1,100.00	348.16	131.7%
405.163 · FSA	1,168.98	1,500.00	-331.02	77.9%
405.164 · HRA	1,109.42	3,000.00	-1,890.58	37.0%
405.33 · Transportation Reimbursement	408.60	250.00	158.60	163.4%
405.35 · Bonds	951.00	1,000.00	-49.00	95.1%
405.354 · Worker's Compensation	721.28	650.00	71.28	111.0%
405.42 · Dues, Subscriptions, Membership	119.00	900.00	-781.00	13.2%
405.46 · Meetings, Conferences, Training	1,573.27	2,000.00	-426.73	78.7%
Total 405 · Administrative Staff	329,249.12	253,391.00	75,858.12	129.9%
406 · General Administration				
406.21 · Office Supplies/Postage	3,191.51	4,000.00	-808.49	79.8%
406.26 · Minor Equipment	696.28	1,500.00	-803.72	46.4%
406.32 · Communications	4,205.66	4,500.00	-294.34	93.5%
406.34 · Advertising	7,166.30	3,500.00	3,666.30	204.8%
406.356 · Drug & Alcohol Testing	0.00	200.00	-200.00	0.0%
406.37 · Maint. & Repairs Equipment	158.55	2,000.00	-1,841.45	7.9%
406.38 · Equipment Rentals	10,268.89	11,000.00	-731.11	93.4%
406.74 · Major Equipment	95.89	3,000.00	-2,904.11	3.2%
Total 406 · General Administration	25,783.08	29,700.00	-3,916.92	86.8%
407-408 · Data Processing				
407.25 · Computer HW/SW Maint	317.95	400.00	-82.05	79.5%
407.32 · IT Expenses	14,005.30	12,000.00	2,005.30	116.7%
407.42 · Subscription Service/SaaS	30,172.00	17,620.00	12,552.00	171.2%
Total 407-408 · Data Processing	44,495.25	30,020.00	14,475.25	148.2%
408 · Engineering Fees				
408.31 · Engineering - General Services	87,410.08	45,000.00	42,410.08	194.2%
408.315 · Engineering - Retainer	1,200.00	1,200.00	0.00	100.0%
Total 408 · Engineering Fees	88,610.08	46,200.00	42,410.08	191.8%
409 · Municipal Properties				
409.21 · Maintenance Supplies	710.93	1,650.00	-939.07	43.1%
409.36 · Utilities	19,543.77	23,000.00	-3,456.23	85.0%
409.361 · Utilities - District Magistrate	5,059.12	6,500.00	-1,440.88	77.8%
409.37 · Repairs/Maintenance	14,445.12	20,000.00	-5,554.88	72.2%
409.371 · Repairs/Maint- Dist. Magistrate	1,744.22	2,000.00	-255.78	87.2%
409.45 · Contracts - Custodian/Mats	9,469.82	11,000.00	-1,530.18	86.1%
409.50 · Municipal Prop. Misc.	4,623.09	5,600.00	-976.91	82.6%
409.71 · Cap Improvements - Dist. Magist	6,615.59	5,000.00	1,615.59	132.3%
409.76 · Deposit/Refunds-Community Room	2,100.00	1,700.00	400.00	123.5%
Total 409 · Municipal Properties	64,311.66	76,450.00	-12,138.34	84.1%

BOROUGH OF CRAFTON GENERAL FUND FINANCIAL REPORT

January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
410 · Police Services				
410.12 · Salaries - Police Officers	748,681.21	753,100.00	-4,418.79	99.4%
410.121 · Salary - Chief	105,842.80	100,395.00	5,447.80	105.4%
410.13 · Longevity - Police	5,250.00	5,500.00	-250.00	95.5%
410.14 · Salary - Police Secretary	34,006.20	36,500.00	-2,493.80	93.2%
410.154 · Health & Accident & STD	3,788.55	4,500.00	-711.45	84.2%
410.156 · Hospitalization	127,518.15	135,000.00	-7,481.85	94.5%
410.161 · Social Security	77,817.20	79,000.00	-1,182.80	98.5%
410.162 · Unemployment Compensation	4,931.80	5,500.00	-568.20	89.7%
410.163 · FSA	3,927.76	5,500.00	-1,572.24	71.4%
410.164 · HRA	3,452.47	6,000.00	-2,547.53	57.5%
410.18 · Wages - Crossing Guards	46,381.60	89,100.00	-42,718.40	52.1%
410.181 · Wages - Jail Guards	620.00	1,000.00	-380.00	62.0%
410.19 · O.T. Police (see 380.12 Reimb.)	23,072.45	20,000.00	3,072.45	115.4%
410.191 · Court /School - Reimb Expenses	2,095.00	3,500.00	-1,405.00	59.9%
410.192 · Court Overtime	38,312.24	50,000.00	-11,687.76	76.6%
410.193 · DANET O.T. (See 380.05 offset)	2,385.31	4,000.00	-1,614.69	59.6%
410.21 · Office Supplies/Postage	2,386.05	2,800.00	-413.95	85.2%
410.22 · Ammunition	1,110.35	1,500.00	-389.65	74.0%
410.23 · Uniform Allowance	8,332.34	12,550.00	-4,217.66	66.4%
410.232 · Uniform Allowance - Crossing Gu	229.55	500.00	-270.45	45.9%
410.24 · Fuel Expense	12,339.24	11,000.00	1,339.24	112.2%
410.25 · Maintenance Equip.-Supplies	2,592.16	2,800.00	-207.84	92.6%
410.26 · Minor Equipment	4,038.48	5,000.00	-961.52	80.8%
410.32 · Communications	10,296.17	10,500.00	-203.83	98.1%
410.321 · IT Expense	6,340.50	7,000.00	-659.50	90.6%
410.354 · Worker's Compensation	48,713.92	46,100.00	2,613.92	105.7%
410.355 · Worker's Comp.--School Guards	2,453.32	6,300.00	-3,846.68	38.9%
410.37 · Vehicle Maintenance	6,327.01	6,500.00	-172.99	97.3%
410.42 · Dues Police Chief	1,025.00	1,000.00	25.00	102.5%
410.421 · Dues - Police Officers	675.00	1,000.00	-325.00	67.5%
410.45 · Animal Control	3,600.00	4,000.00	-400.00	90.0%
410.53 · Civil Service Commission	0.00	300.00	-300.00	0.0%
410.74 · Capital Outlay	57,872.01	90,000.00	-32,127.99	64.3%
410.75 · Training - Police Officers	3,223.70	7,000.00	-3,776.30	46.1%
410.751 · Training - Police Chief	75.00	1,000.00	-925.00	7.5%
410.76 · Computer Expense	2,692.00	6,000.00	-3,308.00	44.9%
410.77 · Video Recording Devices	26,122.00	8,000.00	18,122.00	326.5%
Total 410 · Police Services	1,428,526.54	1,529,445.00	-100,918.46	93.4%
411 · Fire Protection				
411.02 · Foreign Fire Relief	28,254.32	27,000.00	1,254.32	104.6%
411.22 · Operating Supplies	873.03			
411.23 · Minor Equip. Repair	6,063.67			
411.231 · Minor Equip. Purchase	27,548.38			
411.24 · Fuel, Oil	3,272.79			
411.32 · Communications	3,148.69			
411.354 · Worker's Compensation	15,251.00	17,000.00	-1,749.00	89.7%
411.37 · Vehicle Maintenance	5,338.59			
411.38 · Hydrant Rental	22,367.88	23,800.00	-1,432.12	94.0%
411.45 · Equip. Inspection & Testing	7,324.40			
411.53 · Annual Contribution	40,000.00	116,500.00	-76,500.00	34.3%
411.70 · Major Equipment	19,095.00			
411.90 · Trf to Fire Equip Fund	37,400.00	37,400.00	0.00	100.0%
411.901 · Trf to Minor Equip. SCBA Fund	184,000.00	22,000.00	162,000.00	836.4%
Total 411 · Fire Protection	399,937.75	243,700.00	156,237.75	164.1%

BOROUGH OF CRAFTON
GENERAL FUND FINANCIAL REPORT
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	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
413-414 · Code Enforcement & Zoning				
413.14 · Zoning Inspections	11,748.50	9,500.00	2,248.50	123.7%
413.15 · Wages - Part Time Staff	21,156.28	29,000.00	-7,843.72	73.0%
413.161 · Social Security	1,618.52	2,000.00	-381.48	80.9%
413.162 · Unemployment Compensation	285.00	500.00	-215.00	57.0%
413.21 · Office Supplies	282.99	700.00	-417.01	40.4%
413.24 · Fuel	98.84	500.00	-401.16	19.8%
413.28 · Uniforms	160.75	250.00	-89.25	64.3%
413.32 · Communic/Internet - Ord. Offcr	2,017.09	2,200.00	-182.91	91.7%
413.354 · Worker's Compensation	50.60	70.00	-19.40	72.3%
413.37 · Vehicle Repairs	4,219.21	1,500.00	2,719.21	281.3%
413.45 · Demolition-Blight Props	164.96	40,000.00	-39,835.04	0.4%
413.46 · Training & Education	0.00	1,500.00	-1,500.00	0.0%
413.47 · Bldg Permit DCED	189.00	300.00	-111.00	63.0%
414.12 · Bldg Permit-Inspection Fees	12,573.42	13,500.00	-926.58	93.1%
414.14 · ZHB - Court Reporter/Sec'y	0.00	500.00	-500.00	0.0%
414.21 · ZHB Office-Adv-Postage	0.00	200.00	-200.00	0.0%
414.31 · ZHB Legal Services	0.00	1,200.00	-1,200.00	0.0%
414.46 · Recodify Boro Ordinances	1,195.00	4,000.00	-2,805.00	29.9%
Total 413-414 · Code Enforcement & Zoning	55,760.16	107,420.00	-51,659.84	51.9%
427 · Sanitation Contract				
427.10 · Garbage Contract	487,017.60	487,018.00	-0.40	100.0%
427.12 · Recycling Contract	77,822.40	77,822.00	0.40	100.0%
Total 427 · Sanitation Contract	564,840.00	564,840.00	0.00	100.0%
430 · Public Works Department				
430.10 · Salary - P/W Foreman	63,035.63	78,280.00	-15,244.37	80.5%
430.14 · Salaries - Full Time Employees	334,165.12	330,000.00	4,165.12	101.3%
430.15 · Wages - Reg. Overtime Pay	3,535.32	5,000.00	-1,464.68	70.7%
430.154 · Health & Accident & STD	2,169.00	2,600.00	-431.00	83.4%
430.156 · Hospitalization	91,796.73	100,000.00	-8,203.27	91.8%
430.16 · Wages - P/W Part Time	12,397.50	2,000.00	10,397.50	619.9%
430.161 · Social Security	33,577.92	33,200.00	377.92	101.1%
430.162 · Unemployment Compensation	2,785.12	2,700.00	85.12	103.2%
430.163 · FSA	2,489.50	3,000.00	-510.50	83.0%
430.164 · HRA	3,508.92	5,000.00	-1,491.08	70.2%
430.18 · Wages - P/W Seasonal Employment	22,990.00	23,000.00	-10.00	100.0%
430.21 · Public Works - Misc. Supplies	3,076.44	2,500.00	576.44	123.1%
430.23 · Uniforms	7,727.41	6,000.00	1,727.41	128.8%
430.24 · Fuel	12,231.34	12,000.00	231.34	101.9%
430.25 · Repairs - Maintenance	25,931.62	12,000.00	13,931.62	216.1%
430.26 · Small Tools	3,665.11	2,500.00	1,165.11	146.6%
430.32 · Communications	6,918.21	3,500.00	3,418.21	197.7%
430.354 · Worker's Compensation	27,458.96	27,600.00	-141.04	99.5%
430.356 · Drug/Alcohol Testing	56.60	500.00	-443.40	11.3%
430.36 · Utilities	5,148.11	7,000.00	-1,851.89	73.5%
430.37 · Vehicle Repairs	24,945.00	14,000.00	10,945.00	178.2%
430.42 · Licenses, Permits and Training	357.15	800.00	-442.85	44.6%
430.74 · Vehicle Capital Purchase	3,602.16	7,000.00	-3,397.84	51.5%
432.14 · Wages - Snow Removal Overtime	7,304.03	10,000.00	-2,695.97	73.0%
432.22 · Anti-Skid Materials	17,997.35	55,000.00	-37,002.65	32.7%
433.22 · Signs & Posts	4,632.19	3,000.00	1,632.19	154.4%
433.45 · Traffic Signals Maintenance	5,582.15	2,000.00	3,582.15	279.1%
433.451 · Traffic Signals - Elect. Supply	4,839.17	6,500.00	-1,660.83	74.4%
434.45 · Street Lighting - Elect. Supply	97,893.10	85,000.00	12,893.10	115.2%
435.22 · Material - Curbing Supplies	62.36	500.00	-437.64	12.5%
435.245 · Material - Stairs and Sidewalks	872.32	4,000.00	-3,127.68	21.8%
438.22 · Material- Roads Supplies	8,687.15	10,000.00	-1,312.85	86.9%
438.38 · Rental Equipment	8,082.25	5,000.00	3,082.25	161.6%
Total 430 · Public Works Department	849,520.94	861,180.00	-11,659.06	98.6%

BOROUGH OF CRAFTON
GENERAL FUND FINANCIAL REPORT
 January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
452-453 · Swimming Pool Expenses				
452.14 · Wages - Pool Personnel	-20.94	73,000.00	-73,020.94	-0.0%
452.15 · Wages - Pool Concess.	0.00	12,000.00	-12,000.00	0.0%
452.161 · Social Security	0.00	7,000.00	-7,000.00	0.0%
452.162 · Unemployment Compensation	0.00	2,300.00	-2,300.00	0.0%
452.20 · Pool Lic., Pmts, Trng, Clrnc	171.00	1,500.00	-1,329.00	11.4%
452.21 · Maintenance Supplies	0.00	2,200.00	-2,200.00	0.0%
452.22 · Pool Filter- Repairs & Supplies	0.00	12,000.00	-12,000.00	0.0%
452.23 · Operating Supplies	2,090.52	4,000.00	-1,909.48	52.3%
452.24 · Supplies - Concession Stand	29.52	14,000.00	-13,970.48	0.2%
452.25 · Pool- Repairs & Maintenance	979.75	3,000.00	-2,020.25	32.7%
452.26 · Pool Minor Equipment	0.00	2,000.00	-2,000.00	0.0%
452.27 · Computer H/W & Internet	846.28	1,000.00	-153.72	84.6%
452.32 · Communications	615.17	500.00	115.17	123.0%
452.354 · Worker's Compensation	2,100.80	5,500.00	-3,399.20	38.2%
452.36 · Utilities	4,620.05	12,800.00	-8,179.95	36.1%
452.37 · Pool & Building - Rep/Maint	0.00	3,000.00	-3,000.00	0.0%
452.371 · Concession - Rep/Maint/Eq	0.00	2,500.00	-2,500.00	0.0%
452.72 · Capital Improvements	187,420.50	5,000.00	182,420.50	3,748.4%
Total 452-453 · Swimming Pool Expenses	198,852.65	163,300.00	35,552.65	121.8%
453 · Recreation Expenses				
453.23 · Sr. Dinner (offset 367.50)	237.25	8,000.00	-7,762.75	3.0%
453.37 · Maint/Repairs - Mini Golf	27.61	300.00	-272.39	9.2%
453.49 · Rec. Activities - Expenses	2,316.72	700.00	1,616.72	331.0%
453.72 · Recreation Fundraising Purchase	0.00	7,000.00	-7,000.00	0.0%
Total 453 · Recreation Expenses	2,581.58	16,000.00	-13,418.42	16.1%
454 · Parks				
454.25 · Maintenance Supplies	3,561.12	1,000.00	2,561.12	356.1%
454.26 · Minor Equipment	498.88	2,500.00	-2,001.12	20.0%
454.36 · Utilities	3,060.29	5,000.00	-1,939.71	61.2%
454.37 · Maintenance - Repairs Services	11,048.85	24,000.00	-12,951.15	46.0%
454.75 · Park Equip.- Cap.Improvements	15,865.02	5,000.00	10,865.02	317.3%
454.76 · Deposit/Refunds - Park Shelters	1,350.00	1,500.00	-150.00	90.0%
Total 454 · Parks	35,384.16	39,000.00	-3,615.84	90.7%
455 · Shade Trees				
455.22 · Shade Tree Operating Supplies	137.52	500.00	-362.48	27.5%
455.37 · Shade Tree Health Maintenance	65,771.25	60,000.00	5,771.25	109.6%
455.44 · Shade Tree - Arborist	0.00	1,500.00	-1,500.00	0.0%
455.45 · Tree Plantings	2,871.00	3,000.00	-129.00	95.7%
455.46 · Boro Gardens	328.32	700.00	-371.68	46.9%
Total 455 · Shade Trees	69,108.09	65,700.00	3,408.09	105.2%
456 · Libraries				
456.54 · Annual Contributions	82,000.00	82,000.00	0.00	100.0%
Total 456 · Libraries	82,000.00	82,000.00	0.00	100.0%
457-459 · Community Activities				
457.295 · Seasonal Decorations	345.37	650.00	-304.63	53.1%
457.50 · Military Banner Expenses	1,123.74	2,200.00	-1,076.26	51.1%
458.22 · Community Center Supplies	250.00	250.00	0.00	100.0%
459.56 · Borough Tributes	498.67	400.00	98.67	124.7%
459.57 · Misc. Contributions	249.75	200.00	49.75	124.9%
Total 457-459 · Community Activities	2,467.53	3,700.00	-1,232.47	66.7%

BOROUGH OF CRAFTON GENERAL FUND FINANCIAL REPORT

January through December 2020

	Jan - Dec 20	Budget	\$ Over Budget	% of Budget
462-463 · Community & Economic Develop				
462.22 · Newsletter-Printing/Postage	6,825.21	14,000.00	-7,174.79	48.8%
462.34 · Advertising & Promotions	2,108.92	2,000.00	108.92	105.4%
462.72 · Design & Mobility Improvements	3,162.50	60,000.00	-56,837.50	5.3%
Total 462-463 · Community & Economic Develop	12,096.63	76,000.00	-63,903.37	15.9%
471 · Debt Services - Principal				
471.35 · Heavy Equipment Lease	13,260.25	12,881.00	379.25	102.9%
471.351 · Dump Truck Lease	22,422.49	22,422.00	0.49	100.0%
Total 471 · Debt Services - Principal	35,682.74	35,303.00	379.74	101.1%
472 · Debt Services - Interest				
472.35 · Heavy Equipment Lease	977.15	1,357.00	-379.85	72.0%
472.351 · Dump Truck Lease	3,055.07	3,055.00	0.07	100.0%
Total 472 · Debt Services - Interest	4,032.22	4,412.00	-379.78	91.4%
483 · Agency And Trust				
483.01 · Police Pension Contrib.	47,288.75	42,000.00	5,288.75	112.6%
483.10 · Police Pension Fund MMO	77,408.00	68,500.00	8,908.00	113.0%
483.30 · Employee Pension Fund MMO	108,163.00	86,915.00	21,248.00	124.4%
Total 483 · Agency And Trust	232,859.75	197,415.00	35,444.75	118.0%
486 · Insurance				
486.01 · Compreh. Liability/Property Ins	84,619.00	84,000.00	619.00	100.7%
486.03 · Drug Screening	113.20	2,000.00	-1,886.80	5.7%
486.81 · Property Loss Claims-Borough	3,400.78	10,000.00	-6,599.22	34.0%
Total 486 · Insurance	88,132.98	96,000.00	-7,867.02	91.8%
491 · Refunds of Prior Year Expenses				
491.02 · RE Tax Refund - Prior	611.26	2,000.00	-1,388.74	30.6%
491.03 · Refunds - LST	34.00	400.00	-366.00	8.5%
491.06 · Refunds - Trash Collection	0.00	300.00	-300.00	0.0%
491.50 · Service Tax Credit - R/E Refund	865.42	1,100.00	-234.58	78.7%
491.51 · Service Tax Credit - EIT Refund	774.00	1,300.00	-526.00	59.5%
Total 491 · Refunds of Prior Year Expenses	2,284.68	5,100.00	-2,815.32	44.8%
499 · Emergency Declaration Expenses				
499.99 · COVID-19 Expenses	17,815.82			
Total 499 · Emergency Declaration Expenses	17,815.82			
Total Expense	4,864,665.79	4,702,690.00	161,975.79	103.4%
Net Income	-353,509.20	6,300.00	-359,809.20	-5,611.3%