

# Borough of Avalon



Adopted by Council  
December 20, 2016

Submitted to Council by:  
GRS Interim Management Team  
November 5, 2016

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## BUDGET MESSAGE

To the Avalon Borough Council:

The following is the adopted 2017 budget for the Borough of Avalon. The budget presentation this year includes the General Fund (01), the Sewer Fund (05), the Health and Sanitation Fund (06), the Fire Truck Fund (14) and the Highway Aid Fund (35). It also includes supplemental information relative to the Swimming Pool operation. The funds that are included in this budget document are listed below:

General Fund (01)	Proposed	\$ 3,061,750
Sewer Fund (05)	Proposed	\$ 1,318,095
Health and Sanitation Fund (06)	Proposed	\$ 5,000
Fire Truck Fund (14)	Proposed	\$ 69,870
Highway Aid Fund (35)	Proposed	\$ 120,000

The Borough is expected to collect approximately the same amount of real estate tax in 2017 as in 2016. The Act 511 taxes are stable, strong and increasing enough to provide sufficient revenue to support the Borough's operating costs. In addition, the Borough is expected to add approximately \$330,000 to its Operating Reserve Fund by the end of fiscal year 2016.

The Borough will continue to allocate approximately \$35,000 for the payment of debt service for two new fire trucks for the Avalon Volunteer Fire Department and will continue to support the Avalon Public Library at \$38,500 annually. Additional projects include paving, sanitary sewer upgrades, and maintenance projects related to stormwater management regulations.

No tax increases are anticipated – the Borough will continue to levy 9.83 mills of taxes for real estate and all other tax levies remain the same. There are some recommended increases for fees for services that will be included in the Borough's Fee Resolution which will be adopted at the first meeting in January.

**RESPECTFULLY SUBMITTED: GRS INTERIM MANAGEMENT TEAM – DEBORAH GRASS, JOHN TRANT, JASON DAILEY**



**BUDGET SCHEDULE**

<b>BUDGET PHASES</b>	<b>STARTING</b>	<b>ENDING</b>
REVENUE PROJECTIONS PREPARED AND VERIFIED	10.01.2016	10.31.2016
EXPENDITURE PROJECTIONS PREPARED-DEPARTMENT MEETINGS	10.31.2016	11.07.2016
BUDGET WORKSHOP SESSIONS AND PROPOSED BUDGET	11.10.2016	11.22.2016
REVIEWS, EDITS, REVISIONS, UPDATES, ADVERTISEMENT	11.23.2016	12.09.2016
PRESENTATION OF BUDGET, PUBLIC INSPECTION, ADOPTION	12.09.2016	12.20.2016
YEAR END CLOSING ROUTINES AND FINAL REPORTING	12.21.2016	12.31.2016

<b>KEY DATES:</b>	
MEETINGS WITH DEPARTMENT DIRECTORS	OCTOBER 31 <sup>ST</sup> THRU NOVEMBER 7 <sup>TH</sup>
BUDGET WORKSHOP SESSIONS - 6:00PM COUNCIL CHAMBERS	NOVEMBER 10 <sup>TH</sup> , 22 <sup>ND</sup> , AND DECEMBER 6 <sup>TH</sup>
INTRODUCTION OF PROPOSED BUDGET	NOVEMBER 22 <sup>ND</sup>
THANKSGIVING HOLIDAY	NOVEMBER 24 <sup>TH</sup>
ADVERTISEMENT AND INSPECTION PERIOD	DECEMBER 9 <sup>TH</sup> – DECEMBER 20 <sup>TH</sup>
ADOPTION OF BUDGET	DECEMBER 20 <sup>TH</sup>
CHRISTMAS	DECEMBER 25 <sup>TH</sup>

PUBLIC NOTICE  
BOROUGH OF AVALON  
2017 BUDGET MEETINGS

Notice is hereby given that the Avalon Borough Council will hold workshop meetings for the purpose of developing the 2017 Budget at 6:00pm on Thursday, November 10; Tuesday, November 22; Tuesday, December 6; and Thursday, December 8 (if necessary) at the Borough Building. The Borough Council intends to introduce the 2017 Budget on Tuesday, November 22 at the scheduled budget workshop meeting. The proposed budget will be available on or after December 9, 2016 for public inspection in the Borough Manager's Office during regular business hours, 8:00am to 4:00pm, Monday through Friday, 640 California Avenue, Avalon, PA, at the public library, and also at the Borough website [www.boroughofavalon.org](http://www.boroughofavalon.org). Council intends to adopt the 2017 Budget on Tuesday, December 20, 2016 at the regular Council meeting.

BOROUGH MANAGER  
BOROUGH OF AVALON

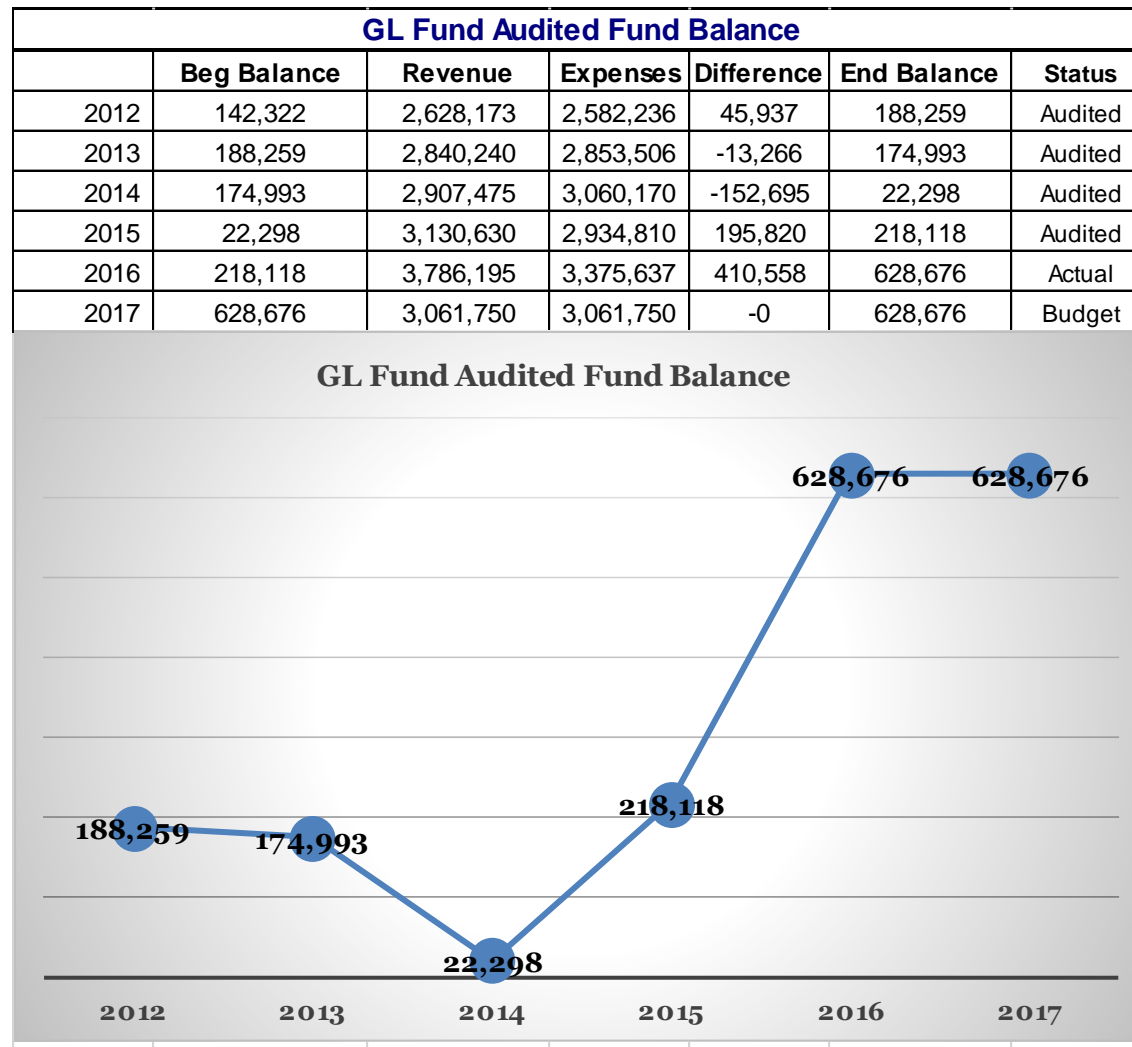
**FUND 01 – GENERAL FUND SUMMARY****Revenue Summary**

REVENUE	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROPOSED
Real Estate Taxes	1,460,402	1,719,913	1,780,889	1,713,100
Act 511 Taxes	553,349	595,110	635,622	544,000
License and Permits	129,463	128,627	133,396	128,500
Fines and Forfeits	60,150	58,078	56,117	59,000
Interest and Rents	14,626	16,251	17,414	17,000
Intergovernmental	288,746	285,613	287,577	287,950
Charges for Services	25,151	58,644	101,723	55,200
Recreation Fees	59,533	62,431	69,249	62,100
Miscellaneous	156,532	168,948	335,594	73,900
Other Financing Sources	126,236	70,888	369,114	121,000
<b>Total Revenues</b>	<b>2,874,188</b>	<b>3,164,503</b>	<b>3,786,695</b>	<b>3,061,750</b>

## Expenditure Summary

EXPENDITURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROPOSED
Mayor-Council	23,754	25,477	24,906	38,895
Manager	169,577	176,972	184,055	188,314
Finance	12,316	11,824	11,480	12,000
Tax Collection	48,640	84,018	56,299	55,000
Legal Services	67,259	48,204	69,714	47,500
Borough Secretary	45,791	59,325	60,787	69,863
Non-Uniform Pension	31,385	33,010	38,226	12,410
Data Services	6,134	1,427	2,453	6,000
Engineering	26,411	11,611	62,493	30,000
Buildings & Plants	68,281	57,547	61,011	60,870
Police Department	997,398	1,020,123	1,063,824	1,039,117
Fire Department	76,307	65,825	190,363	104,500
Zoning/Building/Codes	13,670	17,121	41,573	39,650
Borough Properties	23,961	23,703	116,464	88,950
Public Works	735,530	566,346	678,036	559,995
Recreation-Pool	69,780	98,501	107,542	105,000
Recreation-Parks	25,520	49,777	53,900	38,900
Library	70,990	57,668	57,112	60,000
Debt Service	352,001	399,479	381,408	350,362
Insurance	199,674	205,825	192,818	151,935
Other Financing Uses	1,895	35,879	1,672	2,489
<b>Total Expenditures</b>	<b>3,066,275</b>	<b>3,049,662</b>	<b>3,376,136</b>	<b>3,061,750</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>(192,087)</b>	<b>114,841</b>	<b>330,558</b>	<b>(0)</b>

### General Fund – History of Fund Balances 2012-2017





## FUND 01 – GENERAL FUND REVENUE DESCRIPTIONS

### Real Estate Taxes -301

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- **Real Estate Taxes** - Under the Borough Code real estate taxes are levied on real property in the Borough and are collected by the locally elected Tax Collector. Allegheny County is charged with establishing the assessment values of residential and commercial property. The Borough levies real estate taxes at 9.83 mills for general purposes. Taxable real property in the Borough has a total assessed valuation of \$181,166,580 as of December 2, 2016. The collection rate is very good at about 92% collected.

### Act 511 Taxes -310

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- **Realty Transfer Tax** reflects a rate of 0.5% of the sales price for real estate transactions occurring within the Borough. The tax is collected by the Allegheny County Department of Real Estate, who remits it to all levying bodies on a monthly basis less a collection fee. The revenue from this tax fluctuates annually, depending upon the number and price of properties sold.
- **Earned Income and Net Profits Tax** is collected primarily through employer withholding. All persons living in the Borough and receiving earned income and/or net profits are required to file an annual return with the Tax Collector. Act 32 of 2008 mandated countywide collection of this tax beginning on January 1, 2012. The Borough is part of the Allegheny Southwest Tax Collection Committee who has appointed Keystone Collections as the countywide earned income tax collector. Revenue from the earned income and net profits tax is impacted by demographic shifts in population and fluctuations in wage earnings.
- **Local Services Tax** is a flat tax in the amount of \$52 levied on all persons employed within the Borough, regardless of their legal place of residence. Of the total annual tax amount, \$5 is levied by the School District, making the Borough's effective rate \$47. The local services tax is collected primarily through employer withholding. This tax is collected by Keystone Collections on a monthly basis

### Licenses & Permits - 320

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- **Transient Retail Business Licenses** are required to be obtained by anyone who is temporarily selling or soliciting in the Borough neighborhoods.

- **Cable Franchise Fees** are paid by Comcast and Verizon for the right of way rights in the Borough at the rate of 5% of gross revenue received. The Borough is currently in negotiations with the cable companies for a new franchise license.
- **Video Pinball License** fees are levied on a per-device basis for mechanical devices at the rate of \$500 per device.
- **Street Openings** – contractors are required to obtain a permit from the Borough whenever they excavate or occupy a public street.

### Fines and Costs -330

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- **District Court Fees** - are imposed and collected by the district magistrate for criminal and/or civil citations issued by Borough Police Officers
- **State Vehicle Code Violations** are received by the Borough as a distribution of fines collected by the Commonwealth for Vehicle Code citations issued by the state police in local jurisdictions. The distribution is based upon a formula that includes road mileage and population.
- **Violation of Ordinance** fines are imposed and collected by the district magistrate for citations issued by the Code Enforcement Officer.
- **Parking Meter Fines** are imposed and collected by the police department for parking violations issued by meter monitors. The Borough recently hired a meter monitor for the purpose of extra enforcement of meter use.

### Interests, Rents, & Royalties - 340

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- **Interest Earnings** revenue is received from interest earned on the investment of temporarily idle Borough funds. It is determined by the amounts available for investment and the prevailing market interest rates. State law limits investment options to those that are relatively risk-free. In addition, financial institutions are required to collateralize municipal deposits in accordance with state law.
- **Rents & Royalties** are rents that come to the Borough for rental property owned by the Borough. The largest source of rental income for the Borough is from parking lot leases and the Avalon Public Library.

### Intergovernmental - 350

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

- **Act 101 Recycling Grant** proceeds are received by the Borough annually based on the amount of recyclable goods that are returned to the market in the Borough.
- **Public Utility Realty Tax** is received by the Borough on an annual basis. It is a distribution from the Commonwealth for a portion of the state tax on realty owned by public utilities. The distribution is based upon a formula that compares the ratio of the assessed value of public utility real estate in the Borough to the assessed value of all public utility real estate in the state. The PURTA assessed value in Avalon for 2016 is \$41,400.
- **Alcohol Beverage Licenses Fees** are received from the Pennsylvania Liquor Control Board (PLCB) who distribute state license fee revenue to the Borough for the establishments currently licensed to serve alcoholic beverages in the Borough.
- **Municipal Pension State Aid** is received from the PA Auditor General's department to assist with funding of the police and non-uniform pension plans. The Commonwealth imposes a tax on the premiums of casualty and fire insurance policies sold by out-of-state insurance companies. The Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984) establishes the General Municipal Pension System State Aid Program financed from the proceeds of this tax. The act provides for the allocation of this money to municipalities, excluding counties and authorities, based upon the number of full-time employees participating in municipal retirement systems. The amount of aid varies from year to year.
- **1% General Sales and Use Tax** is received as part of a share of the local 1% sales tax levy that is levied in Allegheny County. Allegheny County levied the tax in March 1994, and every municipal government in the County voted to participate in the benefits of the tax. Twenty-five percent (25%) of the funds go directly to the County, and twenty-five percent (25%) go to the other municipal governments based on a formula weighted to help distressed communities. The formula used to determine municipal distributions, while accounting for tax effort, is weighted to favor poorer municipalities. The weighting is a product of relative per capita market values of real property. Each municipality's percentage of distribution is the ratio of its weighted tax revenue to total weighted tax revenues. Lower market value ratios generate higher weighted tax revenues. The proceeds are used to assist in shifting the tax burden away from property taxes and for municipal functions such as road repair and police protection.
- **PENNDOT Winter Maintenance** is revenue that is provided by the state for undertaking snow removal on state roads. The Borough receives this revenue from performing snow removal on Roosevelt Road for the Township of Kilbuck.
- **Foreign Fire Relief State Aid** is received by the Borough as an annual grant from the Pennsylvania Department of the Auditor General and is distributed to the Avalon Volunteer Fire Relief Association. The grant revenue is derived from a 2-percent state tax on fire insurance purchased by Pennsylvania residents from insurance companies incorporated outside of the Commonwealth. The funds are used to pay for insurance to protect volunteer firefighters, purchase fire equipment, and to cover volunteer training expenses.

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**Departmental Earnings - 360**

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- **Lien Letters** revenue is derived from a per letter fee. The certification letter details outstanding municipal liens on the subject property at the time of closing of a sale on the property.
- **Hearing Fees** are charged to the applicant when a hearing with the Planning Commission is requested pursuant to the Borough's zoning ordinance.
- **Zoning Hearing Board Fees** are revenue collected from applicants who are filing an application for an appeal through the Zoning Hearing Board.
- **Planning Application Fees** are revenues received from zoning permits and staff review of zoning and planning applications.
- **Sale of Maps** revenue in this line item is derived from a per item fee that is charged for a copy of the Borough map.
- **Police Accident Reports** are fees charged by the Borough Police Department for copies of incident and vehicle crash reports and record checks.
- **Building and Electrical Permits** revenue in this line item is derived from permits issued by the Building Official. The permit fee varies depending upon the project and is outlined in the Schedule of Fines, Fees and Charges.
- **Tenant License Fees** are derived from the inspection of rental units as applications are filed with the Borough. Approximately 25% of the rental units in the Borough are scheduled for inspections each year.
- **Occupancy Permits** are required prior to the sale of any property. The Code Enforcement Officer performs an inspection of the property to verify code compliance before the property is sold. This permit is also issued by the Code Enforcement Officer and is subject to property inspection.
- **Tax Certifications** are provided by the Tax Collector at the request of a buyer of property in the Borough for the purpose of identifying any outstanding taxes that are due to the Borough at the time of closing on a property sale. This revenue is collected by the Borough at the closing of a property sale and remitted to the Tax Collector.

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**Parking Meters – 363**

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- **Parking Meter** revenue is derived from the fees that are charged at the Borough street meters. Currently, the meter rates are 30 minutes for 25 cents. The Borough recently hired a meter monitor to enforce the meter use.

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**Recreation - 367**

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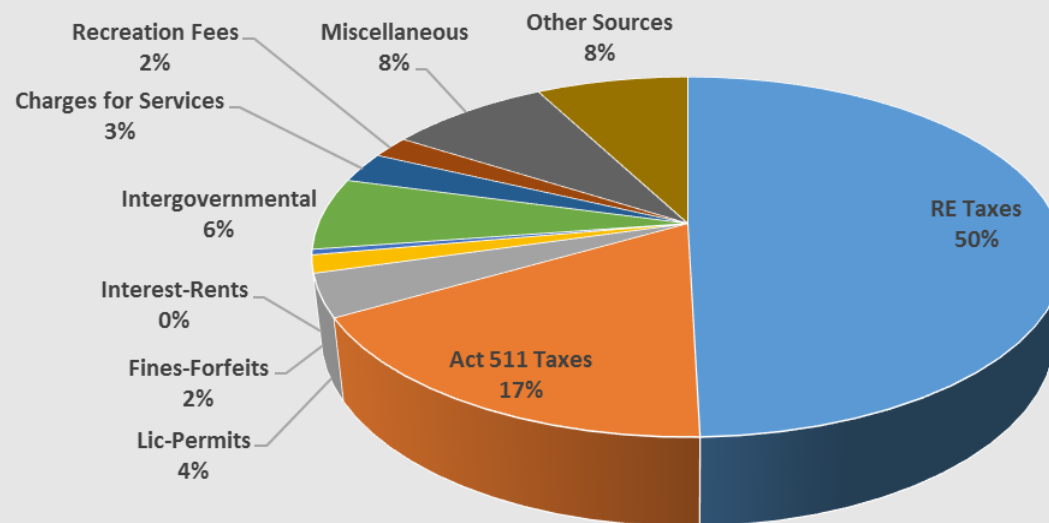
- **Pool Fees** are paid by visitors for admission to the Avalon Borough swimming pool. This category includes daily admissions, pool passes, swim lessons, and concession revenue.
- **Shelter Rental** fees are derived from fees that are charged for the house shelter in Avalon Park.

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

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- **Refunds of Expenditures** during the current year are reported in this category.
- **Reimbursement for Police and Public Works** are for wages for Borough contracts and are reported in this category as revenue.
- **MRM Workers Compensation Refunds** are provided for good loss experience and a distribution to municipalities who are in the insurance pool.
- **Sale of Fixed Assets** revenue is derived when the Borough divests itself of capital assets such as vehicles, furniture, buildings, or land.
- **Interfund Transfers** record revenue that is received in the General Fund from other Borough funds. Typically, the Borough receives revenue from the Highway Aid Fund for eligible highway aid expenses. The Borough will also transfer funds from the General Fund to the Fire Truck Fund to support debt service for fire trucks.

**2016 Revenue by Source****2016 Revenue by Source**

**FUND 01 – GENERAL FUND REVENUE DETAIL**

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
<b>300.000 — REAL ESTATE TAXES</b>				
301.100 — Real Estate - Current	1,303,316	1,597,049	1,601,368	1,600,100
301.200 — Real Estate - Prior	10,495	452	4,158	4,000
301.300 — Real Estate - Delinquent	142,806	119,313	170,259	105,000
<b>Total 300.000 — REAL ESTATE TAXES</b>	<b>1,456,617</b>	<b>1,716,814</b>	<b>1,775,785</b>	<b>1,709,100</b>
<b>305.000 — OCCUPATIONAL TAXES</b>				
305.300 — LST Tax	33,555	37,378	39,969	35,000
<b>Total 305.000 — OCCUPATIONAL TAXES</b>	<b>33,555</b>	<b>37,378</b>	<b>39,969</b>	<b>35,000</b>
<b>310.000 — LOCAL ENABLING TAXES</b>				
310.100 — Real Estate Transfer	40,526	53,699	61,809	45,000
310.210 — Earned Income	479,268	504,033	533,844	464,000
<b>Total 310.000 — LOCAL ENABLING TAXES</b>	<b>519,794</b>	<b>557,732</b>	<b>595,653</b>	<b>509,000</b>
<b>319.000 — PENALTY ON TAXES AND FEES</b>				
319.010 — Real Estate Tax Penalty	3,785	3,099	5,104	4,000
<b>Total 319.000 — PENALTY ON TAXES AND FEES</b>	<b>3,785</b>	<b>3,099</b>	<b>5,104</b>	<b>4,000</b>
<b>321.000 — LICENSES AND FEES</b>				
321.610 — Transient Retail Business	1,894	4,467	2,656	1,500
321.730 — Video Pinball License	12,600	11,275	10,100	12,000
321.800 — Cable TV Franchise	108,905	110,630	110,798	110,000
<b>Total 321.000 — LICENSES AND FEES</b>	<b>123,399</b>	<b>126,372</b>	<b>123,554</b>	<b>123,500</b>

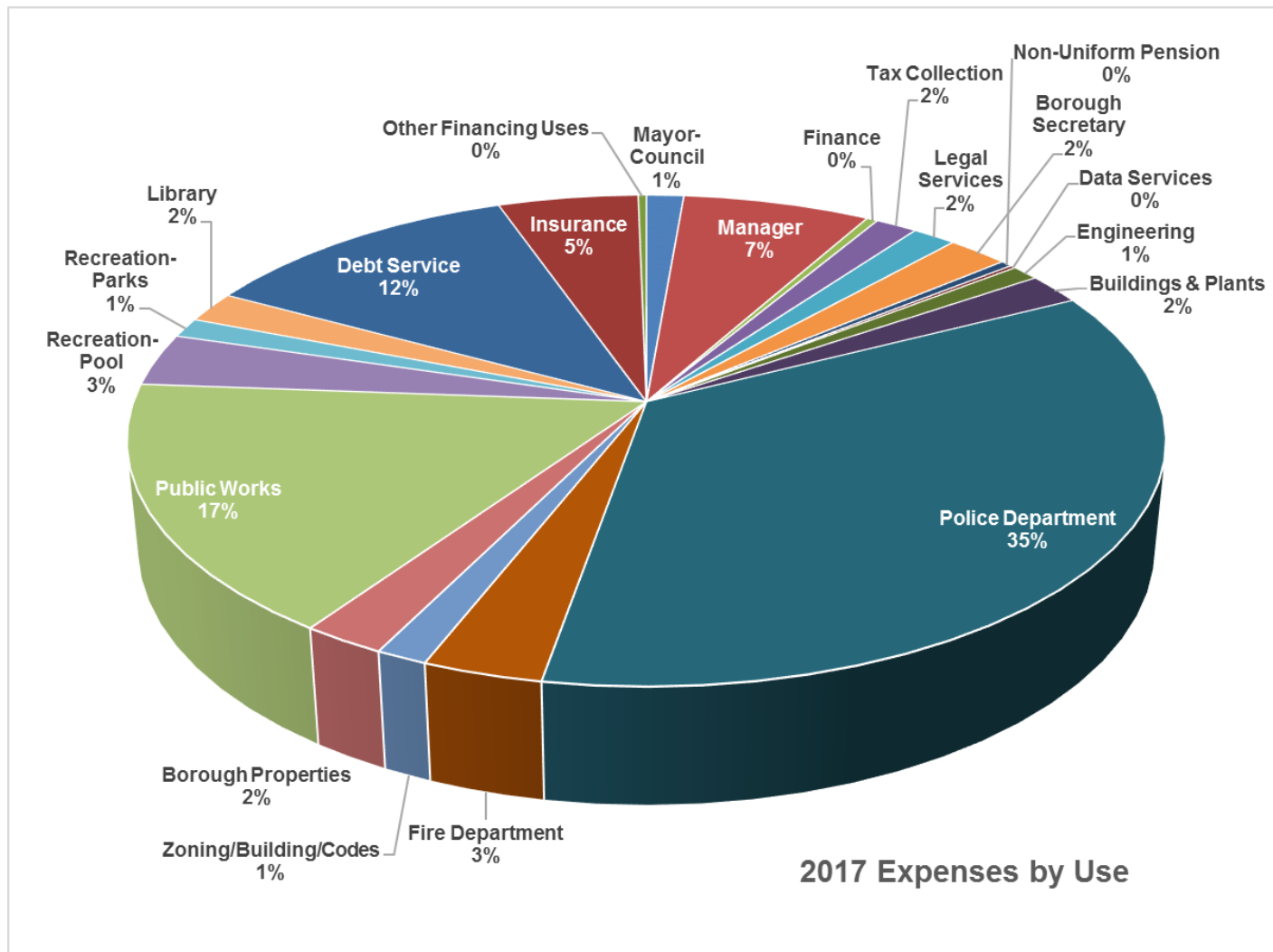
CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
<b>322.000 — STREET OPENING</b>				
322.820 — Street Openings	6,064	2,255	9,737	5,000
323.100 - Demolition Fees			105	0
<b>Total 322.000 — STREET OPENING</b>	<b>6,064</b>	<b>2,255</b>	<b>9,842</b>	<b>5,000</b>
<b>331.000 — FINES &amp; FORFEITS</b>				
331.100 — District Court Fees	38,942	23,784	31,285	30,000
331.110 — Violation of Ordinances	305	9,293	1,815	2,500
331.130 - State Shared Fines			0	1,500
331.140 — Parking Meter Fines	20,903	25,001	23,017	25,000
<b>Total 331.000 — FINES &amp; FORFEITS</b>	<b>60,150</b>	<b>58,078</b>	<b>56,117</b>	<b>59,000</b>
<b>341.000 — INTEREST RENTS &amp; ROYALTIES</b>				
342.300 — Parking lot lease	0	0	1,354	1,000
341.101 — Interest General Fund	106	161	192	125
341.105 - LST Tax Account			1	5
341.106 - PLGIT Paving Account			27	30
342.200 — Rental Income	14,520	16,090	15,840	15,840
<b>Total 341.000 — INTEREST RENTS &amp; ROYALTIES</b>	<b>14,626</b>	<b>16,251</b>	<b>17,414</b>	<b>17,000</b>



CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
<b>355.000 – INTERGOVERNMENTAL REVENUE</b>				
354.030 – PENNDOT Winter Maint (Kilbuck)				
355.090 — Act 13 UGWF	248	461	476	250
355.010 — Public Utility Realty (PURTA) Fund	0	0	2,786	2,700
355.040 — Alcohol Beverage Tax	1,000	1,200	800	1,000
355.050 — Pension State Aid	69,708	70,575	69,994	70,000
355.070 - Foreign Fire Insurance State Aid	22,506	22,832	22,700	23,000
355.122 — 1% County sales tax	177,084	168,545	175,016	170,000
<b>Total 355.000 — INTERGOVERNMENTAL REV</b>	<b>288,746</b>	<b>285,613</b>	<b>287,577</b>	<b>287,950</b>
<b>361.000 — ZONING &amp; SUBDIVISION</b>				
361.340 — Hearing Fees	300	0	300	500
361.650 — No Lien Letters	1,260	1,620	1,690	1,200
<b>Total 361.000 — ZONING &amp; SUBDIVISION</b>	<b>1,560</b>	<b>1,620</b>	<b>1,990</b>	<b>1,700</b>
<b>362.000 — FEES AND SERVICES</b>				
362.470 — Fire Safety Inspection Fee	0	8,745	42,720	10,000
362.110 — Sale of Accident Report	1,418	1,105	1,735	1,000
362.410 — Building & Electrical Permits	4,975	5,709	17,409	7,500
362.430 — Occupancy Permits	5,590	7,160	9,420	7,500
362.435 — Smoke and Dye Permits	1,990	2,400	2,725	2,500
362.460 — Tenant License Fee	0	21,845	14,795	15,000
362.480 — Tax Certification	6,320	7,445	8,015	7,000
<b>Total 362.000 — FEES AND SERVICES</b>	<b>20,294</b>	<b>54,409</b>	<b>96,819</b>	<b>50,500</b>

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
<b>363.000 — PARKING</b>				
363.210 — Parking Meters	3,297	2,615	2,914	3,000
<b>Total 363.000 — PARKING</b>	<b>3,297</b>	<b>2,615</b>	<b>2,914</b>	<b>3,000</b>
<b>367.000 — CULTURAL AND RECREATION</b>				
367.200 — Swimming Pool Fees	52,503	56,756	61,982	55,000
367.300 — Shelter House Fees	6,955	5,600	6,510	7,000
367.400 — Fire Pit Permit Fees	75	75	100	100
<b>Total 367.000 — CULTURAL AND RECREATION</b>	<b>59,533</b>	<b>62,431</b>	<b>69,249</b>	<b>62,100</b>
<b>380.000 — MISCELLANEOUS REVENUES</b>				
380.203 — Police Detail - AG	0	0	1,020	1,000
380.130 — DEA Reimbursement	35,600	4,348	26,395	5,000
380.100 — Admin Office Credits	2,619	9,622	42,600	1,000
380.105 - Insurance Damages			0	5,000
380.200 — Public Safety Credits - DDA	10,551	1,300	9,909	3,000
380.201 — Police Detail - Moon Twp	688	2,091	714	1,000
380.202 — Police Detail - Columbia Gas	5,651	23,958	7,726	5,000
380.300 — Public Works Credits	20,098	27,562	2,200	3,000
380.700 — Street Sweeping - Other	1,040	613	352	1,000
380.705 — Ben Avon Hights Snow Removal	16,184	15,880	7,407	16,000
380.706 — Ben Avon Heights Credits	6,483	8,370	17,393	5,000
380.711 — Kilbuck Township PW Credits	5,102	11,739	10,507	10,000
380.715 — MRM W/C Refund	10,081	21,233	25,714	17,900
380.800 — Firetruck Fund	10,000	7,500	67,500	0
<b>Total 380.000 — MISCELLANEOUS REVENUES</b>	<b>156,532</b>	<b>168,948</b>	<b>335,594</b>	<b>73,900</b>

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
<b>391.000 - SALE OF FIXED ASSETS</b>				
391.100 - Sale of Fixed Assets - Vehicles				1,000
391.200 - Sale of Fixed Assets - Property				0
<b>Total 391.000 - SALE OF FIXED ASSETS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>392.000 — INTERFUND TRANSFERS IN</b>				
392.035 — Transfer from Highway Aid Fund	97,351	70,888	135,836	120,000
392.04 — Transfer from Sewage Surcharge	28,885	0	26,604	0
392.045 — Transfer from GF DDA	0	0	0	0
392.606 — Transfer from other Funds	0	0	6,674	0
<b>Total 392.000 — INTERFUND TRANSFERS IN</b>	<b>126,236</b>	<b>70,888</b>	<b>169,114</b>	<b>120,000</b>
<b>393.000 - PROCEEDS FROM DEBT</b>				
393.100 - Proceeds of Long Term Debt				
303.200 - Proceeds of Short Term Debt - AIM Loan			200,000	
<b>Total 393.000 - PROCEEDS FROM DEBT</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>0</b>
<b>TOTAL INCOME</b>	<b>2,874,188</b>	<b>3,164,503</b>	<b>3,786,695</b>	<b>3,061,750</b>

**2017 Expenses by Use****2017 Expenses by Use**

## FUND 01 – GENERAL FUND EXPENDITURE DESCRIPTIONS

The governing body of the Borough of Avalon is made up of a nine (9) member Council that performs the legislative functions as outlined in the Borough Code. The Council members are elected from three wards (3 members from each ward) and serve four-year terms. The Mayor is elected at-large and is responsible for the operation of the Police Department.

All powers of the Borough governance are vested in the Borough Council as it carries out its policy-making role. Borough Council conducts Committee Meetings throughout the month and a regular Council Meeting on the third Tuesday of each month. The following identifies major Administration expenses.

### Borough Administration – 400 - 408

- **Mayor Salary** provides the Mayor with a stipend of \$2,500 per year for mayoral duties.<sup>1</sup>
- **Council Salary** provides each Council member a stipend of \$1,875 per year for Council duties.<sup>2</sup>
- **Manager Salary** is included in the Manager category. The Borough Manager provides professional management and administrative support to the Council. The Manager recommends and makes suggestions to the Council and implements the policies Council establishes while ensuring their legislative intent. The Manager oversees the municipal workplace. Currently, this position is being filled on a contract basis by an Interim Manager, but the Manager Search Committee will recruit a manager to be appointed early in 2017.
- **Borough Administrator Salary** is included in this category. The Borough Administrator is responsible for financial oversight and office management. Currently, this position is also charged with the Borough Treasurer's responsibilities for reconciliation of the Borough accounts and formal preservation of Borough records such as ordinances, resolutions, and minutes.
- **Clerical Salary** is paid from this category. Currently, the Borough provides part time clerical support in the Borough Office through two (2) part-time employees each of whom works between 25 and 30 hours per week.



<sup>1</sup> Salary is established by the Borough Code at \$2500 for communities under population 5,000.

<sup>2</sup> Salary is established by the Borough Code at \$1875 for communities under population 5,000.

- **Employee Benefits** are distributed to each of the departments. These include healthcare, dental, life and accident insurance, FICA and Unemployment compensation.
- **Auditing** services are paid in this category for the Borough's annual independent audit and also produces an annual DCED financial report that must be submitted to the state by March 31 of each year. The auditor also produces general purpose financial statements that include a management letter with recommendations related to internal controls and financial management of the Borough's financial system.
- **Tax Collection** expenses are primarily fees and commissions paid to the elected real estate Tax Collector. Act 511 taxes are collected by the appointed countywide collector Keystone Collections Services. These commissions and fees are included in the Tax Collector category.



- **Legal Fees** are included for the Borough Solicitor, labor counsel, and any other litigation that is necessary to defend the Borough from claims and lawsuits. The official role of the Borough Solicitor is to act as legal advisor to the Borough. The Borough Solicitor prepares legal documents, commences and prosecutes all legal action brought by the Borough, and provides legal opinions and advice when requested by Council.
- **Training, conventions, dues and subscriptions** are paid for employees and officials who attend training, workshops, conferences and other educational opportunities.
- **Employee Pension** is the amount that is required to be paid to the non-uniform pension fund as calculated by the actuary and certified by the pension Chief Administrative Officer as the Borough's Minimum Municipal Obligation (MMO).
- **Data Processing** includes the costs for the routine and necessary support and maintenance of the Borough's information technology system including hardware, software, and technical support.
- **Engineering Fees** are included for the monthly retainer that ensures that the Borough Engineer is available for any street or sewer issues and for attendance at

the regular Council meeting. The Engineer is also responsible for oversight of infrastructure projects in the Borough such as roads, sewers, and public facilities.

## Buildings and Plants - 409

- **Maintenance Cleaning** costs are for contracted cleaning services paid for the cleaning of the Borough Building.

- **Maintenance Supplies** are the supplies bought for for the maintenance and upkeep of the Borough facilities such as cleaning, painting, and paper products.
- **Repairs and Maintenance** includes small repair and maintenance jobs for building upkeep including sidewalks, parking lots and exterior maintenance of the premises.
- **Utility Services** include telephone, gas, electric, water and sewer bills.
- **Protection Service** expenses are for third party alarm services.



### Police Department - 410

- **Chief Salary:** The Chief of Police manages the Police Department and reports to the Mayor. He develops the police schedule, manages the budget, and keeps the police records. He works with Council to ensure the safety of the community. The Avalon Chief is a working chief, works a shift, and answers calls.
- **Police Officers' Salaries:** In addition to the Chief there are three (3) full-time police officers and six (6) part-time officers.
- **Overtime** categories are used to capture various overtime that is paid to officers to cover regular schedules during vacations and sick days, court time that is used when an officer must testify in court, holiday pay, and special duties and assignments outside of an officer's regularly scheduled shift.
- **Police Officer Benefits** are paid from this category including Social Security, Medicare, unemployment compensation, health insurance, life insurance and accident insurance.
- **Police Pension** is received from the Pennsylvania Department of the Auditor General to assist with funding of the Police Pension Plan. The Commonwealth imposes a tax on the premiums of casualty and fire insurance policies sold by out-of-state insurance companies. The Municipal Pension Plan Funding Standard and Recovery Act (Act 205 of 1984) requires that all communities establish their Minimum Municipal Obligation (MMO) for each of the pension funds each year and to include this allocation in the adopted budget. The funds that are received by the Borough must be distributed to the Pension Funds no later than 30 days after receipt of the funds which is typically in October of each year.
- **Uniform Allowance** is provided for officers in the amount of \$900 per year. This allowance is for the purpose of buying police uniforms and is set by contract.



- **Supplies, Ammunition, and Postage** are provided as needed and necessary to perform police services.
- **Vehicle Fuel** is the expense for police vehicles. This category has been steadily decreasing over the past three (3) years.
- **Vehicle Repairs & Maintenance** is for the repairs to police vehicles, tires, and routine maintenance.
- **Civil Service Commission** covers expenses associated with recruiting, testing, interviewing, and recommending police officers.
- **Training, conventions, dues and subscriptions** are paid from this category for police officers who attend training, workshops, conferences, and for other educational opportunities.
- **Equipment** outlays in this department is typically used for the purchase of police cars. For 2017, leases for vehicles will be paid from this category.
- **Law Enforcement Professional Liability Insurance** is paid from this category in order to provide legal defense for any civil lawsuits that are brought against employees in the course of carrying out their duties as police officers.

## Fire Department - 411

The Borough's fire services are provided by the Avalon Volunteer Fire Department. Providing fire and emergency medical first responder coverage for Avalon there are currently 20 members who volunteer their services.

- **Workers Compensation** is paid by the Borough for the volunteer firefighters.
- **Supplies, Minor Equipment, and Minor Equipment Repair** are provided as needed and necessary to support the volunteers in the performance of firefighting services.
- **Vehicle Fuel** is the expense for fire vehicles. This category has steadily increase over the past 5 years.
  - **Hydrant Rental** is a monthly utility service paid by the Borough for fire hydrant water service.
  - **Transfer to Fire Truck Fund** is set up to transfer money annually to support debt service payments on fire apparatus vehicles.
  - **Foreign Fire Insurance** is received by the Borough as an annual grant from the Pennsylvania Department of the Auditor General and is distributed to the Avalon Volunteer Fire Relief Association. The grant revenue is derived from a 2-percent state tax on fire insurance purchased by Pennsylvania residents from insurance companies incorporated outside of the Commonwealth. The funds that are received by the Borough must be remitted to the AVFD no later than 30 days after received.





### Building Inspection – 413-414

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- **Building Inspection, Electrical Permits, Occupancy Permit, Smoke and Dye Permits, and Fire Safety Inspection Fees** are paid for the contracted code enforcement services provided by Building Inspection Underwriters (BIU). This is a third-party inspection agency that provides building inspection, zoning, and code enforcement services. The fees that are charged for these services more than covers the cost of providing the services.
- **Expenses Related to the Planning Commission and Zoning Hearing Board** such as court reporter, postage, legal services, transcripts, and refunds are also recorded in this category.
- **Codification of Borough Ordinances** is the expense related to the ongoing update of the Borough's ordinances as new, amended, or deleted ordinances are adopted by the Borough Council. Currently, the Borough is making the final edits and reviews for a completely updated codification.

### Borough Property – 419 - 421

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- **Service Building** expenses are those for the public works building which is shared with the AVFD
- **Fire Hall** utility expenses are paid from this category.
- **Borough Property** expenses are those related to miscellaneous Borough properties including demolitions and asbestos abatements.

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

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- **Foreman's Salary** is the expense for the full time public works foreman.
- **Salaries** is the expense for full time employee compensation for the three (3) full time employees in the Public Works Department.
- **Wages-Part Time** is for one (1) part-time employee in the Public Works Department.
- **Overtime** is used to capture the compensation provided for special "call outs" and special duties and assignments outside of an employee's regularly scheduled shift.



- **Employee Benefits** are paid from this category including Social Security, Medicare, unemployment compensation, health insurance, life insurance and accidental death insurance.
- **Communications** in this category includes telephones and radios expense.
- **Material & Supplies** is used to track expenses for different items that the road crew use for various jobs. Some of these things are cement, shovels, brooms, aggregate, etc.
- **Vehicle Fuel** is for the expense for fuel for the DPW vehicles
- **Vehicle Repairs & Maintenance** is for the repairs to DPW vehicles, tires, and routine maintenance.
- **Material Road Supplies** are materials that are used in the DPW for patching potholes, cleaning catch basins, working on curbs and street rights of way, and any other minor road improvement.
- **Repair and Maintenance** is for maintenance of all road crew vehicles and equipment.
- **Salt Deicers** is the cost for road salt used for snow removal. The Highway Aid funds are transferred into the General Fund to pay for the costs associated with road salt and anti-skid materials
- **Street Signs and Markings** are for street signs and any other traffic sign needed such as stop signs, yield signs, no parking signs, one-way signs etc.
- **Traffic Signal Utility Cost** is electric expense for the traffic signals throughout the Borough.
- **Street Lighting** is the electric costs for the overhead cobra lighting and for the decorative street lighting. Highway Aid funds are used for the payment of street lighting expenses.



### Pool - 452

- **Wages for Pool Personnel and Concession Stand** are captured in this category.
- **Employee Benefits** such as Social Security, Medicare, unemployment compensation for employees in this category are also included.
- **Operating Supplies** for the pool filtration system, permits, and training are captured in this category.
- **Utilities** expense includes telephone, gas, electric, water, and sewer expenses.
- **Pool Repairs and Maintenance** include any minor repairs or improvements done to the pool as a matter of routine maintenance for regular operations.
- **Pool Minor Equipment** includes minor purchases such as

floats, boards, ropes, and other items necessary for routine operation of the pool.

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



### Parks– 453-459

- **Maintenance Supplies**, utilities, and salaries that are necessary to undertake the routine maintenance of the park facilities (i.e. mulch, sand, gravel, topsoil, etc.) are captured in the following categories.
- **California Ave Park** includes expenses for salaries, materials and supplies, and utilities for the park.
- **Avalon Park** includes supplies and expenses for gas, electric, water, and sewer expenses in the parks.
- **Birmingham Park** includes expenses for the tot park
- **Mayernick Building** includes expenses for cleaning, supplies, elevator, repair, and sewer charges.
- **Civil and Military** contributions are made as requested and approved by the Borough Council.
- **Avalon Football Field** includes utility expenses

### Library - 460

- **Library Contribution** captures the expense for the annual contribution to the Library. In 2017, the contribution is expected to be \$38,500.
- **Library** expenses related to utilities are also included in this category.

### Debt Service - Principal & Interest - 470

- **Debt Service** captures miscellaneous expenses associated with the Borough's debt.
- **Debt Principal** captures the General Obligation debt service principal payments that the Borough currently has incurred.
- **Debt Interest** captures the General Obligation debt service interest payments that the Borough currently has incurred.

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**Insurances - 480**

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- **Insurances** captures the Borough's insurance expenses for liability, property, automobile, and workers compensation insurances for the police and Borough officials.

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**Non-Governmental/Transfers - 490**

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- **Refunds** for various prior year revenues are shown in this category.

**FUND 01 – GENERAL FUND EXPENDITURE DETAIL**

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
<b>400.000 — GL GOVT - COUNCIL/MAYOR</b>				
400.100 — Mayor's Salary	2,658	2,900	2,900	2,500
400.110 — Council Salaries	12,124	12,450	13,944	16,875
400.161 — FICA - Borough Share	1,016	1,174	1,281	1,600
400.352 — Public Officials Prof Liability Insurance	2,595	1,459	1,759	9,420
400.420 — Dues, Memberships	5,361	5,788	5,022	6,000
400.430 — RAD to QVCOG	0	1,705	0	2,500
<b>Total 400.000 — GL GOVT - COUNCIL/MAYOR</b>	<b>23,754</b>	<b>25,477</b>	<b>24,906</b>	<b>38,895</b>
<b>401.000 — GENERAL GOVT - BOROUGH MANAGER</b>				
401.120 — Manager Salary	70,521	69,640	66,163	65,000
401.121 — Manager Contract	18,460	21,120	15,820	1,000
401.122 — Borough Administrator	43,068	46,180	48,874	51,529
401.123 — MS4 Coordinator	0	0	2,500	5,000
401.125 - Interm Manager Contract			0	14,000
401.152 — Dental Insurance	2,133	2,563	2,411	2,560
401.156 — Hospitalization	15,569	20,934	21,727	23,000
401.158 — Life and Accident	877	883	849	900
401.160 — Deferred Comp - Boro Share	1,440	1,440	1,080	2,880
401.161 — FICA - Boro Share	10,038	10,412	9,558	11,095
401.163 — PSAB-Unemployment	0	513	542	550
401.174 — Education Expense	3,945	1,303	4,339	6,000
401.300 — Other Expenses	1,956	889	1,060	1,800
401.420 — Dues, Memberships	1,569	1,095	2,812	3,000
<b>Total 401.000 — GENERAL GOVT - BOROUGH MANAGER</b>	<b>169,577</b>	<b>176,972</b>	<b>184,055</b>	<b>188,314</b>

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
<b>402.000 — FINANCIAL ADMIN</b>				
402.115 — Auditing Services	11,059	11,093	11,080	11,500
402.200 — Late Fees	1,257	732	400	500
<b>Total 402.000 — FINANCIAL ADMIN</b>	<b>12,316</b>	<b>11,824</b>	<b>11,480</b>	<b>12,000</b>
<b>403.000 — TAX COLLECTION</b>				
403.110 — Tax Coll. Salary - Real Estate	6,292	6,292	6,292	6,500
403.130 — Commission	2,203	1,331	4,620	2,500
403.135 — Tax Certifications	6,990	7,445	8,015	7,000
403.161 — FICA - Boro Share	1,185	1,357	1,467	1,200
403.200 - Tax Collection Services - EIT, LST	19,403	24,756	25,619	24,000
403.300 — Tax Collection Services - RE	3,348	1,210	1,328	1,600
403.430 — Tax Refund Real Estate	7,073	38,741	7,670	9,000
403.500 — Property Tax Relief Refund	100	200	250	500
403.700 — Capital Purchases	1,200	1,200	500	1,200
403.920 — Contingency	846	1,486	538	1,500
<b>Total 403.000 — TAX COLLECTION</b>	<b>48,640</b>	<b>84,018</b>	<b>56,299</b>	<b>55,000</b>
<b>404.000 — LAW</b>				
404.130 — Solicitor Fee	50,888	47,874	69,714	30,000
404.240 - Legal Labor Counsel			0	15,000
404.312 — Other Legal Expense	16,371	330	0	2,500
<b>Total 404.000 — LAW</b>	<b>67,259</b>	<b>48,204</b>	<b>69,714</b>	<b>47,500</b>

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
<b>405.000 — BORO SECRETARY</b>				
405.144 — Intern Salary	0	0	0	3,000
405.145 — Part-Time Clerks	28,586	40,952	38,845	43,868
405.160 — Deferred Comp - Boro Share	1,440	1,440	1,500	0
405.161 — FICA - Boro Share	2,187	2,011	2,952	3,165
405.163 — PSAB - Unemployment	1,068	411	673	665
405.210 — Office Supplies	2,874	2,868	2,835	3,000
405.260 — Minor Equipment	107	0	97	1,000
405.300 — Other Services Supplies	4,016	4,138	5,505	6,000
405.301 — Payroll Service Fees-Gen	2,887	3,359	3,573	3,715
405.325 — Postage	780	249	2,169	2,200
405.341 — Advertising	1,838	3,896	2,624	3,000
405.342 — Printing	7	0	14	250
<b>Total 405.000 — BORO SECRETARY</b>	<b>45,791</b>	<b>59,325</b>	<b>60,787</b>	<b>69,863</b>
<b>406.000 — EMPLOYEE PENSION</b>				
406.160 — Non-Uniform Pension	21,359	27,551	22,031	12,410
406.200 — Pension Administrative Fees	10,025	5,459	16,195	0
<b>Total 406.000 — EMPLOYEE PENSION</b>	<b>31,385</b>	<b>33,010</b>	<b>38,226</b>	<b>12,410</b>
<b>407.000 — DATA PROCESSING</b>				
407.210 — Office Supplies	0	0	0	500
407.250 — Repair and Maint	706	459	231	500
407.700 — Capital Purchases	5,427	968	2,222	5,000
<b>Total 407.000 — DATA PROCESSING</b>	<b>6,134</b>	<b>1,427</b>	<b>2,453</b>	<b>6,000</b>

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
<b>408.000 — ENGINEER</b>				
408.310 — Engineer Fees Projects	26,411	11,611	62,477	25,000
408.320 — Grant Preparation	0	0	16	5,000
<b>Total 408.000 — ENGINEER</b>	<b>26,411</b>	<b>11,611</b>	<b>62,493</b>	<b>30,000</b>
<b>409.000 — BUILDINGS AND PLANT</b>				
409.140 — Maint. Cleaning	7,130	7,466	7,313	7,500
409.220 — Operating Supplies	997	1,351	1,384	1,500
409.250 — Repair and Maint	15,500	8,025	13,225	10,000
409.321 — Telephone	17,776	19,509	18,103	18,600
409.361 — Electricity	17,633	17,551	17,572	19,700
409.362 — Gas	3,634	2,476	1,836	2,200
409.364 — Sewer	168	134	244	220
409.366 — Water	350	407	457	500
409.367 — Protection Systems	5,093	629	877	650
<b>Total 409.000 — BUILDINGS AND PLANT</b>	<b>68,281</b>	<b>57,547</b>	<b>61,011</b>	<b>60,870</b>
<b>410.000 — POLICE</b>				
410.121 — Chief's Salary	88,054	90,360	92,893	95,215
410.124 - Buy Out Sick Leave			0	5,400
410.130 — Patrol Salaries	311,981	272,354	247,622	275,000
410.131 - School Crossing Guards	0	0	0	0
410.132 — Police Clerk	14,520	14,725	15,195	15,460
410.133 — Part-Time Patrolmen	119,159	120,940	138,426	143,000
410.145 - Meter Monitor			786	7,500
410.152 — Dental Insurance	5,384	6,472	7,989	8,000



CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
410.153 — Retired Officer Dental Ins	1,280	1,280	1,386	1,280
410.156 — Hospitalization	50,033	51,980	72,279	76,850
410.157 — Retired Officer Hospital	9,769	11,577	14,353	15,000
410.158 — Life & Accident Insurance	8,458	7,684	9,389	9,000
410.159 — Retired Officer Life/Acc	1,440	1,441	1,530	1,455
410.160 — Police Pension	150,608	234,626	176,711	138,530
410.161 — FICA - Boro Share	48,004	45,090	45,258	45,998
410.163 — PSAB - Unemployment	3,554	3,717	4,480	3,909
410.174 — Educational	6,301	4,335	5,667	5,500
410.181 — Special Detail Overtime Pay	7,141	24,017	13,459	11,000
410.182 — Longevity	1,560	1,680	1,800	2,000
410.183 — PS Overtime Pay	46,160	29,352	35,337	30,000
410.184 — Holiday	17,665	16,428	19,366	20,000
410.187 — Court Pay	16,966	14,686	21,635	20,000
410.188 — Heart/Lung Pay	0	0	15,555	10,000
410.189 — Workers Comp	0	0	1,174	1,000
410.190 — Civil Service Commission	0	0	477	500
410.191 — Uniform Allowance	3,581	3,228	2,991	3,600
410.210 — Office Supplies	744	1,087	3,195	1,000
410.220 — Operating Supplies	2,511	2,074	17,252	1,000
410.231 — Vehicle Fuel - Gas	22,156	15,553	14,199	15,000
410.242 — Guns and Ammo	2,883	3,472	10,637	1,500
410.260 — Minor Equip	1,145	4,341	6,995	1,800
410.300 — Other Service Charges	7,507	5,179	4,782	5,000
410.301 — Court Parking	198	628	556	600
410.321 — Telephone	3,832	3,519	3,418	3,800

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
410.325 — Postage	48	321	211	250
410.327 — Radio Equip	58	180	509	700
410.354 — Law Enforcement Professional Liability	0	0	0	33,870
410.370 — Outside Vehicle Repairs	9,101	14,335	28,000	15,000
410.384 — Parking Meter Purchases	0	110	827	1,000
410.420 — Dues, Memberships	455	540	600	600
410.740 — Purchase Equip.	35,141	12,510	26,745	12,500
410.920 — Police Contingency	0	300	140	300
<b>Total 410.000 — POLICE</b>	<b>997,398</b>	<b>1,020,123</b>	<b>1,063,824</b>	<b>1,039,117</b>
<b>411.000 — FIRE</b>				
411.750 — Truck Purchase Expense	0	0	100,050	0
411.135 — Fire Police	0	499	0	0
411.191 — Uniforms	3,149	3,970	1,100	3,000
411.220 — Operating Supplies	6,109	2,768	2,732	2,000
411.231 — Vehicle Fuel - Gas	2,394	1,817	2,498	2,200
411.232 — Vehicle Fuel - Diesel	2,434	2,275	2,528	2,500
411.260 — Purchase Minor Equip	1,159	210	1,162	2,500
411.321 — Telephone Alarm Line	366	414	349	600
411.327 — Radio Equip. Repair	1,111	1,241	425	1,200
411.370 — Equipment Repair & Maintenance	18,786	9,983	22,366	12,500
411.480 — Hydrant Rental	18,293	19,818	21,953	20,000
411.740 — Transfer to Fire Truck Fund	0	0	12,500	35,000
411.800 — Fire Relief	22,506	22,832	22,700	23,000
<b>Total 411.000 — FIRE</b>	<b>76,307</b>	<b>65,825</b>	<b>190,363</b>	<b>104,500</b>

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
<b>413.000 — CODE ENFORCEMENT</b>				
413.122 — Building Insp. Fee	7,785	6,106	9,354	10,000
413.420 — Electrical Permits	416	1,080	5,983	7,500
413.430 — Occupancy Permit	3,701	4,870	6,806	6,000
413.435 — Smoke and Dye Permit	1,163	1,338	1,825	2,000
413.460 — Fire Safety Inspection	0	3,728	17,465	12,000
<b>Total 413.000 — CODE ENFORCEMENT</b>	<b>13,065</b>	<b>17,121</b>	<b>41,433</b>	<b>37,500</b>
<b>414.000 — PLANNING AND ZONING</b>				
414.130 — Zoning Hearing Board	605	0	140	500
414.314 — Special Legal Services	0	0	0	500
414.341 — Advertising	0	0	0	150
414.445 — Comprehensive Plan	0	0	0	1,000
<b>Total 414.000 — PLANNING AND ZONING</b>	<b>605</b>	<b>0</b>	<b>140</b>	<b>2,150</b>
<b>419.000 — SERVICE BUILDING</b>				
419.220 — Operating Supplies	0	0	492	500
419.250 — Repair and Maint	1,991	3,181	33,481	7,500
419.321 — Telephone	2,466	2,670	2,680	2,900
419.361 — Electricity	4,822	4,885	4,931	6,000
419.362 — Gas	4,680	3,693	2,745	3,750
419.364 — Sewer	105	174	339	400
419.366 — Water	146	175	192	400
<b>Total 419.000 — SERVICE BUILDING</b>	<b>14,208</b>	<b>14,777</b>	<b>44,860</b>	<b>21,450</b>

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
<b>420.000 — FIRE HALL</b>				
420.361 — Electricity	4,822	4,959	4,931	6,000
420.362 — Gas	4,680	3,619	2,745	3,000
420.364 — Sewer	105	174	189	250
420.366 — Water	146	175	192	250
<b>Total 420.000 — FIRE HALL</b>	<b>9,752</b>	<b>8,926</b>	<b>8,057</b>	<b>9,500</b>
<b>421.000 — BORO PROPERTY</b>				
421.373 — Parking lot lease agreement	0	0	3,972	6,000
421.370 — Outside Contracting	0	0	1,500	1,500
421.371 — Demolition & Abatement	0	0	58,075	50,000
421.372 — Recycle Center	0	0	0	500
<b>Total 421.000 — BORO PROPERTY</b>	<b>0</b>	<b>0</b>	<b>63,547</b>	<b>58,000</b>
<b>430.000 — PUBLIC WORKS</b>				
430.121 — Foreman's Salary	45,000	45,000	48,325	49,775
430.130 — Labor Salaries	112,307	128,296	106,376	140,000
430.145 — Part Time Help	22,203	19,235	13,637	35,000
430.152 — Dental Insurance	1,707	1,802	1,356	1,800
430.156 — Hospitalization	29,963	39,186	34,410	42,075
430.158 — Life and Accident Insurance	998	1,178	1,223	1,315
430.160 — Deferred Comp- Boro Share	1,440	1,560	2,220	1,680
430.161 — FICA - Boro share	14,299	15,443	13,871	15,250
430.163 — PSAB - Unemployment	1,308	1,524	1,821	2,200
430.183 — Overtime	7,936	9,828	8,474	10,000
430.186 — Sick Day Buy Back	0	0	5,020	0

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
430.191 — Uniform and Shoe Expense	311	1,583	1,433	1,500
430.220 — Operating Supplies	20,896	18,217	14,346	20,000
430.231 — Vehicle Fuel - Gas	5,620	4,792	4,691	5,000
430.232 — Vehicle Fuel - Diesel	11,827	7,895	5,644	8,000
430.245 — Salt Deicers	80,930	93,463	52,585	70,000
430.246 — Other Service Supplies	2,046	1,118	1,014	2,500
430.260 — Purchase Minor Equip.	200	749	869	4,000
430.370 — Outside Vehicle Repair	16,470	5,729	5,471	6,000
430.375 — Street Sweeper Repairs	1,340	5,846	3,935	5,000
430.380 — Rental Special Equipment	925	4,682	1,436	2,500
430.450 — Contracted Services	759	216	3,099	4,000
430.740 — Purchase Major Equip.	450	26,197	84	2,000
<b>Total 430.000 — PUBLIC WORKS</b>	<b>378,934</b>	<b>433,540</b>	<b>331,340</b>	<b>429,595</b>
<b>433.000 — HIGHWAY SIGNALS</b>				
433.360 — Union Ave Signals	1,357	842	415	1,000
433.361 — Electricity	2,580	2,297	2,200	2,400
433.362 — Street Signs	0	4,078	4,407	5,000
433.370 — Repairs, Maint.	1,175	1,157	2,303	3,000
<b>Total 433.000 — HIGHWAY SIGNALS</b>	<b>5,112</b>	<b>8,374</b>	<b>9,325</b>	<b>11,400</b>
<b>434.000 — STREET LIGHTING</b>				
434.361 — Electricity	87,202	70,888	81,051	75,000
<b>Total 434.000 — STREET LIGHTING</b>	<b>87,202</b>	<b>70,888</b>	<b>81,051</b>	<b>75,000</b>

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
<b>438.000 — HIGHWAY MAINTENANCE</b>				
438.245 — Road Material Hot Mix	0	1,113	2,809	3,000
438.246 — Road Mat Winter Mix	0	0	0	1,000
438.250 — Street Repair	6,000	52,418	5,352	40,000
438.255 — Walkway/Street Repair &	9,994	14	0	0
438.260 — Road Construction	0	0	247,998	0
<b>Total 438.000 — HIGHWAY MAINTENANCE</b>	<b>264,283</b>	<b>53,545</b>	<b>256,320</b>	<b>44,000</b>
<b>452.000 — POOL</b>				
452.140 — Pool Salaries	25,090	26,672	28,507	30,000
452.141 — Concession Salaries	6,516	8,096	10,963	11,000
452.161 — FICA- Boro Share	2,961	3,764	4,023	4,200
452.163 — PSAB- Unemployment	1,129	1,402	1,499	1,500
452.220 — Materials Supplies	7,818	9,013	11,789	12,000
452.229 — Concession Stand Supplies	7,264	8,231	9,542	9,000
452.250 — Repair and Maint	1,300	729	845	2,000
452.321 — Telephone	351	359	353	300
452.341 — Advertising	437	599	638	750
452.361 — Electricity	906	1,764	1,531	1,800
452.362 — Gas	2,748	3,006	1,969	2,250
452.364 — Sewage	1,672	9,853	11,320	6,500
452.366 — Water	3,753	8,696	7,033	5,500
452.370 — Outside Repairs	0	799	0	500
452.450 — Pool Managers' Salary	6,225	12,763	12,089	12,200
452.500 — Guard Uniforms	1,485	2,039	2,521	2,500
452.720 — Improvements to Pool	126	716	2,920	3,000
<b>Total 452.000 — POOL</b>	<b>69,780</b>	<b>98,501</b>	<b>107,542</b>	<b>105,000</b>

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
<b>453.000 — CALIFORNIA AVE PARK</b>				
453.130 — Salaries Crew	1,095	1,540	1,450	1,500
453.220 — Materials and Supplies	942	49	174	1,000
453.250 — Repair Maint.	549	14,600	10,316	1,000
453.260 — Equipment	0	0	5,503	2,000
453.361 — Electricity	291	226	1,668	2,000
453.370 — Outside Repairs	0	0	0	0
453.720 — Improvements to Park	0	0	0	0
<b>Total 453.000 — CALIFORNIA AVE PARK</b>	<b>2,877</b>	<b>16,415</b>	<b>19,111</b>	<b>7,500</b>
<b>454.000 — AVALON PARK</b>				
454.220 — Materials and Supplies	942	3,591	312	1,000
454.260 — Equipment	0	0	0	100
454.361 — Electricity	6,178	6,739	5,594	6,500
454.370 — Outside Repairs	0	220	1,523	2,000
454.720 — Improvements to the Park	11	6,350	217	500
454.900 — N. Avalon Park	0	0	0	100
<b>Total 454.000 — AVALON PARK</b>	<b>7,131</b>	<b>16,900</b>	<b>7,646</b>	<b>10,200</b>
<b>455.000 — BIRMINGHAM PARK</b>				
455.200 — Tot park	0	19	7	1,000
<b>Total 455.000 — BIRMINGHAM PARK</b>	<b>0</b>	<b>19</b>	<b>7</b>	<b>1,000</b>

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
<b>456.000 — MAYERNICK BUILDING</b>				
456.140 — Cleaning	5,828	5,342	4,992	5,000
456.220 — Operating Supplies	724	310	143	500
456.230 — Elevator Repair & Mainte	2,166	1,941	3,410	3,000
456.250 — Repair and Maint.	1,757	4,313	7,902	2,500
456.364 — Sewage	407	447	1,253	1,400
456.370 — Outside Repairs	0	81	0	0
<b>Total 456.000 — MAYERNICK BUILDING</b>	<b>10,882</b>	<b>12,435</b>	<b>17,700</b>	<b>12,400</b>
<b>457.000 — CIVIL MILITARY CELEBRATION</b>				
457.551 — Easter Egg Hunt	0	0	1,539	1,500
457.550 — Christmas Decorations	118	11	276	350
457.570 — Community Festival	4,176	3,188	3,781	1,000
457.575 - Fourth of July Celebration			659	3,000
457.580 — Pool Fundraiser Purchases	0	0	24	750
<b>Total 457.000 — CIVIL MILITARY CELEBRATION</b>	<b>4,294</b>	<b>3,198</b>	<b>6,279</b>	<b>6,600</b>
<b>459.000 — AVALON FOOTBALL FIELD</b>				
459.361 — Electricity	183	295	244	300
459.364 — Sewage	65	79	84	300
459.366 — Water	88	70	79	500
459.370 — Repairs	0	366	2,750	100
<b>Total 459.000 — AVALON FOOTBALL FIELD</b>	<b>336</b>	<b>810</b>	<b>3,157</b>	<b>1,200</b>



CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
<b>460.000 — LIBRARY</b>				
460.100 — Contribution	48,000	38,400	38,400	38,500
460.321 — Telephone	4,808	2,664	2,803	3,000
460.361 — Electricity	13,784	12,677	12,454	14,000
460.362 — Gas	3,936	3,518	2,318	3,000
460.366 — Water	462	409	1,137	1,500
<b>Total 460.000 — LIBRARY</b>	<b>70,990</b>	<b>57,668</b>	<b>57,112</b>	<b>60,000</b>
<b>470.000 — DEBT SERVICE</b>				
470.107 — Closing Costs	500	0	56	100
470.100 — Analysis Fee-GF DDA	648	568	689	600
470.104 — Closing Fees - TAN Loan	666	666	766	750
470.105 — PLGIT-Annual Trustee Fee	1,748	1,785	1,825	1,800
470.106 — 2013 Bond Trustee Fees	750	750	750	1,000
<b>Total 470.000 — DEBT SERVICE</b>	<b>4,312</b>	<b>3,769</b>	<b>4,086</b>	<b>4,250</b>
<b>471.000 — DEBT PRINCIPAL</b>				
471.610 — Back Hoe	0	0	0	0
471.609 — Admin Vehicle	0	0	2,078	2,092
471.608 — N. Birmingham Wall	0	35,156	68,912	0
471.602 — Bond Principal - 2013	120,000	120,000	125,000	120,000
471.605 — AIM Loan Principal - Roof	14,000	28,000	0	0
471.606 — Dump Truck (2)	33,411	30,841	2,570	0
471.607 — Street Repair Principal-PLGIT	75,000	80,000	80,000	85,000
471.608 - AIM Loan Principal - South Birmingham			0	40,000
<b>Total 471.000 — DEBT PRINCIPAL</b>	<b>242,411</b>	<b>293,997</b>	<b>198,560</b>	<b>247,092</b>

CATEGORY	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET
<b>472.000 — DEBT INTEREST</b>				
472.600 — Tan Anticipation Loan Interest	2,053	1,820	1,557	2,500
472.602 — Bond Interest - 2013	93,714	92,754	90,904	88,455
472.607 — Street Repair Interest-PLGIT	8,949	6,763	4,551	5,385
472.608 - AIM Loan Interst - South Birmingham			1,750	2,680
<b>Total 472.000 — DEBT INTEREST</b>	<b>105,278</b>	<b>101,712</b>	<b>98,762</b>	<b>99,020</b>
<b>486.000 — INSURANCE</b>				
486.200 — ACA Compliance	0	0	1,364	1,500
486.351 — Auto/General Liability/Property	87,355	95,888	99,351	52,825
486.354 — Worker's Comp	97,233	95,213	77,480	80,000
486.355 — Fireman's Comp	15,086	14,725	14,623	17,610
<b>Total 486.000 — INSURANCE</b>	<b>199,674</b>	<b>205,825</b>	<b>192,818</b>	<b>151,935</b>
<b>491.000 — NON-GOVERNMENTAL EXPENDITURES</b>				
491.200 — Refund on Deposits	1,145	695	931	1,000
491.600 — Dumpster Deposit Refund-Police	750	950	675	575
<b>Total 491.000 — NON-GOVERNMENTAL EXPENDITURES</b>	<b>1,895</b>	<b>1,645</b>	<b>1,672</b>	<b>1,575</b>
<b>492.000 — TRANSFERS TO OTHER FUNDS</b>				
492.607 — Transfer to Budgetary Reserve	0	0	0	914
<b>Total 492.000 — TRANSFERS OUT TO OTHER FUNDS</b>	<b>0</b>	<b>34,234</b>	<b>0</b>	<b>914</b>
<b>TOTAL EXPENSE</b>	<b>3,066,275</b>	<b>3,049,662</b>	<b>3,376,136</b>	<b>3,061,750</b>
<b>NET INCOME</b>	<b>-192,087</b>	<b>114,841</b>	<b>330,558</b>	<b>-0</b>

**FUND 05 – SEWER FUND**

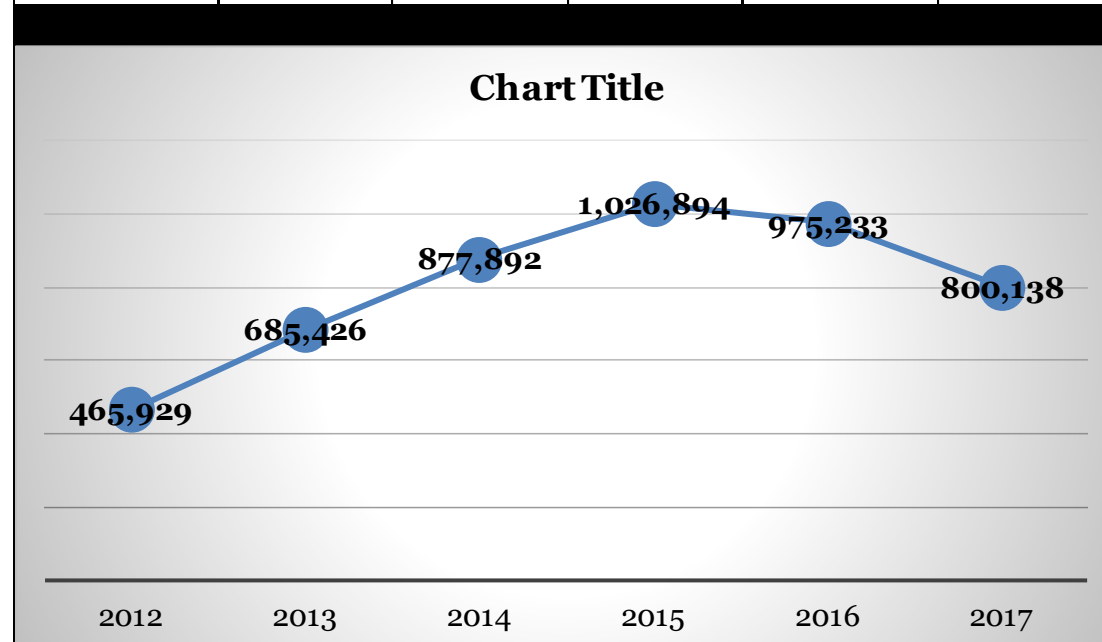
This fund captures all financial activity related to fees charged by ALCOSAN for sewer treatment and all fees and expenses associated with operation, maintenance, and repair of the sanitary and sewer conveyance system. It is a proprietary fund which means that the revenues generated should cover all expenses related to the fees received for services. Debt related to sanitary sewer fund improvements is paid from this fund.

CATEGORY	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	PROJECTED 2016	PROPOSED 2017
<b>341.00 INTEREST AND RENTS</b>						
341.101 — Interest	0	103	0	0	100	100
341.102 — Interest - MBA & Fidelity	422	114	367	394	400	400
<b>Total 341.00 INTEREST AND RENTS</b>	<b>422</b>	<b>217</b>	<b>367</b>	<b>394</b>	<b>500</b>	<b>500</b>
<b>364.00 FEES AND CHARGES</b>						
364.300 — Surcharge Collection	262,578	270,884	229,528	271,932	316,895	310,000
364.400 — Surcharge Penalty	0	0	0	1,336	4,305	4,500
364.500 — Sewage Collection	445,482	472,298	556,205	560,791	666,669	740,000
364.600 — Sewage Penalty	5,937	8,486	8,871	9,966	17,878	18,000
364.700 — DQ Sewage/Surcharge	104,576	175,189	104,964	148,980	66,482	70,000
<b>Total 364.000 - TOTAL FEES AND CHARGES</b>	<b>818,573</b>	<b>926,857</b>	<b>899,568</b>	<b>993,005</b>	<b>1,072,228</b>	<b>1,142,500</b>
<b>380.00 MISCELLANEOUS REVENUE</b>						
380.100 — Miscellaneous Credit	4,791	0	0	150	0	0
392.100 — Transfers From Other Funds	0	31	0	29,234	0	0
<b>Total 380.000 MISCELLANEOUS REVENUE</b>	<b>4,791</b>	<b>31</b>	<b>0</b>	<b>29,384</b>	<b>0</b>	<b>0</b>
<b>Total Revenue</b>	<b>823,786</b>	<b>927,105</b>	<b>899,935</b>	<b>1,022,783</b>	<b>1,072,728</b>	<b>1,143,000</b>

CATEGORY	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	PROJECTED 2016	PROPOSED 2017
<b>429.000 PROJECT COMPLIANCE EXPENDITURES</b>						
430.438 — Operation & Maintenance - Sanitary Sewers	0	0	0	0	150,000	120,000
436.250 — Storm Sewer Repair & Maintenance	0	0	0	546	26,000	65,000
429.312 — MS4 Permit Expenses	0	0	0	3,023	1,500	20,000
<b>Total 429.000 O &amp; M EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,569</b>	<b>177,500</b>	<b>205,000</b>
<b>428.000 SANITARY SEWER EXPENSES</b>						
428.210 — Office Supplies	182	172	0	50	100	150
428.450 — ALCOSAN Services	574,801	593,514	619,468	698,485	775,318	860,000
428.455 - Other Contracted Services						75,000
428.451 — Engineering Services	21,503	27,388	1,038	50,772	80,527	85,000
428.460 — Refund	1,536	5,559	4,412	6,066	3,000	5,000
<b>Total 428.000 SANITARY SEWER EXPENSES</b>	<b>598,022</b>	<b>626,633</b>	<b>624,918</b>	<b>755,373</b>	<b>858,945</b>	<b>1,025,150</b>
<b>471.00 PENNVEST LOAN</b>						
471.600 —PENNVEST - Principal	56,295	57,486	57,448	85,917	60,598	62,420
472.600 — PENNVEST - Interest	24,589	23,398	25,114	0	27,346	25,525
<b>Total 471.000 PENNVEST LOAN</b>	<b>80,884</b>	<b>80,884</b>	<b>82,562</b>	<b>85,917</b>	<b>87,944</b>	<b>87,945</b>
<b>Total Expense</b>	<b>678,915</b>	<b>707,517</b>	<b>707,471</b>	<b>844,859</b>	<b>1,124,389</b>	<b>1,318,095</b>
<b>Net Income</b>	<b>144,871</b>	<b>219,588</b>	<b>192,464</b>	<b>177,924</b>	<b>-51,661</b>	<b>-175,095</b>

### Sewer Fund – History of Fund Balances 2012-2017

	<b>Sewer Fund - Audited Fund Balance</b>				
Year	Beg Balance	Revenue	Expenses	End Balance	Status
2012	321,090.00	823,744.00	678,905.00	465,929	Audited
2013	465,929.00	927,073.00	707,607.00	685,426	Audited
2014	685,426.00	899,946.00	707,480.00	877,892	Audited
2015	877,892.00	993,511.00	844,858.00	1,026,894	Audited
2016	1,026,894.00	1,072,728.36	1,124,388.90	975,233	Projected
2017	975,233.47	1,143,000.00	1,318,095.00	800,138	Projected



**FUND 06 – HEALTH AND SANITATION FUND**

This fund was established to capture fees charged for garbage collection and recycling expenses. Because it is a proprietary fund, all fees and charges for services were directed to the expenses for this purpose. The Borough no longer collects fees from residents or pays the contractor for garbage collection and recycling services. This service is direct billed to residents by the service provider which is Waste Management. This fund will eventually be eliminated and any fees remaining will be transferred to the General Fund.

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 PROJECTED	2017 PROPOSED
<b>Revenue</b>						
341.101 — Interest - MBA Savings	6	13	2	0	0	1
364.300 — Solid Waste Collection	0	0	1,501	1,569	1569	0
364.301 — Solid Waste Collection - PY	12,882	0	0	1,210	1210	0
364.303 — Recycling Bins	250	260	160	310	100	100
364.700 — DQ Solid Waste - Penalty	30,649	20,945	23,417	22,508	5,169	5,000
380.100 — Miscellaneous Credit	2	140	44	30	1,012	150
392.100 — Transfer From Other Funds	0	0	0	904	0	0
<b>Total Income</b>	<b>43,788</b>	<b>21,358</b>	<b>25,123</b>	<b>26,531</b>	<b>7,725</b>	<b>5,251</b>
<b>Expense</b>						
427.210 — Office Supplies	182	661	0	0	0	0
427.450 — Contracted Services	10,853	10,123	19,480	10,324	3,023	5,000
492.100 — Transfer to GL Fund	0	60,000	0	0	0	0
<b>Total Expense</b>	<b>11,035</b>	<b>70,785</b>	<b>19,480</b>	<b>10,324</b>	<b>3,023</b>	<b>5,000</b>
<b>Net Income</b>	<b>32,754</b>	<b>-49,427</b>	<b>5,643</b>	<b>16,207</b>	<b>4,702</b>	<b>251</b>



**FUND 14 – FIRE TRUCK FUND**

This is a new fund that will be established in 2017 to capture the contributions from the Borough of Avalon, the Borough of Ben Avon, and the Avalon Volunteer Fire Department that will be used to pay the debt service for fire trucks that have been delivered to the AVFD.

Category	2014 BUDGET	2015 BUDGET	2016 PROJECTED	2017 PROPOSED
<b>Revenue</b>				
<b>341.000 - INTEREST EARNINGS</b>				
341.100 Interest Earnings				100
<b>Total 341.000 INTEREST EARNINGS</b>				<b>100</b>
<b>362.000 PUBLIC SAFETY DONATIONS</b>				
362.100 - AVFD Contributions	-	-	-	40,000
362.200 - Ben Avon Contributions	-	-	-	10,000
362.200 - Borough Contributions		-	-	30,000
<b>Total 362.000 PUBLIC SAFETY DONATIONS</b>	-	-	-	<b>80,000</b>
<b>Total Revenue</b>				<b>80,100</b>
<b>Expenses</b>				
<b>470.000 - DEBT SERVICE</b>				
470.100 - Debt Service Principal				34,549
471.100 - Debt Service Interest	-	-	-	35,321
<b>Total 470.000 DEBT SERVICE</b>				<b>69,870</b>
<b>Total Expense</b>				<b>69,870</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	-	-	-	<b>10,230</b>



**FUND 35 – HIGHWAY AID FUND**

This fund was established to capture the grant funds that are received from the PA Department of Transportation from the liquid fuels (gasoline) tax which is partially shared with local governments. There are certain eligible expenses that are permitted to be paid from this revenue such as road improvements, street lighting, traffic signals, and snow removal expenses. In Avalon Borough, the funds are transferred to the General Fund to reimburse it for expenses related to street lighting and snow removal materials. Since the PA Transportation Act of 2013 was enacted, this amount has been increasing each year.

	2012	2013	2014	2015	THRU 30-SEP	2017
<b>Income</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROPOSED BUDGET</b>
341.101 — Interest Income	45	18	50	45	34	50
355.020 — Liquid Fuels Tax	86,143	84,754	91,346	100,632	117,561	120,000
392.000 — Transfer from General Fund	0	-0	0	0	0	
<b>Total Income</b>	<b>86,188</b>	<b>84,772</b>	<b>91,396</b>	<b>100,677</b>	<b>117,595</b>	<b>120,050</b>
<b>Expense</b>						
470.100 — Bank Service Charge	0	0	9	0	0	0
492.001 — Transfer to General Fund	72,840	0	97,351	70,888	110,000	120,000
492.002 — Transfer to Other Funds	0	67,651	0	0	0	0
<b>Total Expense</b>	<b>72,840</b>	<b>67,651</b>	<b>97,360</b>	<b>70,888</b>	<b>110,000</b>	<b>120,000</b>
<b>EXCESS OF REVENUE OVER EXPENDITURES</b>	<b>13,348</b>	<b>17,122</b>	<b>-5,964</b>	<b>29,789</b>	<b>7,595</b>	<b>50</b>

## SUPPLEMENTAL INFORMATION – PROGRAM BUDGETS

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROPOSED
<b>Revenue</b>						
<b>367.000 — CULTURAL AND RECREATION</b>						
367.200 — Swimming Pool Fees	72,178	58,261	52,503	56,756	61,982	55,000
387.400 — Pool Fundraiser	75	79	35	1,038	156	0
<b>Total 367.000 — CULTURAL AND RECREATION</b>	<b>72,253</b>	<b>58,339</b>	<b>52,538</b>	<b>57,794</b>	<b>62,138</b>	<b>55,000</b>
<b>Expense</b>						
<b>452.000 — POOL</b>						
452.140 — Pool Salaries	34,193	31,126	25,090	26,672	28,507	30,000
452.141 — Concession Salaries	7,250	6,836	6,516	8,096	10,963	11,000
452.161 — FICA- Boro Share	3,869	3,717	2,961	3,764	4,023	4,200
452.163 — PSAB- Unemployment	2,378	1,356	1,129	1,402	1,500	1,500
452.220 — Materials Supplies	3,979	11,902	7,818	9,013	12,000	12,000
452.229 — Concession Stand Supplies	9,230	6,724	7,264	8,231	8,976	9,000
452.250 — Repair and Maint	21,766	1,983	1,300	729	773	2,000
452.321 — Telephone	303	358	351	359	251	300
452.341 — Advertising	306	446	437	599	638	750
452.361 — Electricity	1,280	965	906	1,764	2,117	1,800
452.362 — Gas	1,999	686	2,748	3,006	3,608	2,250
452.364 — Sewage	2,460	8,002	1,672	9,853	6,440	6,500
452.366 — Water	3,313	5,073	3,753	8,696	5,455	5,500
452.370 — Outside Repairs	0	0	0	799	0	500
452.450 — Pool Managers' Salary	9,500	9,500	6,225	12,763	12,089	12,200
452.500 — Guard Uniforms	1,040	1,424	1,485	2,039	2,521	2,500
452.720 — Improvements to Pool	5,948	-4,676	126	716	2,920	3,000
<b>Total 452.000 — POOL</b>	<b>108,814</b>	<b>85,423</b>	<b>69,780</b>	<b>98,501</b>	<b>102,781</b>	<b>105,000</b>
<b>Net Income</b>	<b>-36,561.37</b>	<b>-27,083.61</b>	<b>-17,242.46</b>	<b>-40,707.25</b>	<b>-40,643.32</b>	<b>-50,000.00</b>

## SUPPLEMENTAL INFORMATION – ASSESSED VALUE

Fiscal Year	Assessed Values and Millage Calculations 2012-2017					
	2012	2013	2014	2015	2016	2017
Assessed Value	150,210,171	186,163,300	182,001,580	181,642,580	181,214,480	181,166,580
Millage Rate	0.00901	0.00683	0.00783	0.00983	0.00983	0.00983
Tax Bills	1,353,393.64	1,271,495.34	1,425,072.37	1,785,546.56	1,781,338.34	1,780,867.48
Less 2% Discount	-27,067.87	-25,429.91	-28,501.45	-35,710.93	-35,626.77	-35,617.35
	1,326,325.77	1,246,065.43	1,396,570.92	1,749,835.63	1,745,711.57	1,745,250.13
Actual Collection (General)	1,228,197.00	1,125,918.00	1,303,316.00	1,597,049.00	1,600,100.00	1,600,100.00
Collection Rate	92.6%	90.4%	93.3%	91.3%	91.7%	91.7%
Dollars Per Mill	136,315	164,849	166,452	162,467	162,777	162,777

