

**BOROUGH
OF
AVALON**

**2013
BUDGET**

**Avalon Borough
2013
Budget**

Income

300.000 · REAL ESTATE TAXES	
301.100 · Real Estate - Current	1,230,000.00
301.200 · Real Estate - Prior	5,000.00
301.300 · Real Estate - Delinquent	70,000.00
Total 300.000 · REAL ESTATE TAXES	1,305,000.00
305.000 · OCCUPATIONAL TAXES	
305.200 · Occupational Taxes - Prior	0.00
305.300 · EMS Tax - Current Year	20,000.00
305.400 · EMS Tax - Prior Year	200.00
Total 305.000 · OCCUPATIONAL TAXES	20,200.00
310.000 · LOCAL ENABLING TAXES	
310.010 · Per Capita - Current	0.00
310.030 · Per Capita - Delinquent	0.00
310.100 · Real Estate Transfer	25,000.00
310.210 · Earned Income - Current	150,000.00
310.220 · Earned Income - Prior	120,000.00
310.230 · Earned Income - Delinque	65,000.00
Total 310.000 · LOCAL ENABLING TAXES	360,000.00
319.000 · PENALTY ON TAXES AND FEES	
319.010 · Real Estate Tax Penalty	5,000.00
319.100 · Per Capita Tax Penalty	0.00
319.120 · Earned Income Penalty	8,000.00
Total 319.000 · PENALTY ON TAXES AND FEES	13,000.00
321.000 · LICENSES AND FEES	
321.610 · Transient Retail Bus	1,500.00
321.730 · Video Pinball License	15,000.00
321.800 · Cable TV Franchise	90,000.00
Total 321.000 · LICENSES AND FEES	106,500.00
322.000 · STREET OPENING	
322.820 · Street Openings	5,000.00
Total 322.000 · STREET OPENING	5,000.00
323.000 · DEMOLITION FEE	
323.100 · Demolition Fees	0.00
Total 323.000 · DEMOLITION FEE	0.00
331.000 · FINES & FORFEITS	
331.100 · District Court Fees	35,000.00
331.110 · Motor Vehicle Violations	50.00
331.140 · Parking Fines	20,000.00
Total 331.000 · FINES & FORFEITS	55,050.00
341.000 · INTEREST RENTS & ROYALTIES	
341.101 · Interest General Fund	300.00

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341.102 · Interest General CD	100.00
341.103 · Interest Budgetary Res - MBA	10.00
341.105 · Interest LST Tax Acct	20.00
341.106 · Interest PLGIT Paving Acct	10.00
342.200 · Rental Income	16,000.00
Total 341.000 · INTEREST RENTS & ROYALTIES	16,440.00

350.000 · INTERGOVERNMENTAL REVENUES	
350.120 · NG Share Crossing Guard	0.00
350.130 · Intergovernmental Grants	0.00
Total 350.000 · INTERGOVERNMENTAL REVENUES	0.00

355.000 · FEDERAL REVENUE SHARING	
355.010 · Public Utility Fund	2,500.00
355.020 · Liquid Fuel Tax	98,000.00
355.040 · Alcohol Beverage Tax	1,400.00
355.050 · Pension State Aid	80,000.00
355.121 · Fed Grants APD	0.00
355.122 · 1% County sales tax	130,000.00
Total 355.000 · FEDERAL REVENUE SHARING	311,900.00

361.000 · ZONING & SUBDIVISION	
361.340 · Hearing Fees	300.00
361.510 · Sale of Boro Maps	50.00
361.540 · Sale of Zoning Ordinance	10.00
361.560 · Photocopies	10.00
361.650 · No Lien Letters	1,000.00
Total 361.000 · ZONING & SUBDIVISION	1,370.00

362.000 · FEES AND SERVICES	
362.110 · Sale of Accident Report	1,000.00
362.410 · Building Permits	3,000.00
362.420 · Electrical Permits	750.00
362.430 · Occupancy Permits	5,000.00
362.435 · Smoke and Dye Permits	2,000.00
362.440 · Sewage Permits	2,000.00
362.450 · Salvage Permits	0.00
362.460 · Tenant License Fee	1,000.00
362.480 · Tax Certification	6,000.00
Total 362.000 · FEES AND SERVICES	20,750.00

363.000 · PARKING	
363.210 · Parking Meters	5,000.00
Total 363.000 · PARKING	5,000.00

367.000 · CULTURAL AND RECREATION	
367.200 · Swimming Pool Fees	65,000.00
367.250 · Video Games	0.00
367.300 · Shelter House Fees	7,000.00
367.400 · Fire Pit Permit Fees	100.00

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Total 367.000 · CULTURAL AND RECREATION	72,100.00
380.000 · MISCELLANEOUS REVENUES	
380.100 · Admin Office Credits	2,000.00
380.150 · Reserve Draw	5,000.00
380.200 · Public Safety Credits - DDA	3,500.00
380.201 · Public Safety Credits - MBA	2,000.00
380.202 · Police Detail - Columbia Gas	10,000.00
380.300 · Public Works Credits	3,000.00
380.500 · EPD Repayments	0.00
380.700 · Street Sweeping - Other	1,000.00
380.705 · Ben Avon Hights Snow Removal	28,000.00
380.710 · Killbuck Administrative Contract	33,000.00
380.715 · MRM W/C Refund	20,000.00
380.800 · Firetruck Fund	0.00
387.400 · Pool Fundraiser	2,500.00
Total 380.000 · MISCELLANEOUS REVENUES	110,000.00
388.000 · MISCELLANEOUS SERVICES	
388.001 · State Aid Pension Fund	56,000.00
388.100 · Fire Insurance Rebate	27,000.00
Total 388.000 · MISCELLANEOUS SERVICES	83,000.00
391.000 · PROCEEDS GENERAL FIXED ASSETS	0.00
391.1 · Sale of General Assets	0.00
392.000 · INTERFUND TRANSFERS IN	
392.04 · Transfer from Sewage Surcharge	0.00
392.045 · Transfer from GF MBA	10,000.00
Total 392.000 · INTERFUND TRANSFERS IN	10,000.00
394.000 · DEBT PROCEEDS	
394.200 · Street Repair Funding (PLGIT)	0.00
395.000 · Cancel Prior Year Received	0.00
395.100 · Tax Anticipation Note	300,000.00
Total 394.000 · DEBT PROCEEDS	<u>300,000.00</u>
Total Income	<u>2,795,310.00</u>
Expense	
400.000 · GENERAL GOVT - COUNCIL/MAYOR	
400.100 · Mayor's Salary	2,900.00
400.110 · Council Salaries	18,000.00
400.161 · FICA - Borough Share	1,600.00
400.321 · Council Telephone	0.00
400.352 · Professional Liability Insuranc	1,200.00
400.420 · Due, Memberships	0.00
400.430 · RAD to QVCOG	2,200.00
Total 400.000 · GENERAL GOVT - COUNCIL/MAYOR	25,900.00
401.000 · GENERAL GOVT - BOROUGH MANAGER	

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401.120 · Manager Salary	66,936.00
401.121 · Managers Contract	20,300.00
401.122 · Administrative Assistant	40,620.00
401.152 · Dental Insurance	1,100.00
401.156 · Hospitalization	8,500.00
401.158 · Life and Accident	275.00
401.160 · Deferred Comp - Boro Share	3,120.00
401.161 · FICA - Boro Share	9,700.00
401.163 · PSAB-Unemployment	485.00
401.168 · Safety Bonus	1,000.00
401.174 · Education Expense	1,000.00
401.200 · Managers Pension	0.00
401.300 · Other Expenses	1,500.00
401.420 · Dues, Memberships	2,000.00
Total 401.000 · GENERAL GOVT - BOROUGH MANAGER	156,536.00
402.000 · FINANCIAL ADMIN	
402.115 · Auditing Services	10,000.00
402.200 · Late Fees	1,000.00
Total 402.000 · FINANCIAL ADMIN	11,000.00
403.000 · TAX COLLECTION	
403.110 · Tax Coll. Salary - Real	6,500.00
403.115 · Commission - Bus. Priv.	0.00
403.120 · Salary - 511 Taxes	0.00
403.130 · Commission	2,500.00
403.135 · Tax Certifications	6,000.00
403.140 · Tax Clerk Census Salary	5,200.00
403.161 · FICA - Boro Share	900.00
403.163 · PSAB- Boro Share	149.00
403.220 · Census Operating Supplies	50.00
403.300 · Other Service Charges	1,000.00
403.321 · Tax Office Phone	0.00
403.700 · Capital Purchases	0.00
403.920 · Contingency	1,500.00
Total 403.000 · TAX COLLECTION	23,799.00
404.000 · LAW	
404.130 · Solicitor Fee	27,000.00
404.312 · Other Legal Expense	8,000.00
Total 404.000 · LAW	35,000.00
405.000 · BORO SECRETARY	
405.144 · Intern Salary	3,000.00
405.145 · Part-Time Clerk	20,035.00
405.146 · Safety Bonus	0.00
405.160 · Deferred Comp -see 401.160	0.00
405.161 · FICA - Boro Share	1,533.00
405.163 · PSAB - Unemployment	242.25
405.210 · Office Supplies	1,500.00

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405.260 · Minor Equipment	200.00
405.300 · Other Services Supplies	6,000.00
405.301 · Payroll Service Fees-Gen	2,200.00
405.302 · Payroll Analysis Chrgs-P	0.00
405.325 · Postage	1,000.00
405.341 · Advertising	1,300.00
405.342 · Printing	200.00
405.700 · Capital Purchase	0.00
405.800 · Kilbuck Postage	50.00
405.805 · Kilbuck Office Supplies	100.00
Total 405.000 · BORO SECRETARY	37,360.25
406.000 · EMPLOYEE PENSION	
406.160 · Non-Uniform Pension	11,000.00
Total 406.000 · EMPLOYEE PENSION	11,000.00
407.000 · DATA PROCESSING	
407.210 · Office Supplies	700.00
407.250 · Repair and Maint	500.00
407.700 · Capital Purchases	7,000.00
Total 407.000 · DATA PROCESSING	8,200.00
408.000 · ENGINEER	
408.310 · Engineer Fees	32,000.00
408.320 · Pre-Grant Expenses	100.00
Total 408.000 · ENGINEER	32,100.00
409.000 · BUILDINGS AND PLANT	
409.140 · Maint. Cleaning	6,000.00
409.220 · Operating Supplies	1,000.00
409.250 · Repair and Maint	2,500.00
409.321 · Telephone	6,000.00
409.361 · Electricity	16,000.00
409.362 · Gas	2,000.00
409.364 · Sewer	150.00
409.366 · Water	250.00
409.367 · Protection Systems	400.00
409.370 · Outside Repairs	500.00
409.380 · Boro Bldg Construction	0.00
409.390 · Home Purchase Expenses	0.00
Total 409.000 · BUILDINGS AND PLANT	34,800.00
410.000 · POLICE	
410.121 · Chief's Salary	87,401.00
410.130 · Patrol Salaries	300,202.00
410.131 · School Guard Salaries	0.00
410.132 · Police Clerk	16,068.00
410.133 · Part-Time Patrolmen	112,000.00
410.135 · Retired Patrolman	0.00
410.140 · Dispatch Services	0.00

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410.146 · Safety Bonuses	3,500.00
410.152 · Dental Insurance	6,700.00
410.153 · Retired Officer Dental Ins	1,500.00
410.156 · Hospitalization	53,000.00
410.157 · Retired Officer Hospital	10,000.00
410.158 · Life & Accident Insurance	9,496.00
410.159 · Retired Officer Life/Acc	1,174.00
410.160 · Police Pension	96,000.00
410.161 · FICA - Boro Share	42,200.00
410.163 · PSAB - Unemployment	3,150.00
410.174 · Educational	4,000.00
410.182 · Longevity	3,500.00
410.183 · PS Overtime Pay	35,000.00
410.184 · Holiday	13,000.00
410.185 · Vacation Day-Buy Back	0.00
410.186 · Sick Day - Buy Back	0.00
410.187 · Court Pay	23,000.00
410.188 · Heart/Lung Pay	0.00
410.189 · Workers Comp	0.00
410.190 · Civil Service Commission	300.00
410.191 · Uniform Allowance	4,000.00
410.192 · Uniform School Guards	0.00
410.210 · Office Supplies	800.00
410.220 · Operating Supplies	1,500.00
410.231 · Vehicle Fuel - Gas	22,000.00
410.242 · Guns and Ammo	1,000.00
410.260 · Minor Equip	2,000.00
410.270 · Jail and Prison	0.00
410.300 · Other Service Charges	4,500.00
410.301 · Court Parking	500.00
410.310 · Animal Control	300.00
410.321 · Telephone	3,800.00
410.327 · Radio Equip	400.00
410.354 · Professional Liability	0.00
410.370 · Outside Vehicle Repairs	5,000.00
410.384 · Parking Meter Purchases	300.00
410.390 · Aid to other Govern.	0.00
410.420 · Dues, Memberships	500.00
410.450 · Towing	0.00
410.740 · Purchase Equip.	27,800.00
410.920 · Police Contingency	300.00
Total 410.000 · POLICE	895,891.00
411.000 · FIRE	
411.191 · Uniforms	5,000.00
411.220 · Operating Supplies	2,000.00
411.231 · Vehicle Fuel - Gas	2,000.00
411.232 · Vehicle Fuel - Diesel	3,500.00
411.260 · Purchase Minor Equip	4,000.00
411.300 · Other service charges	100.00

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411.321 · Telephone Alarm Line	1,200.00
411.327 · Radio Equip. Repair	500.00
411.330 · Errors & Omission Insurance	1,000.00
411.331 · Accident Insurance	0.00
411.370 · Outside Vehicle	20,000.00
411.375 · Equip. Repair and Maint.	2,000.00
411.480 · Hydrant Rental	14,000.00
411.740 · New Truck Fund	0.00
411.800 · Fire Relief	0.00
Total 411.000 · FIRE	55,300.00
412.000 · OFFICE OF EMERGENCY MGMT	
412.210 · Office Supplies	150.00
412.000 · OFFICE OF EMERGENCY MGMT - Other	0.00
Total 412.000 · OFFICE OF EMERGENCY MGMT	150.00
413.000 · CODE ENFORCEMENT	
413.122 · Building Insp. Fee	5,000.00
413.123 · Fire Marshal Office	200.00
413.222 · Building Inspection Supp	50.00
413.420 · Electrical Permits	1,000.00
413.430 · Occupancy Permlt	2,500.00
413.435 · Smoke and Dye Permit	1,000.00
413.450 · Salvage Permlts	0.00
413.460 · Tenant Inspect License	1,000.00
Total 413.000 · CODE ENFORCEMENT	10,750.00
414.000 · PLANNING AND ZONING	
414.130 · Zoning Hearing Board	500.00
414.314 · Special Legal Services	250.00
414.341 · Advertising	50.00
414.445 · Comprehensive Plan	0.00
Total 414.000 · PLANNING AND ZONING	800.00
419.000 · SERVICE BUILDING	
419.220 · Operating Supplies	500.00
419.250 · Repair and Maint	1,500.00
419.321 · Telephone	2,000.00
419.361 · Electricity	3,500.00
419.362 · Gas	3,000.00
419.364 · Sewer	300.00
419.366 · Water	400.00
419.370 · Outside Repair	0.00
419.371 · Roof Repair	0.00
Total 419.000 · SERVICE BUILDING	11,200.00
420.000 · FIRE HALL	
420.361 · Electricity	4,000.00
420.362 · Gas	3,500.00
420.364 · Sewer	350.00

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420.366 · Water	1,300.00
Total 420.000 · FIRE HALL	9,150.00
421.000 · BORO PROPERTY	
421.370 · Outside Contracting	0.00
421.371 · Demolition	0.00
421.372 · Recycle Center	0.00
Total 421.000 · BORO PROPERTY	0.00
430.000 · PUBLIC WORKS	
430.121 · Foreman's Salary	40,000.00
430.130 · Labor Salaries	118,759.00
430.145 · Part Time Help	30,900.00
430.146 · Safety Bonus	1,200.00
430.152 · Dental Insurance	2,200.00
430.156 · Hospitalization	18,000.00
430.158 · Life and Accident Insurance	1,281.00
430.160 · Deferred Comp- Boro Share	4,680.00
430.161 · FICA - Boro share	15,000.00
430.163 · PSAB - Unemployment	1,211.25
430.174 · Educational	500.00
430.183 · Overtime	6,000.00
430.191 · Uniform and Shoe Expense	2,000.00
430.220 · Operating Supplies	6,000.00
430.231 · Vehicle Fuel - Gas	4,500.00
430.232 · Vehicle Fuel - Diesel	4,000.00
430.245 · Salt Deicers	4,500.00
430.246 · Other Service Supplies	5,000.00
430.260 · Purchase Minor Equip.	1,000.00
430.370 · Outside Vehicle Repair	5,000.00
430.375 · Street Sweeper Repairs	3,000.00
430.380 · Rental Special Equipment	3,000.00
430.450 · Contracted Services	500.00
430.740 · Purchase Major Equip.	17,000.00
Total 430.000 · PUBLIC WORKS	295,231.25
433.000 · HIGHWAY SIGNALS	
433.360 · Union Ave Signals	1,000.00
433.361 · Electricity	2,500.00
433.362 · Street Signs	4,000.00
433.370 · Repairs, Maint.	2,000.00
Total 433.000 · HIGHWAY SIGNALS	9,500.00
434.000 · STREET LIGHTING	
434.361 · Electricity	70,000.00
Total 434.000 · STREET LIGHTING	70,000.00
436.000 · STORM SEWERS	
436.250 · Storm Sewer Rpr & Maint	1,200.00
Total 436.000 · STORM SEWERS	1,200.00

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438.000 · HIGHWAY MAINTENANCE	
438.245 · Road Material Hot Mix	2,000.00
438.246 · Road Mat Winter Mix	1,000.00
438.265 · Walkway/Street Repair &	10,000.00
438.260 · Ramps	0.00
Total 438.000 · HIGHWAY MAINTENANCE	13,000.00
451.000 · CULTURAL - Avalon Art Co	200.00
Total 451.000 · CULTURAL	200.00
452.000 · POOL	
452.140 · Pool Salaries	35,000.00
452.141 · Concession Salaries	7,500.00
452.161 · FICA- Boro Share	3,870.00
452.163 · PSAB- Unemployment	730.00
452.220 · Materials Supplies	4,000.00
452.229 · Concession Stand Supplies	7,000.00
452.250 · Repair and Maint	2,000.00
452.321 · Telephone	300.00
452.341 · Advertising	300.00
452.361 · Duquesne Light Service	1,500.00
452.362 · Gas	2,000.00
452.364 · Alcosan	2,500.00
452.366 · Water	2,500.00
452.370 · Outside Repairs	300.00
452.450 · Contracted Services	8,000.00
452.500 · Guard Uniforms	1,000.00
452.720 · Improvements to Pool	4,000.00
Total 452.000 · POOL	82,500.00
453.000 · CALIFORNIA AVE PARK	
453.130 · Salaries Crew	600.00
453.220 · Materials and Supplies	500.00
453.250 · Repair Maint.	200.00
453.260 · Equipment	100.00
453.361 · Electricity	400.00
453.370 · Outside Repairs	250.00
453.720 · Improvements to Park	1,000.00
Total 453.000 · CALIFORNIA AVE PARK	3,050.00
454.000 · AVALON PARK	
454.220 · Materials and Supplies	3,000.00
454.260 · Equipment	100.00
454.361 · Electricity	6,000.00
454.370 · Outside Repairs	1,000.00
454.720 · Improvements to the Park	1,000.00
454.900 · N. Avalon Park	100.00
Total 454.000 · AVALON PARK	11,200.00

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455.000 · BIRMINGHAM PARK	
455.200 · Tot park	100.00
Total 455.000 · BIRMINGHAM PARK	100.00
456.000 · MAYERNICK BUILDING	
456.140 · Cleaning	4,500.00
456.220 · Operating Supples	500.00
456.230 · Elevator Repair & MaInte	2,000.00
456.250 · Repair and Maint.	2,500.00
456.364 · Sewage	500.00
456.370 · Outside Repairs	1,000.00
456.720 · Library Improvements (Grant)	0.00
Total 456.000 · MAYERNICK BUILDING	11,000.00
457.000 · CIVIL MILITARY CELEBRATION	
457.550 · Christmas Decorations	150.00
457.570 · Community Festival	4,000.00
457.580 · Pool Fundraiser Purchases	100.00
Total 457.000 · CIVIL MILITARY CELEBRATION	4,250.00
459.000 · AVALON FOOTBALL FIELD	
459.361 · Electricity	300.00
459.364 · Sewage	300.00
459.366 · Water	1,000.00
459.370 · Repairs	100.00
Total 459.000 · AVALON FOOTBALL FIELD	1,700.00
460.000 · LIBRARY	
460.100 · Contribution	38,500.00
460.321 · Telephone	2,800.00
460.361 · Electricity	9,000.00
460.362 · Gas	3,500.00
460.366 · Water	350.00
Total 460.000 · LIBRARY	54,150.00
470.000 · DEBT SERVICE	
470.100 · Analysis Fee-GF DDA	3,000.00
470.101 · Analysis Fee-LST Acct	0.00
470.102 · Analysis Fee-Bud Res	0.00
470.103 · Closing Fees PLGIT	0.00
470.104 · Closing Fees - TAN Loan	600.00
470.105 · PLGIT-Annual Trustee Fee	1,700.00
Total 470.000 · DEBT SERVICE	5,300.00
471.000 · DEBT PRINCIPAL	
471.600 · Tax Anticipation Loan Prin	300,000.00
471.603 · Bond Principal - 2003	37,896.25
471.604 · Bond Principal - 2006	35,000.00
471.605 · AIM Loan Principal - roof	14,000.00

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471.606 · Dump Truck (2)	30,841.00	
471.607 · Street Repair Principal-PLGIT	61,545.10	
Total 471.000 · DEBT PRINCIPAL	479,282.35	
472.000 · DEBT INTEREST		
472.600 · Tan Anticipation Loan Int	4,500.00	
472.603 · Bond Interest - 2003	82,173.55	
472.604 · Bond Interest - 2006	58,556.50	
472.605 · AIM Loan Interest- roof	938.00	
472.606 · Dump Truck - Int	0.00	
472.607 · Street Repair Interest-PLGIT	16,570.00	
Total 472.000 · DEBT INTEREST	162,738.05	
486.000 · INSURANCE		
486.351 · Auto General Liability	63,000.00	
486.354 · Worker's Comp	52,000.00	
486.355 · Fireman's Comp	13,000.00	
Total 486.000 · INSURANCE	128,000.00	
491.000 · NON-GOVERNMENTAL EXPENDITURES		
491.100 · Tax Refund Real Estate	12,000.00	
491.200 · Refund on Deposits	800.00	
491.300 · Refund Wage Tax	5,000.00	
491.400 · LST Tax Refund	100.00	
491.450 · LST TO Northgate School	500.00	
491.500 · Property Tax Relief Refund	250.00	
491.600 · Dumpster Deposit Refund-Police	100.00	
491.601 · Del. Sewage Reimburse	0.00	
491.602 · Service Fee Tax Coll.	14,000.00	
491.603 · Refund Occupation Tax	0.00	
491.605 · FEMA Expenses	0.00	
491.700 · Kilbuck (deposits in error)	0.00	
491.800 · 2013 Reassessment Rebate	55,000.00	<i>Edit</i>
491.900 · Outstanding Checks 4/30/12	0.00	<i>delete</i>
Total 491.000 · NON-GOVERNMENTAL EXPENDITURES	87,750.00	
492.000 · TRANSFERS OUT TO OTHER FUNDS		
492.606 · Transfer to Other Funds	6,000.00	
492.607 · Transfer to Budgetary Reserve	10,222.10	
Total 492.000 · TRANSFERS OUT TO OTHER FUNDS	16,222.10	
66000 · Payroll Expenses	0.00	
66900 · Reconciliation Discrepancies	0.00	
Total Expense	2,795,310.00	
	0.00	