

**BOROUGH OF AVALON
GENERAL FUND
2014 BUDGET**

INCOME

300.000 — REAL ESTATE TAXES	
301.100 — Real Estate - Current	1,300,945.24
301.200 — Real Estate - Prior	9,666.29
301.300 — Real Estate - Delinquent	<u>96,672.36</u>
Total 300.000 — REAL ESTATE TAXES	1,407,283.89
305.000 — OCCUPATIONAL TAXES	
305.300 — LST Tax	<u>34,236.64</u>
Total 305.000 — OCCUPATIONAL TAXES	34,236.64
310.000 — LOCAL ENABLING TAXES	
310.100 — Real Estate Transfer	32,425.79
310.210 — Earned Income	<u>398,994.92</u>
Total 310.000 — LOCAL ENABLING TAXES	431,420.71
319.000 — PENALTY ON TAXES AND FEES	
319.010 — Real Estate Tax Penalty	<u>9,500.00</u>
Total 319.000 — PENALTY ON TAXES AND FEES	9,500.00
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	<u>95,000.00</u>
Total 321.000 — LICENSES AND FEES	111,500.00
322.000 — STREET OPENING	
322.820 — Street Openings	<u>5,000.00</u>
Total 322.000 — STREET OPENING	5,000.00
331.000 — FINES & FORFEITS	
331.100 — District Court Fees	25,000.00
331.110 — Motor Vehicle Violations	0.00
331.120 - Violation of Ordinances	10,000.00
331.140 — Parking Fines	<u>25,000.00</u>
Total 331.000 — FINES & FORFEITS	60,000.00
341.000 — INTEREST RENTS & ROYALTIES	
341.101 — Interest General Fund	300.00
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	<u>16,000.00</u>
Total 341.000 — INTEREST RENTS & ROYALTIES	16,340.00
355.000 — FEDERAL REVENUE SHARING	
355.010 — Public Utility Fund	2,500.00
355.020 — Liquid Fuel Tax	81,500.00
355.040 — Alcohol Beverage Tax	1,400.00
355.050 — Pension State Aid	62,000.00
355.122 — 1% County sales tax	<u>130,000.00</u>
Total 355.000 — FEDERAL REVENUE SHARING	277,400.00
361.000 — ZONING & SUBDIVISION	
361.340 — Hearing Fees	300.00
361.510 — Sale of Boro Maps	25.00
361.540 — Sale of Zoning Ordinance	10.00

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361.560 — Photocopies	10.00
361.650 — No Lien Letters	<u>1,200.00</u>
Total 361.000 — ZONING & SUBDIVISION	1,545.00

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	500.00
362.430 — Occupancy Permits	5,000.00
362.435 — Smoke and Dye Permits	2,000.00
362.460 — Tenant License Fee	5,000.00
362.480 — Tax Certification	<u>6,000.00</u>
Total 362.000 — FEES AND SERVICES	22,500.00

363.000 — PARKING	
363.210 — Parking Meters	<u>5,000.00</u>
Total 363.000 — PARKING	5,000.00

367.000 — CULTURAL AND RECREATION	
367.200 — Swimming Pool Fees	65,000.00
367.300 — Shelter House Fees	7,500.00
367.400 — Fire Pit Permit Fees	<u>100.00</u>
Total 367.000 — CULTURAL AND RECREATION	72,600.00

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	17,500.00
380.202 — Police Detail - Columbia Gas	15,000.00
380.300 — Public Works Credits	3,000.00
380.500 — EPD Repayments	0.00
380.700 — Street Sweeping - Other	3,000.00
380.705 — Ben Avon Hights Snow Removal	28,000.00
380.706 Ben Avon Heights Credits	3,000.00
380.710 — Kilbuck Administrative Contract	33,000.00
380.711 Kilbuck Township Credits	3,000.00
380.800 — Firetruck Fund	10,000.00
387.400 — Pool Fundraiser	<u>100.00</u>
Total 380.000 — MISCELLANEOUS REVENUES	122,600.00

388.000 — MISCELLANEOUS SERVICES	
388.001 — State Aid Pension Fund	60,000.00
388.100 — Fire Insurance Rebate	<u>23,000.00</u>
Total 388.000 — MISCELLANEOUS SERVICES	83,000.00

392.000 — INTERFUND TRANSFERS IN	
392.045 — Transfer from GF DDA	<u>10,000.00</u>
Total 392.000 — INTERFUND TRANSFERS IN	10,000.00

394.000 — DEBT PROCEEDS	
394.300 — Capital Project Funds	152,000.00
395.100 — Tax Anticipation Note	<u>300,000.00</u>
Total 394.000 — DEBT PROCEEDS	452,000.00

Total Income	3,121,926.24
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EXPENSE

**BOROUGH OF AVALON
GENERAL FUND
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200.00 - 2013 Accounts Payable	100,000.00
400.000 — GENERAL GOVT - COUNCIL/MAYOR	
400.100 — Mayor's Salary	2,900.00
400.110 — Council Salaries	17,928.00
400.161 — FICA - Borough Share	1,600.00
400.352 — Professional Liability Insuranc	1,200.00
400.420 — Due, Memberships	2,500.00
400.430 — RAD to QVCOG	<u>2,200.00</u>
Total 400.000 — GENERAL GOVT - COUNCIL/MAYOR	28,328.00
401.000 — GENERAL GOVT - BOROUGH MANAGER	
401.120 — Manager Salary	68,274.72
401.121 — Managers Contract	20,706.00
401.122 — Administrative Assistant	43,068.48
401.152 — Dental Insurance	1,200.00
401.156 — Hospitalization	9,500.00
401.158 — Life and Accident	900.00
401.160 — Deferred Comp - Boro Share	3,120.00
401.161 — FICA - Boro Share	10,102.00
401.163 — PSAB-Unemployment	499.00
401.174 — Education Expense	1,000.00
401.300 — Other Expenses	1,800.00
401.420 — Dues, Memberships	<u>2,500.00</u>
Total 401.000 — GENERAL GOVT - BOROUGH MANAGER	162,670.20
402.000 — FINANCIAL ADMIN	
402.115 — Auditing Services	10,000.00
402.200 — Late Fees	<u>500.00</u>
Total 402.000 — FINANCIAL ADMIN	10,500.00
403.000 — TAX COLLECTION	
403.110 — Tax Coll. Salary - Real	6,500.00
403.130 — Commission	2,500.00
403.135 — Tax Certifications	6,000.00
403.161 — FICA - Boro Share	1,000.00
403.300 — Other Service Charges	1,400.00
403.920 — Contingency	<u>1,500.00</u>
Total 403.000 — TAX COLLECTION	18,900.00
404.000 — LAW	
404.130 — Solicitor Fee	27,000.00
404.312 — Other Legal Expense	<u>15,000.00</u>
Total 404.000 — LAW	42,000.00
405.000 — BORO SECRETARY	
405.145 — Part-Time Clerk	34,901.00
405.161 — FICA - Boro Share	2,670.00
405.163 — PSAB - Unemployment	499.00
405.210 — Office Supplies	2,000.00
405.260 — Minor Equipment	200.00
405.300 — Other Services Supplies	3,500.00
405.301 — Payroll Service Fees-Gen	2,800.00
405.325 — Postage	1,000.00
405.341 — Advertising	1,300.00
405.342 — Printing	200.00
405.700 — Capital Purchase	3,000.00
405.800 — Kilbuck Postage	50.00

**BOROUGH OF AVALON
GENERAL FUND
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405.805 — Kilbuck Office Supplies	<u>100.00</u>
Total 405.000 — BORO SECRETARY	52,220.00
406.000 — EMPLOYEE PENSION	
406.160 — Non-Uniform Pension	8,000.00
406.200 — Pension Administrative Fees	<u>1,500.00</u>
Total 406.000 — EMPLOYEE PENSION	9,500.00
407.000 — DATA PROCESSING	
407.210 — Office Supplies	700.00
407.250 — Repair and Maint	500.00
407.700 — Capital Purchases	<u>5,000.00</u>
Total 407.000 — DATA PROCESSING	6,200.00
408.000 — ENGINEER	
408.310 — Engineer Fees	30,000.00
408.320 — Pre-Grant Expenses	<u>100.00</u>
Total 408.000 — ENGINEER	30,100.00
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	200.00
409.366 — Water	250.00
409.367 — Protection Systems	800.00
409.370 — Outside Repairs	<u>500.00</u>
Total 409.000 — BUILDINGS AND PLANT	35,250.00
410.000 — POLICE	
410.121 — Chief's Salary	87,773.14
410.130 — Patrol Salaries	312,083.62
410.132 — Police Clerk	16,390.00
410.133 — Part-Time Patrolmen	112,850.00
410.152 — Dental Insurance	2,700.00
410.153 — Retired Officer Dental Ins	1,300.00
410.156 — Hospitalization	57,611.00
410.157 — Retired Officer Hospital	10,870.00
410.158 — Life & Accident Insurance	9,496.00
410.159 — Retired Officer Life/Acc	1,440.00
410.160 — Police Pension	127,897.00
410.161 — FICA - Boro Share	43,160.00
410.163 — PSAB - Unemployment	3,800.00
410.174 — Educational	4,000.00
410.182 — Longevity	3,500.00
410.183 — Shift Overtime Pay	25,000.00
410.1833 — Special Detail Overtime Pay	10,000.00
410.184 — Holiday	13,000.00
410.187 — Court Pay	23,000.00
410.190 — Civil Service Commission	300.00
410.191 — Uniform Allowance	4,000.00
410.210 — Office Supplies	800.00
410.220 — Operating Supplies	1,500.00
410.231 — Vehicle Fuel - Gas	30,000.00
410.242 — Guns and Ammo	1,500.00

**BOROUGH OF AVALON
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410.260 — Minor Equip	2,000.00
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
410.370 — Outside Vehicle Repairs	5,000.00
410.384 — Parking Meter Purchases	300.00
410.420 — Dues, Memberships	500.00
410.740 — Purchase Equip.	24,000.00
410.920 — Police Contingency	300.00
Total 410.000 — POLICE	945,570.76

411.000 — FIRE	
411.135 - Fire Police	500.00
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	3,500.00
411.300 — Other service charges	100.00
411.321 — Telephone Alarm Line	1,200.00
411.327 — Radio Equip. Repair	500.00
411.330 — Errors & Omission Insurance	1,000.00
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	25,000.00
Total 411.000 — FIRE	80,300.00

412.000 — OFFICE OF EMERGENCY MGMT	
412.210 — Office Supplies	150.00
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 Permit	3,000.00
413.435 — Smoke and Dye Permit	1,000.00
413.460 — Tenant Inspect License	1,000.00
Total 413.000 — CODE ENFORCEMENT	11,250.00

414.000 — PLANNING AND ZONING	
414.130 — Zoning Hearing Board	500.00
414.314 — Special Legal Services	10,250.00
414.341 — Advertising	150.00
414.445 — Comprehensive Plan	5,000.00
Total 414.000 — PLANNING AND ZONING	15,900.00

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

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419.366 — Water	<u>400.00</u>
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
420.366 — Water	<u>300.00</u>
Total 420.000 — FIRE HALL	8,150.00
430.000 — PUBLIC WORKS	
430.121 — Foreman's Salary	45,900.00
430.130 — Labor Salaries	123,586.56
430.145 — Part Time Help	68,281.20
430.152 — Dental Insurance	2,200.00
430.156 — Hospitalization	19,566.00
430.158 — Life and Accident Insurance	1,281.00
430.160 — Deferred Comp- Boro Share	1,560.00
430.161 — FICA - Boro share	18,190.00
430.163 — PSAB - Unemployment	1,746.00
430.174 — Educational	500.00
430.183 — Overtime	20,000.00
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	30,000.00
430.246 — Other Service Supplies	5,000.00
430.260 — Purchase Minor Equip.	4,000.00
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	3,500.00
430.740 — Purchase Major Equip.	<u>10,000.00</u>
Total 430.000 — PUBLIC WORKS	382,810.76
433.000 — HIGHWAY SIGNALS	
433.360 — Union Ave Signals	1,000.00
433.361 — Electricity	2,000.00
433.362 — Street Signs	6,000.00
433.370 — Repairs, Maint.	<u>2,000.00</u>
Total 433.000 — HIGHWAY SIGNALS	11,000.00
434.000 — STREET LIGHTING	
434.361 — Electricity	<u>70,000.00</u>
Total 434.000 — STREET LIGHTING	70,000.00
436.000 — STORM SEWERS	
436.250 — Storm Sewer Rpr & Maint	<u>43,200.00</u>
Total 436.000 — STORM SEWERS	43,200.00
438.000 — HIGHWAY MAINTENANCE	
438.245 — Road Material Hot Mix	2,500.00
438.246 — Road Mat Winter Mix	2,500.00
438.250 — Crack Sealing	10,000.00
438.255 — Walkway/Street Repair &	5,000.00
438.300 Ben Avon Hgts Repair/Maint	1,500.00
438.305 Kilbuck Township Repair/Maint	1,500.00

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Total 438.000 — HIGHWAY MAINTENANCE	23,000.00
451.000 — CULTURAL - Avalon Art Co	200.00
452.000 — POOL	
452.140 — Pool Salaries	35,000.00
452.141 — Concession Salaries	7,500.00
452.161 — FICA- Boro Share	3,863.00
452.163 — PSAB- Unemployment	730.00
452.220 — Materials Supplies	10,000.00
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	1,000.00
452.362 — Gas	2,000.00
452.364 — Alcosan	8,000.00
452.366 — Water	5,000.00
452.370 — Outside Repairs	300.00
452.450 — Contracted Services	8,000.00
452.500 — Guard Uniforms	1,500.00
452.720 — Improvements to Pool	1,000.00
Total 452.000 — POOL	93,493.00
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	100.00
Total 453.000 — CALIFORNIA AVE PARK	2,150.00
454.000 — AVALON PARK	
454.220 — Materials and Supplies	1,000.00
454.260 — Equipment	100.00
454.361 — Electricity	6,000.00
454.370 — Outside Repairs	500.00
454.720 — Improvements to the Park	500.00
454.900 — N. Avalon Park	100.00
Total 454.000 — AVALON PARK	8,200.00
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 Supplies	500.00
456.230 — Elevator Repair & Mainte	2,000.00
456.250 — Repair and Maint.	2,000.00
456.364 — Sewage	500.00
456.370 — Outside Repairs	500.00
Total 456.000 — MAYERNICK BUILDING	10,000.00
457.000 — CIVIL MILITARY CELEBRATION	
457.550 — Christmas Decorations	150.00

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457.570 — Community Festival	3,500.00
457.580 — Pool Fundraiser Purchases	100.00
Total 457.000 — CIVIL MILITARY CELEBRATION	3,750.00
459.000 — AVALON FOOTBALL FIELD	
459.361 — Electricity	300.00
459.364 — Sewage	300.00
459.366 — Water	500.00
459.370 — Repairs	100.00
Total 459.000 — AVALON FOOTBALL FIELD	1,200.00
460.000 — LIBRARY	
460.100 — Contribution	38,500.00
460.321 — Telephone	2,800.00
460.361 — Electricity	9,000.00
460.362 — Gas	3,000.00
460.366 — Water	450.00
Total 460.000 — LIBRARY	53,750.00
470.000 — DEBT SERVICE	
470.100 — Analysis Fee-GF DDA	1,000.00
470.104 — Closing Fees - TAN Loan	600.00
470.105 — PLGIT-Annual Trustee Fee	1,700.00
Total 470.000 — DEBT SERVICE	3,300.00
471.000 — DEBT PRINCIPAL	
471.600 — Tax Anticipation Loan Prin	300,000.00
471.602 — Bond Principal - 2013	120,000.00
471.605 — AIM Loan Principal - roof	28,000.00
471.606 — Dump Truck (2)	30,887.00
471.607 — Street Repair Principal-PLGIT	75,000.00
Total 471.000 — DEBT PRINCIPAL	553,887.00
472.000 — DEBT INTEREST	
472.600 — Tan Anticipation Loan Int	3,000.00
472.602 — Bond Interest - 2013	93,713.76
472.605 — AIM Loan Interest- roof	562.80
472.607 — Street Repair Interest-PLGIT	14,587.50
Total 472.000 — DEBT INTEREST	111,864.06
486.000 — INSURANCE	
486.351 — Auto General Liability	73,000.00
486.354 — Worker's Comp	45,000.00
486.355 — Fireman's Comp	16,000.00
Total 486.000 — INSURANCE	134,000.00
491.000 — NON-GOVERNMENTAL EXPENDITURES	
491.100 — Tax Refund Real Estate	15,000.00
491.500 — Property Tax Relief Refund	250.00
491.600 — Dumpster Deposit Refund-Police	100.00
491.602 — Service Fee Tax Coll.	14,000.00
491.800 — 2013 Reassessment Rebate	3,000.00
Total 491.000 — NON-GOVERNMENTAL EXPENDITURES	32,350.00
492.000 — TRANSFERS OUT TO OTHER FUNDS	
492.607 — Transfer to Budgetary Reserve	15,482.46
Total 492.000 — TRANSFERS OUT TO OTHER FUNDS	15,482.46

**BOROUGH OF AVALON
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66000 — Payroll Expenses	
66900 — Reconciliation Discrepancies	
Total Expense	<u>3,121,926.24</u>
Net Income	<u>0.00</u>