

BOROUGH OF MILLVALE  
ALLEGHENY COUNTY



BUDGET  
FISCAL YEAR 2016



Borough Council

James Machajewski, President  
Albert Atkinson  
Brian Spoales  
Jack Varley

Brian Wolovich, Vice-President  
Jason Miller  
William Stout

BOROUGH OF MILLVALE  
501 LINCOLN AVENUE  
MILLVALE, PA 15209

## MILLVALE BOROUGH BUDGET SUMMARY

### FUND 01 - GENERAL FUND

#### **2016 PROPOSED REVENUES**

##### Real Estate Taxes - 301

The 2016 Proposed Budget projects a mild increase in **real estate tax** revenues from the 2015 budget. The assessed value of real estate held steady from 2015 to 2016. A mill is the amount of tax per thousand currency units of property value which is also known as a millage rate or mill which is also one-thousandth of a currency unit. The real estate tax is the only tax authorized by law to be levied by all classes of local government in Pennsylvania.

As a Borough, Millvale is limited in the amount it can assess at 30 mills. The Borough of Millvale real estate tax rate is set at 9 mills.

Currently for every tax dollar (\$1.00) of real estate taxes paid by Borough residents, \$0.62 goes to Shaler Area School District (21.87 mills), \$0.13 goes to Allegheny County (4.73 mills) and \$0.25 goes to the Borough (9 mills).

Taxable real property in the Borough has an estimated total assessed valuation of \$92,967,029 and is expected to yield \$700,000 in 2016.

**Delinquent Real Estate** was turned over to Keystone Collections Group for fiscal year 2013 and will remain with them as the exclusive collector until 2016.

##### Act 511 Taxes – 310

The revenue for the **Real Estate Transfer Tax** reflects a rate of 0.5% of the sale of all real estate transactions within Millvale Borough for the year 2016. Allegheny County collects the tax and remits it to the Borough on a monthly basis, charging a 2% collection fee.

**Earned Income Tax** continues to be collected at the current rate of 0.5% for Millvale (0.5% Shaler Area School District). At the time of this message, the Act 32 revenues received are within projections. The North Tax Collection district, which originated from Act 32 legislation, has appointed Keystone Collections Group as their appointed collector. Outstanding Earned Income Tax prior to 2012 continues to be collected in-house.

The **Mercantile Tax** for fiscal year 2016 will be collected by Keystone Collections Group, which is 1.5 mills on retail and 1.0 mill on wholesale sales. Previously it was collected by the locally elected Tax Collector.

The **Business Privilege Tax** is levied at 1.5 mills and will be collected by Keystone Collections Group for fiscal year 2016. Prior collections were handled by the locally elected Tax Collector.

The **Local Services Tax** was adopted by Ordinance No. 2375 which amended the original Emergency and Municipal Service Tax. The LST Tax levies a flat \$52 tax on any person who works in the Borough of Millvale, of which \$5 goes to the Shaler Area School District netting the Borough \$47 per person. Keystone Collections Group was named as the appointed collector for this tax in fiscal year 2013 and will continue to collect through 2016. The **Mechanical Devices Tax** is levied on a per-device basis for mechanical and amusement devices. This tax is collected in house by Borough personnel.



## Borough of Millvale

License, Fees and Permits 321-322

**Cable Television Franchise Agreements** generate revenue from 5% of gross revenues with Comcast and Verizon. This revenue is submitted quarterly to the Borough.

**Street Opening Permits** are required by the Borough anytime contractors or property owners excavate or occupy a public street.

**Demolition Permits** require an application and are reviewed by the Code Enforcement Officer. Permits are required for all demolitions whether commercial or residential.

**Sign Permits** are required for all new signs erected and changes to existing in the Borough. Applications are reviewed by the Zoning Officer and permits are issued after all Zoning requirements are satisfied.

Fines and Forfeits – 331

**Court Fines and Fees** are imposed and collected by the County Court and the District Magistrate for criminal and/or civil citations issued by Borough Police Officers and/or the Code Enforcement Officer. These citations are made up of violations of motor vehicle codes and local ordinances.

The Borough of Millvale receives a distribution of fines collected by the Commonwealth of Pennsylvania for **State Vehicle Code Violations**. These citations are issued by the Pennsylvania State Police.

**Parking Violations** are for both meter and non-moving violations issued by Borough Police.

Interest, Rents, and Royalties – 341-342

Revenue received from **Interest** Earnings on bank and investment accounts, interest due and paid from loans made by the others is also posted to this account.

**Rents and Royalties** are received from leases from various Borough Properties. This includes the Paddle Wheelers, Three Rivers Rowing, and the lease from the Antenna on the Borough building.

**Pavilion/Park Rental** is revenue generated from renting the pavilion and kitchen at the Riverfront and GAPP Park.

Federal and State Grants– 351-354

**Federal Vest Program** the Borough of Millvale Police Department applied for and was rewarded a Department of Justice Grant to reimburse 50% of five vests.

**PennDOT Bridge Reimbursement** is revenue received from PennDOT as reimbursement for performing national bridge inspections (in accordance with the National Bridge Inspection Standards) of state bridge structures that are located within the Borough. The Borough's consulting engineering firm performs the inspections, and costs are shared between PennDOT (80%) and the Borough (20%).



## Borough of Millvale

### **Shared State Revenue, Capital and Operating Grants, Payment in Lieu of Taxes– 355-359**

The Borough receives an annual distributions from the Commonwealth for a portion of the **Public Utility Realty 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 realty in the Borough to the assessed value of all public utility realty in the state.

**Liquor Licenses** are distributed by the Pennsylvania Liquor Control Board (PLCB) and the state license fee revenue to the Borough for the establishments currently licensed to serve alcoholic beverages in the Borough. The fee is \$300 per establishment. \$1,950 is budgeted for 2016.

**Municipal Pension State Aid** – the Borough receives funding from the Pennsylvania Department of the Auditor General 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. \$67,000 is budgeted for 2016.

**Firemen's Relief** – the Borough receives an annual grant from the Pennsylvania Department of the Auditor General and distributes the funds to the Millvale 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. \$16,500 is budgeted for 2016.

**State Recycling Grant**, first received in 2014, is for a Recycling Performance Grant from the Commonwealth of Pennsylvania. The grants awards are based on the total tons recycled and the applicant's recycling rate.

**Act 13 UGWF** is monies paid out of the State's Unconventional Gas Well Fund and paid to the municipality.

**General Sales and Use Tax** is received by the Borough from 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%) goes 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. The Commonwealth calculates weighted tax revenue by dividing its total tax revenue by the ratio of its per capita market value of taxable real property to that of all county municipalities in aggregate. At a given level of tax revenue, 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. \$150,000 is budgeted for 2016.

**Allegheny County Grant** is the balance of the \$65,000 Multi Municipal Grant with Etna and Sharpsburg for the Zoning Update.



## Borough of Millvale

**Allegheny County CDBG Grant** is the 2016 anticipated grant revenue from the CDBG program. This funding is earmarked for ADA accessibility at the Millvale Community Center.

**Payment in Lieu of Taxes** is revenue received from Lloyd McBride Court in accordance with an agreement that specifies payment-in-lieu of real estate taxes terms and conditions. \$10,000 is budgeted for 2016.

Departmental Earnings– 361-367

**Lien Letter** revenue is derived from a \$35.00 per item fee. The certification details outstanding municipal liens on the subject property.

**Clerical Services** is revenue in the form of a reimbursement from ALCOSAN for sewage billing services provided by Borough Administration.

**Zoning & Planning Application Fees** cover revenues received from zoning permits and staff review of zoning and planning applications.

**Zoning Hearing Fees** covers revenue collected from applicants pursuing an appeal through the Zoning Hearing Board.

**Sale of Borough Data** is revenue derived from copies of Borough maps and publications.

**School District Earned Income Tax** is the bill that is collected from Shaler School District quarterly for collecting delinquent wage tax. Shaler School District is billed for a portion of salaries, form, postage, and commission on delinquent wage tax collected.

**Special Police Services** include revenue from security and traffic control services provided by the Borough Police Department during special events. These services are reimbursed to the Borough.

**Police Accident Reports** are derived from fees charged by the Borough Police Department for copies of incident and vehicle crash reports and record checks. The fee for the report is \$15.00.

**Shaler School District Crossing Guard Reimbursement** is revenue derived from billing Shaler School District for ½ of the crossing guard wages. Borough employees invoice the School District for their share of the expense.

**Building Permit** revenue is derived from permits issued by the Code Enforcement Officer and Building Inspector.

**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. All rental properties are also required to obtain an Occupancy Permit and have an on-site inspection every three years to ensure code compliance.

**Parking Meter Receipts** include revenue collected from the Borough's on-street parking meters. The on-street meters parking rates are \$0.25 per hour. Enforcement of meters is Monday through Friday from 8:00 a.m. until 6:00 pm.

**Reimburse Employee Stormwater Cleaning** is the money the Borough receives from Girty's Run Joint Sewer Authority for work with the sewer vector every two months.

**Millvale Community Center Office Rent** is the revenue received from office rentals in the upper floor of the Community Center.



# Borough of Millvale

**Community Center Hall Rental** is revenue generated from the rental of the hall and kitchen.

**Recycle Bin** revenue is derived from the sale of recycling bins at the cost of \$6.00.

Receivables and Reimbursements– 380-387

**Sale of Property and Equipment** is revenue collected from the sale of surplus property and equipment.

**Notes Receivable** is the monthly revenue for the mortgage at Mr. Smalls Funhouse.

The Millvale Borough Development Corporation (**MBDC**) **Management Services** is paid to the Borough as compensation for providing professional management services to the MBDC.

**Electricity Reimbursement** is revenue received from the Pennsylvania Department of Transportation for operating costs associated with a traffic signal. Borough Administration invoices PennDOT monthly, and the costs are shared equally between the Borough and PennDOT.

**Contributions and Donations** by the Sisters of Saint Francis have been gifted to the Police Department in the amount of \$100.00.

Interfund Transfers– 381-392

This category include all revenue that is transferred into the General Fund from other funds.

## 2016 PROPOSED EXPENSES

Borough Council and Mayor– 400

The legislative body of the Borough of Millvale is made up of a seven-member council known as the **Borough Council**, which performs the legislative functions as outlined in the Borough Code. The Borough Council is elected at-large and serves four-year terms. The **Mayor** is also elected at-large and oversees the day-to-day operations of the Borough 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 at least one regular business meeting per month.

Association and Convention Fees provide for attendance of Borough Council members at various meetings, events, and workshops for Council Members.

Executive Administrative – 401-402

**Full-time wages** include the Borough Manager, the Director of Administrative Services, and the Administrative Accounting Assistant. Due to personnel movements during the past year salary increases vary.

**Part-time wages** include the Code Enforcement Officer, the Administrative Assistant, and the Administrative Secretary. These positions vary in their salary and amount of hours worked.

**Conferences and Seminars** provides for continuing education and professional development.

**Audit Services** is the cost associated with hiring an independent auditor to audit the Borough's bank accounts, earned income tax, and general accounting procedures. The Borough is contracted with Maher-Duessel to perform these services for 2014.

**Workers' Compensation** is a category that was previously lumped as a total for the Borough. For 2014 we are breaking up those lumped categories and applying costs by department. This represents the premium for Workers' Compensation Insurance. With our new carrier, we were able to reduce this expense for 2013-2014.

**Employee Benefits** is another category that previously was categorized as a lump sum for the Borough. This expense covers the health insurance cost, dental cost, and life insurance for the Administrative department. Life insurance is provided for full time office staff and road crew employees in a \$10,000 term life insurance policy through the Borough as part of their benefits.

**Pension** is the part of the Minimum Municipal Obligation that reflects the administrative portion of the Non-Uniform Pension Plan payment that is sent to Principal Financial.

**Social Security** is yet another lump category that is being broken apart by department. This represents the Borough share of social security based on employees' wages.

**Telephone Expense** is the cost for phone lines for the Borough Office.

**Travel Expense** is the cost for mileage and parking fees associated with doing Borough business.

**Advertising Expenses** are associated with public meeting notice, ordinances, equipment bids, and financial statements.

**Printing Costs** are with the usage of the copier for the Administrative Department. Also included in this cost is the Borough's share of newsletter printing which is split with the MBDC.

**Bank Fees** are costs associated with wire fees and bank fees.

**Membership and Dues** are for the various professional and community development organizations such as North Hills Council of Governments, Pennsylvania State Association of Borough, Allegheny County Boroughs Association, Connect, etc.

**Contracted Services** includes charges associated with Borough contracts such as Advanced Pest Control, Unifirst, Real Stats, Copier Lease, etc.

**Education Expense** provides for webinars and training opportunities.

**Other services and charges** is a budgetary item to cover anticipated unspecified expenses. Such as expenses associated with our Strategic Planning Session we conducted for the first time in 2013.

**IT Maintenance** is to cover the charges associated with our maintenance agreement with Maher-Duesel to provide us with computer support.

## Tax Collection-- 403

Traditionally all taxes were collected either by Borough Personnel or the elected Tax Collector. In 2013 the collection of the majority of the Act 511 Tax collection was contracted with Keystone Collections for a three year contract. The current Real Estate Tax is collected by the elected Tax Collector.

## Legal Services– 404

The official role of the **Borough Solicitor** is to act as a 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 Borough Council.

## Building Maintenance– 409-454

**Office and Building Supplies** are supplies purchased for the Borough Office staff to utilize while working at the Borough, such as paper products, office equipment, etc.

**Public Utilities** are for the water, sewer, light, and gas bills for the Borough.

**Building Maintenance** are charges associated for normal wear and tear and repairs to the Borough building.

Millvale Community Center (**MCC**) **Supplies** are supplies provided for the Community Center.

**MCC Security** is charges associated with Guardian Services for the Community Center.

**MCC Telephone, Cell, and Internet** are charges associated with the Community Center's communication needs. This includes telephone lines for the alarm system and elevator.

**MCC Utilities** are the costs associated with water, sewer, light and gas bills for the Community Center.

## Engineer– 408

The **Engineer's Retainer** is for the Engineer to attend the regular Borough Council meetings and provide a report. The engineering costs are for projects that the Engineer oversees and for engineering advice that may be requested by Borough Council.

## Public Safety – 410

The **Chief of Police** manages the Borough Police Department and reports to the Mayor. He makes the police schedule and keeps the police records. He works with Borough Council to ensure the safety of the community. The Chief is aided in these duties by the **Deputy Chief**. This position was created to aid at a management level for the police department.

**Full-time Officer** Wages include the wages of three full time officers reflecting their wages as determined by the Collective Bargaining Agreement.

**Part-time Officer** Wages are for part-time officers, budgeted at a total of 100 hours per week, including court time.

**Workers' Compensation** is a new break out category for this department as well. This represents the Workers' Compensation Premium for the Police Department.

**Employee Benefits** is another break out category. This represents the costs of health insurance premiums provided through the Teamsters.



## Borough of Millvale

**Pension** is the part of the Minimum Municipal Obligation that reflects for the Uniform Pension Plan payment that is sent to Principal Financial.

**Social Security/Medicare** reflects the Borough's contribution to Social Security based upon officer's wages. Full-time officers do not contribute to Social Security.

**Holiday Pay** reflects the Collective Bargaining Agreement's holiday schedule and provides full-time officers pay for a holiday. Payment is made according to the CBA.

**Longevity Pay** is another provision of the Collective Bargaining Agreement. This Contract provides for no more than \$1000 maximum per full-time officer.

**Overtime** reflects the hours worked over the scheduled hours. This provides for both full-time and part-time officers.

**Court Pay** reflects the cost of sending an officer to the Court of Common Pleas.

**Special Detail** reflects the cost of providing an officer for a special detail. These costs are reimbursed by whomever requests the police services.

**Magistrate Pay** is the expense of sending an officer to the District Magistrate for a hearing.

**Traffic Detail** reflects the officer's wages for providing an officer for a traffic detail. These costs are reimbursed by whomever requests the police services, such as PennDOT.

A **Uniform Allowance** is provided per the Collective Bargaining Agreement for all officers and is for purchasing police uniforms. Full-time officers are given \$700 per year and part-time officers are given \$120.

**Supplies** are for office supplies needed to perform police duties.

**Printing Expense** is for copier usage specific to the department.

**Travel Expense** is for mileage and parking reimbursement.

**Continuing Education** is for officer training and professional development.

**Police Association Dues** are for professional memberships for the Chief of Police.

**Police Contracted Services** are for the copier lease, Unifirst, LexisNexis and other related expenses.

The Borough employs four part-time **school crossing guards**, their rate is \$10 per hour. The costs incurred are shared equally with Shaler School District.

Fire Protection/EMS- 411

**Building Maintenance** is an account for expenses related to the maintenance and upkeep of the fire house.

**Workers' Compensation** used to be allocated on a Borough-wide basis. This reflects the premium with the State Workers' Insurance Fund for the Fire Department volunteers. The amount is calculated on experience and based upon our population.

**Radio Equipment and Maintenance** is an account that the Borough has set up to reimburse the Fire Department for repairs and purchase of radio equipment.

# Borough of Millvale



**Annual Contribution** is derived from real estate property taxes. The Borough contributes to the Fire Department on a monthly basis, but the amount varies based on what is received in real estate taxes the prior month.

**State Foreign Fire Allocation** is the money received from the state to support the Volunteer Fire Department. The Foreign Fire Insurance Tax Distribution Law was passed as part of Act 205 of 1984, the Municipal Pension Plan Funding Standard and Recovery Act. The source of the monies is a 2 percent tax on foreign fire insurance premiums. Foreign fire refers to fire insurance written by an insurance company which is not incorporated in the Commonwealth of Pennsylvania.

**EMS Contribution** is the fee that Ross/West View requested to pay for volunteer ambulance services. All of the municipalities who belong to Ross/West View are providing a contribution towards operating expenses.

Planning/Zoning/Code Enforcement– 413-415

**Building Inspector** fees are the fees that are paid to the Borough's third-party inspector for commercial plan review and building permits.

**Travel Expense** is to reimburse mileage to the Code Enforcement Officer.

**Wages** are for the Code Enforcement Officer who also conducts occupancy inspections.

**Uniform Expense** is for clothing that is clearly marked so that the public knows the Code Enforcement Officer is a Borough Official.

**Zoning Hearing Board Fees** include the solicitor, the court reporter, public notice, etc.

**Codification Project** are associated costs to complete the Codification of Borough Ordinances.

**Zoning Revisions** are anticipated expenses associated with the ARTEZ Zoning Overlay and the update of our Borough Zoning Ordinance.

**Emergency Management** provides for a minimum of funds for operations of Emergency Management.

Health and Human Services– 420-422

**Animal Control** includes the fees paid for animal control services including dogs, deer, and other wildlife in the Borough.

Public Works Department– 430-438

**Full-Time** wages are the wages for the five full-time public works crew.

**Part-Time** wages allows for summer employees and a hall rental clerk/custodian.

**Material Supplies** are funds used for different items that the road crew needs for various jobs. Some of these items include cement, block, blades, etc.

**Asphalt and Highway Supplies** are used for patching potholes and any other major road improvement.



## Borough of Millvale

**Small Tools and Minor Equipment** includes funds for the tools that will be necessary during the year for the department to undertake its duties.

**De-icing Supplies** is the cost for salt and anti-skid that is used for clearing streets.

Street Lighting and Signals – 433

**Traffic Signal** expense is for the electricity cost for the traffic lights throughout the Borough.

**Street Lighting** is the electric bill for the overhead lighting and for the decorative street lighting in the Borough. Liquid Fuels money is also used to pay for this.

**Repairs to Traffic Signals** is for traffic light repairs in any of the Borough's intersections.

Culture and Recreation – 452-463

**Ball Field Maintenance** is the account used for expending funds for supplies, equipment and material for the maintenance of the ball fields.

**MCC Maintenance** is the account used for expending funds for supplies, equipment, and material for the maintenance of the Community Center.

**Pavilion Maintenance** is the account used for supplies, equipment, and material for the maintenance of the Riverfront Pavilion.

**Civic Celebrations** is the account used to pay for Halloween, Christmas (Borough Christmas Party), Easter, and Millvale Days.

**Library Donation** is derived from real estate property taxes. The Borough contributes to the Library on a monthly basis, but the amount varies based on what is received in real estate taxes the prior month.

Debt Service – 471-475

These account are used for the principal and interest payment for the Borough's general obligation bonds, loans, and leases. Bonds can be paid off, but only when callable. The Borough's bonds are with US Bank and are not callable until 2015. In 2015 the Borough paid off the 2008 Bond Issue. This was refinanced through a loan through S&T Bank, resulting in a savings for the Borough without extending the term of the loan which will be satisfied in 2021.

Employer Expense – 485

**Unemployment Compensation** is the amount paid into the state fund for unemployment compensation insurance for employees who are terminated or furloughed.

Insurance Premiums – 486

**Flood Insurance** is paid by the Borough for risks related to flooding incidents for property and business interruption. **Property, Crime, General Liability and Public Officials Policies** are also paid from this.



## General Fund Summary

CATEGORY	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD 11/3/15	2016 BUDGET
Real Estate Taxes	\$ 621,105	\$ 770,363	\$ 716,383	\$ 760,485	\$ 761,612	\$ 768,000
Act 511 Taxes	\$ 418,034	\$ 445,043	\$ 478,715	\$ 422,850	\$ 362,313	\$ 405,000
Licenses and Permits	\$ 70,224	\$ 73,323	\$ 82,371	\$ 75,440	\$ 66,787	\$ 80,400
Fines and Costs	\$ 58,589	\$ 48,761	\$ 51,694	\$ 47,500	\$ 37,459	\$ 45,000
Interest, Rents and Royalties	\$ 54,112	\$ 55,596	\$ 43,535	\$ 46,480	\$ 52,576	\$ 60,000
Grants	\$ -	\$ 24,200	\$ 381,194	\$ 73,150	\$ 1,000	\$ 0,000
Intergovernmental Revenue	\$ 229,950	\$ 244,183	\$ 291,260	\$ 300,525	\$ 283,808	\$ 340,000
Departmental Earnings	\$ 181,170	\$ 128,110	\$ 143,823	\$ 123,790	\$ 189,610	\$ 140,000
Receivables and Reimbursement	\$ 67,458	\$ 133,227	\$ 76,373	\$ 48,600	\$ 317,500	\$ 40,000
Interfund Transfers	\$ 1,048,706	\$ 112,810	\$ 1,218,052	\$ 916,293	\$ 550,000	\$ 880,000
<b>TOTAL REVENUES</b>	<b>\$ 2,749,347</b>	<b>\$ 2,035,616</b>	<b>\$ 3,483,401</b>	<b>\$ 2,815,113</b>	<b>\$ 2,622,664</b>	<b>\$ 2,740,000</b>
General Government	\$ 354,076	\$ 275,712	\$ 351,708	\$ 358,223	\$ 291,700	\$ 380,000
Tax Collection	\$ 22,185	\$ 28,182	\$ 43,345	\$ 31,854	\$ 26,357	\$ 25,000
Legal	\$ 50,208	\$ 52,745	\$ 64,182	\$ 39,000	\$ 29,644	\$ 30,000
General Govt Buildings	\$ 27,384	\$ 36,107	\$ 25,549	\$ 26,500	\$ 12,301	\$ 24,000
Engineering	\$ 54,365	\$ 23,704	\$ 64,956	\$ 50,000	\$ 41,218	\$ 30,000
Police	\$ 479,286	\$ 427,942	\$ 664,059	\$ 639,808	\$ 500,205	\$ 660,000
Fire	\$ 42,106	\$ 68,198	\$ 49,224	\$ 57,549	\$ 53,165	\$ 50,000
Planning/Zoning/Codes	\$ 15,919	\$ 28,844	\$ 72,498	\$ 88,298	\$ 65,428	\$ 40,000
Health & Sanitation	\$ 9,185	\$ 2,840	\$ 3,275	\$ 2,500	\$ 2,780	\$ 2,500
Public Works	\$ 227,886	\$ 313,333	\$ 576,222	\$ 444,135	\$ 339,302	\$ 420,000
Street Lighting/Signals	\$ 71,507	\$ 109,708	\$ 134,272	\$ 134,850	\$ 84,216	\$ 98,000
Culture & Recreation	\$ 47,874	\$ 57,381	\$ 61,284	\$ 55,266	\$ 319,011	\$ 60,000
Debt Service	\$ 219,127	\$ 241,636	\$ 945,185	\$ 741,254	\$ 215,366	\$ 770,000
Miscellaneous	\$ 195,935	\$ 164,886	\$ 5,000	\$ -	\$ -	\$ -
Emp Benefits (UC Comp 2013-15)	\$ 7,146	\$ 8,212	\$ 18,327	\$ 20,000	\$ 16,390	\$ 20,000
Insurance	\$ 156,164	\$ 180,224	\$ 57,141	\$ 125,876	\$ 127,564	\$ 160,000
Interfund Transfers	\$ 844,612	NEW FUND	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,824,965</b>	<b>\$ 2,019,654</b>	<b>\$ 3,136,227</b>	<b>\$ 2,815,113</b>	<b>\$ 2,124,647</b>	<b>\$ 2,740,000</b>

# Borough of Millvale



GENERAL FUND REVENUES		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD 11/3/15	2016 BUDGET
<b>REAL ESTATE PROPERTY TAXES</b>							
01.301.100	Real Estate - Current	592,004	697,607	655,644	703,485	685,790	700,000
01.301.300	Real Estate - Prior Year	29,101	72,756	60,739	57,000	75,822	68,000
<b>Subtotal</b>		<b>\$ 621,105</b>	<b>\$ 770,363</b>	<b>\$ 716,383</b>	<b>760,485</b>	<b>761,612</b>	<b>768,000</b>
<b>ACT 511 TAXES</b>							
01.310.100	Real Estate Transfer	14,306	17,573	20,056	16,000	9,532	13,000
01.310.210	Earned Income - Current	212,364	246,267	278,365	240,000	227,769	250,000
01.310.220	Earned Income - Prior Year	52,812	53,904	69,380	45,000	34,949	40,000
01.310.310	Mercantile Tax	33,449	34,229	29,378	33,000	24,270	30,000
01.310.360	Business Privilege	44,558	46,263	34,568	43,500	18,256	25,000
01.310.520	Local Service Tax	38,043	25,257	26,618	25,000	26,987	27,000
01.310.710	Mechanical Devices	22,500	21,550	20,350	20,350	20,550	20,550
<b>Subtotal</b>		<b>\$ 418,034</b>	<b>\$ 445,043</b>	<b>\$ 478,715</b>	<b>422,850</b>	<b>362,313</b>	<b>405,550</b>
<b>LICENSES AND FEES</b>							
01.321.610	Vendor Permits	-	60	160	-	235	120
01.321.800	Cable TV Franchise	69,754	72,648	74,126	73,000	57,477	75,000
<b>Subtotal</b>		<b>\$ 69,754</b>	<b>\$ 72,708</b>	<b>\$ 74,286</b>	<b>73,000</b>	<b>57,712</b>	<b>75,120</b>
<b>GENERAL PERMITS</b>							
01.322.200	Demolition Permit	80	-	240	240	360	240
01.322.500	Street Opening	150	525	7,715	2,000	8,675	5,000
01.322.830	Sign Permit	240	90	130	200	40	100
<b>Subtotal</b>		<b>\$ 470</b>	<b>\$ 615</b>	<b>\$ 8,085</b>	<b>2,440</b>	<b>9,075</b>	<b>5,340</b>
<b>FINES AND FORFEITS</b>							
01.331.100	Court Fines and Fees	49,513	41,347	43,284	40,000	34,185	40,000
01.331.110	State Vehicle Code Violations	2,756	1,719	1,684	2,000	-	1,700
01.331.140	Parking Violations	6,320	5,696	6,727	5,500	3,274	5,000
<b>Subtotal</b>		<b>\$ 58,589</b>	<b>\$ 48,761</b>	<b>\$ 51,694</b>	<b>47,500</b>	<b>37,459</b>	<b>46,700</b>
<b>INTEREST</b>							
01.341.000	Interest Earnings	16,784	2,672	2,515	2,500	1,734	2,000
<b>Subtotal</b>		<b>\$ 16,784</b>	<b>\$ 2,672</b>	<b>\$ 2,515</b>	<b>\$ 2,500</b>	<b>1,734</b>	<b>2,000</b>
<b>RENTS AND ROYALTIES</b>							
01.342.000	Rents and Royalties	10,040	12,067	8,337	12,000	17,814	8,500
01.342.200	MCC Office Rents	27,288	30,342	32,683	31,980	33,028	49,500
01.367.300	Millvale Days	-	10,516	-	-	-	-
<b>Subtotal</b>		<b>\$ 37,328</b>	<b>\$ 52,924</b>	<b>\$ 41,020</b>	<b>43,980</b>	<b>50,842</b>	<b>58,000</b>
<b>FEDERAL GRANTS</b>							
01.351.010	Federal Grants	-	-	-	-	-	-
01.351.020	Federal Vest Program	-	-	-	4,300	-	-
<b>Subtotal</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>4,300</b>	<b>-</b>	<b>-</b>
<b>STATE GRANTS</b>							
01.354.010	ARLE	-	24,200	45,800	59,850	-	30,000
01.354.020	Tree Vitalize	-	-	310,838	-	-	-
01.354.021	State Grant Reimbursement	-	-	-	-	1,000	-
01.354.030	PENNDOT Bridge Reimbursement	-	-	24,555	9,000	-	9,000
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ 24,200</b>	<b>\$ 381,194</b>	<b>68,850</b>	<b>1,000</b>	<b>39,000</b>

# Borough of Millvale



GENERAL FUND REVENUES		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD	2016 BUDGET
<b><u>SHARED STATE REVENUE</u></b>							
01.355.010	Public Utility Realty Tax	1,262	1,645	1,539	1,400	1,409	1,500
01.355.040	Liquor License	2,300	2,200	2,150	2,150	1,950	1,950
01.355.050	Pension State Aid	57,218	56,220	69,708	67,000	66,654	67,000
01.355.060	Firemen's Relief	15,090	17,048	16,206	17,000	16,218	16,500
01.355.130	State Recycling Grant		-	1,015	900	415	400
01.355.530	Act 13 UGWF			195	200	364	375
	<b>Subtotal</b>	<b>75,870</b>	<b>77,113</b>	<b>90,813</b>	<b>88,650</b>	<b>87,010</b>	<b>87,725</b>
<b><u>CAPITAL AND OPERATING GRANTS</u></b>							
01.357.010	RAD 1% Sales Tax	144,080	144,680	150,114	140,000	133,390	150,000
01.357.750	Allegheny County Grants		4,890	29,433	45,000	30,608	
01.357.800	LGA Intern Reimb			2,400			
01.357.850	LGA Sustainability Grant		7,500	8,500			
01.357.990	AGH CTY Conservation District	-	-	-	16,875	22,800	
	<b>Subtotal</b>	<b>144,080</b>	<b>157,070</b>	<b>190,447</b>	<b>201,875</b>	<b>186,798</b>	<b>150,000</b>
<b><u>PAYMENT IN LIEU OF TAXES</u></b>							
01.359.000	PAYMENT IN LIEU OF TAXES	10,000	10,000	10,000	10,000	10,000	10,000
	<b>Subtotal \$</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b><u>GENERAL GOVERNMENT EARNINGS</u></b>							
01.361.200	Clerical Services Alcosan	3,889	4,003	4,215	4,500	4,483	4,500
01.361.300	Zoning and Planning App. Fees	-	-	50	400	600	400
01.361.340	Zoning Hearing Board Fees	-	-	-	-	450	-
01.361.500	Sale of Borough Data	-	4	3	20	16	20
01.361.630	School District EIT Clerical	10,172	9,049	18,317	16,000	10,763	15,000
01.361.650	Lien Letters	2,780	6,415	7,560	6,000	5,350	6,000
	<b>Subtotal</b>	<b>16,841</b>	<b>19,471</b>	<b>30,145</b>	<b>26,920</b>	<b>21,662</b>	<b>25,920</b>
<b><u>PUBLIC SAFETY EARNINGS</u></b>							
01.362.100	Special Police Services	74,884	21,081	871	-	55,273	-
01.362.110	Police Reports	1,882	2,080	2,115	1,500	2,345	2,000
01.362.140	Shaler S.D. Crossing Guard Reimb.	6,618	13,914	15,145	15,000	14,893	18,500
01.362.410	Building Permits	3,878	4,637	8,899	6,000	7,569	9,000
01.362.450	Occupancy Permits	28,590	16,885	38,815	32,000	32,410	30,000
01.362.500	Demolition Reimbursement	1,100	600	Done	-		
01.362.550	Dumpster Permits			280	300	280	300
	<b>Subtotal</b>	<b>116,951</b>	<b>59,197</b>	<b>66,125</b>	<b>54,800</b>	<b>112,771</b>	<b>59,800</b>
<b><u>HIGHWAYS &amp; STREETS EARNINGS</u></b>							
01.363.210	Parking Meter Receipts	17,285	17,416	15,527	15,000	11,812	15,000
	<b>Subtotal</b>	<b>17,285</b>	<b>17,416</b>	<b>15,527</b>	<b>15,000</b>	<b>11,812</b>	<b>15,000</b>
<b><u>SANITATION EARNINGS</u></b>							
01.364.110	Reimb. Emp. Stormwater Cleaning	4,592	6,963	5,700	6,720	5,780	6,000
01.364.500	Sale of Scrap Material			271	200		200
01.364.510	Recycling Bins		324	222	150	360	200
	<b>Subtotal</b>	<b>4,592</b>	<b>7,287</b>	<b>6,193</b>	<b>7,070</b>	<b>6,140</b>	<b>6,400</b>
<b><u>CULTURE AND RECREATION EARNINGS</u></b>							
01.367.140	Pavilion & GAPP Rentals	13,575	13,950	14,537	12,000	15,988	23,000
01.367.150	MCC Hall Rentals	12,356	8,855	11,296	8,000	21,238	17,000
	<b>Subtotal \$</b>	<b>\$ 25,931</b>	<b>\$ 22,805</b>	<b>\$ 25,833</b>	<b>20,000</b>	<b>37,225</b>	<b>40,000</b>

# Borough of Millvale



GENERAL FUND REVENUES		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD	2016 BUDGET
<b><u>RECEIVABLES AND REIMBURSEMENTS</u></b>							
01.380.000	Prior Year Revenues	313	67,285	581	-	147	-
01.380.100	Sale of Property and Equipment	2,155	1,800	-	-	4,100	-
01.380.150	Note Receivable - Mr. Smalls	5,703	4,327	4,989	30,000	4,064	30,000
01.380.200	MBDC Management Services	41,616	35,000	5,000	10,000	15,000	10,000
01.380.210	MBDC Supply Costs	3,500		3,452	3,000	4,523	3,000
01.380.250	Electricity Reimbursement	968	2,349	9,555	5,500	5,688	6,000
01.380.300	Insurance Reimbursement	8,273	22,265	52,020	-	13,762	-
01.380.530	MBDC RACP Advance						
01.380.531	MBDC PIG Advance					270,065	
	<b>Subtotal</b>	<b>\$ 62,528</b>	<b>\$ 133,027</b>	<b>\$ 75,598</b>	<b>\$ 48,500</b>	<b>317,350</b>	<b>49,000</b>
01.387.000	Contributions and Donations	4,930	200	775	100	150	100
	<b>Subtotal</b>	<b>\$ 4,930</b>	<b>\$ 200</b>	<b>\$ 775</b>	<b>\$ 100</b>	<b>150</b>	<b>100</b>
<b><u>INTERFUND TRANSFERS</u></b>							
01.392.080	Transfer from Health/Sanitary Fund	-	48,244	100,000	100,000		125,000
01.392.000	Transfer from Reserve Fund	-	-	301,000	189,293		133,918
01.392.350	Transfer from Liquid Fuels	64,413	66,500	72,500	77,000	-	91,000
	<b>Subtotal</b>	<b>\$ 64,413</b>	<b>\$ 114,744</b>	<b>\$ 473,500</b>	<b>366,293</b>	<b>-</b>	<b>349,918</b>
<b><u>PROCEEDS</u></b>							
01.394.200	Proceeds TAN Note			\$ 750,000	550,000	550,000	550,000
	<b>Health and Sanitary Fund</b>	<b>\$ 983,862</b>		<b>\$ (5,448)</b>			
		<b>\$ 1,765,485</b>	<b>\$ 1,897,372</b>	<b>468,052</b>			
	<b>TOTAL REVENUES</b>	<b>\$ 2,749,347</b>	<b>\$ 2,035,616</b>	<b>\$ 3,483,401</b>	<b>\$ 2,815,113</b>	<b>2,622,664</b>	<b>2,743,573</b>

# Borough of Millvale



GENERAL FUND EXPENDITURES		2012	2013	2014	2015	2015 YTD	2016
		ACTUAL	ACTUAL	ACTUAL	BUDGET		BUDGET
<b><u>BOROUGH COUNCIL AND MAYOR</u></b>							
01.400.105	Salaries	16,250	16,198	16,250	16,250	13,073	16,250
01.400.161	Social Security/Medicare			1,244	1,245	1,001	1,245
01.400.460	Association Dues/Seminars	2,588	2,344	1,232	4,500	3,728	4,400
	<b>Subtotal</b>	<b>18,838</b>	<b>18,542</b>	<b>18,725</b>	<b>21,995</b>	<b>17,801</b>	<b>21,895</b>
<b><u>EXECUTIVE (ADMINISTRATION)</u></b>							
01.401.110	Wages - Full Time	142,535	122,424	138,544	147,500	119,146	176,355
01.401.115	Wages - Part-Time	12,634	22,186	27,729	32,000	19,531	16,000
01.401.156	Workers' Compensation			1,281	1,363	1,108	1,200
01.401.157	Employee Benefits			42,731	47,000	40,869	58,382
01.401.160	Pension			21,355	22,348	22,348	24,695
01.401.161	Social Security (FICA)/Medicare			12,705	13,700	10,610	14,657
01.401.180	Wages Overtime			69	-	13	-
01.401.210	Office Supplies		2,044	3,318	4,000	2,619	3,300
01.401.215	Postage	1,866	3,943	3,293	3,500	970	3,300
01.401.217	Office Equipment and Computers	4,841	23,391	21,675	5,000	5,279	5,000
01.401.310	IT Maintenance	8,221	-	3,143	4,000	3,134	4,000
01.401.321	Telephone	3,686	4,564	6,148	6,620	5,789	6,620
01.401.331	Travel	440	-	37	300	321	300
01.401.341	Advertising	8,237	10,555	9,374	7,000	3,601	4,500
01.401.342	Printing	3,000	9,259	5,509	8,197	2,698	4,000
01.401.390	Bank Fees	1,195	1,380	901	1,200	668	1,000
01.401.420	Membership and Dues	6,509	5,452	6,575	5,500	4,375	5,500
01.401.430	EIT Refunds			831	-		-
01.401.450	Contracted Services	10,396	34,185	6,035	5,000	9,305	7,000
01.401.460	Conference/Seminars		2,781	4,218	5,500	3,658	5,500
01.401.490	Other	68,398	31	2,026	1,000	100	500
01.402.311	Audit Services	25,605	14,975	15,487	15,500	17,758	18,000
	<b>Subtotal \$</b>	<b>\$ 335,238</b>	<b>\$ 257,170</b>	<b>\$ 332,983</b>	<b>336,228</b>	<b>273,899</b>	<b>359,809</b>
<b><u>TAX COLLECTION</u></b>							
01.403.116	Commission	20,321	26,316	19,512	23,000	16,373	18,000
01.403.161	Social Security/Medicare			1,493	1,760	1,249	1,372
01.403.210	Office Supplies	124	8	175	200	173	200
01.403.215	Postage		757	554	554	545	550
01.403.321	Telephone	675	707	-	-	-	-
01.403.330	Bond	744		1,680	840		
01.403.342	Printing	321	395	-	500		
01.403.430	Real Estate Tax Refunds			19,931	5,000	8,017	5,000
	<b>Subtotal \$</b>	<b>\$ 22,185</b>	<b>\$ 28,182</b>	<b>\$ 43,345</b>	<b>31,854</b>	<b>26,357</b>	<b>25,122</b>
<b><u>LEGAL SERVICES</u></b>							
01.404.114	Retainer	9,000	9,000	9,000	9,000	7,500	9,000
01.404.310	Legal Services	41,208	43,745	55,182	30,000	22,144	30,000
	<b>Subtotal \$</b>	<b>\$ 50,208</b>	<b>\$ 52,745</b>	<b>\$ 64,182</b>	<b>39,000</b>	<b>29,644</b>	<b>39,000</b>
<b><u>ENGINEER</u></b>							
01.408.114	Retainer	700	1,200	200	-		
01.408.313	Engineer Services	53,665	22,504	64,756	50,000	41,218	50,000
	<b>Subtotal \$</b>	<b>\$ 54,365</b>	<b>\$ 23,704</b>	<b>\$ 64,956</b>	<b>50,000</b>	<b>41,218</b>	<b>50,000</b>
<b><u>BUILDING MAINTENANCE</u></b>							
01.409.210	Building Supplies	3,988	9,769	552	1,000	371	1,000
01.409.360	Public Utilities	19,898	18,602	16,293	20,000	11,219	18,000
01.409.373	Building Maintenance	3,499	7,736	8,704	5,500	711	5,500
	<b>Subtotal \$</b>	<b>\$ 27,384</b>	<b>\$ 36,107</b>	<b>\$ 25,549</b>	<b>26,500</b>	<b>12,301</b>	<b>24,500</b>

# Borough of Millvale



GENERAL FUND EXPENDITURES		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD	2016 BUDGET
<b><u>PUBLIC SAFETY POLICE</u></b>							
01.410.110	Chief / Deputy Chief	61,558	63,097	64,359	65,968	54,808	128,000
01.410.112	Full Time Officers	154,944	134,903	208,979	205,000	116,764	185,000
01.410.115	Part-time Wages	103,751	104,756	95,452	87,450	84,277	84,250
01.410.156	Workers Compensation			37,413	32,848	27,676	35,000
01.410.157	Employee Benefits			70,233	68,000	48,937	71,000
01.410.160	Pension			22,903	33,034	33,034	23,410
01.410.161	Social Security (FICA) (PT)/Medicare			14,656	15,000	12,975	16,000
01.410.172	Holiday Pay	5,686	5,019	6,252	11,600	2,407	7,000
01.410.179	Longevity	3,561	3,000	3,000	3,000	-	2,500
01.410.180	Overtime	5,837	9,547	3,025	10,000	3,110	5,000
01.410.181	Court Pay	8,702	5,519	5,421	6,000	4,634	5,992
01.410.182	Special Detail	56,363	154	-	-	-	-
01.410.187	Magistrate Pay	12,109	12,644	13,385	10,000	10,904	12,000
01.410.188	Traffic Detail		2,711	360	-	40,125	-
01.410.189	Police Travel Rate per CBA		620	1,874	2,000	1,285	2,000
01.410.191	Uniforms	4,928	5,685	5,682	5,000	6,889	5,620
01.410.210	Supplies	2,614	388	630	1,000	956	1,000
01.410.213	Printing Expense		843	1,360	2,000	140	1,100
01.410.215	Postage		36	193	50	23	50
01.410.231	Gasoline	22,507	20,463	20,222	21,000	10,501	15,000
01.410.240	General Operating Supplies		3,836	4,182	3,000	1,287	3,000
01.410.251	Vehicle Repair/Maintenance/Tires	14,081	14,872	17,448	10,000	5,828	10,000
01.410.321	Telephone	4,656	4,258	5,792	5,600	4,543	5,640
01.410.331	Travel Expense			-	100		100
01.410.360	Continuing Education			1,763	2,000	647	2,000
01.410.420	Association Dues	240	340	290	300	250	300
01.410.450	Police Contracted Services		2,597	3,729	3,500	3,338	2,500
01.410.490	Other Services and Charges	1,179	1,269	30	50		50
01.410.741	Capital Expense	7,116	7,393	-	4,308		-
01.410.750	Equipment Machinery	9,453	-	-	2,000		500
01.410.903	Vehicle Lease			23,649			
01.410.913	Police Vehicle Interest			1,416			
01.419.115	Crossing Guards	20,467	23,993	30,361	30,000	24,868	37,000
	<b>Subtotal \$</b>	<b>479,286</b>	<b>\$ 427,942</b>	<b>\$ 664,059</b>	<b>639,808</b>	<b>500,205</b>	<b>661,012</b>
<b><u>FIRE PROTECTION / EMS</u></b>							
01.411.195	Workers' Compensation		20,820	3,455	11,559	11,905	12,000
01.411.200	State Foreign Fire Allocation	15,090	17,048	16,206	16,000	16,218	16,000
01.411.321	Telephone	102	(102)	0		(80)	
01.411.327	Radio Equipment and Maintenance	3,018	2,500	2,500	2,500		2,500
01.411.373	Building Maintenance	557	-	118	-		
01.411.540	Annual Contribution	10,848	15,442	14,456	15,000	12,633	15,000
01.412.540	EMS Contribution	12,490	12,490	12,490	12,490	12,490	12,490
	<b>Subtotal \$</b>	<b>42,106</b>	<b>\$ 68,198</b>	<b>\$ 49,224</b>	<b>57,549</b>	<b>53,165</b>	<b>57,990</b>
<b><u>CODE ENFORCEMENT</u></b>							
01.413.115	Wages	14,168	25,634	25,925	27,000	21,068	27,821
01.413.156	Workers Compensation			212	154	127	150
01.413.161	FICA/Medicare			1,943	2,066	1,612	2,120
01.413.191	Uniform Expense	26	13	18	50	-	50
01.413.215	Postage		42	123	50		50
01.413.310	Building Inspector	1,056	1,674	6,249	5,000	4,800	5,000
01.413.321	Telephone	669	442	1,086	1,200	683	800
01.413.331	Travel Expense		815	624	600	510	550
	<b>Subtotal \$</b>	<b>15,919</b>	<b>\$ 28,619</b>	<b>\$ 36,181</b>	<b>\$ 36,120</b>	<b>28,800</b>	<b>36,541</b>

# Borough of Millvale



GENERAL FUND EXPENDITURES		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD	2016 BUDGET
<b><u>PLANNING AND ZONING</u></b>							
01.414.000	Zoning Hearing Board	-	-	-			
01.414.114	Codification Project			3,339	6,678		3,340
01.414.310	Zoning Revisions	-	-	32,749	45,000	36,628	-
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,088</b>	<b>\$ 51,678</b>	<b>36,628</b>	<b>3,340</b>
<b><u>EMERGENCY MANAGEMENT</u></b>							
01.415.000	Emergency Management	-	225	229	500		500
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ 225</b>	<b>\$ 229</b>	<b>\$ 500</b>	<b>-</b>	<b>500</b>
<b><u>HEALTH AND HUMAN SERVICES</u></b>							
01.420.300	Demolitions	5,000	-	-			
01.422.310	Animal Control	4,185	2,840	3,275	2,500	2,780	2,500
<b>Subtotal</b>		<b>\$ 9,185</b>	<b>\$ 2,840</b>	<b>\$ 3,275</b>	<b>2,500</b>	<b>2,780</b>	<b>2,500</b>
<b><u>PUBLIC WORKS DEPARTMENT</u></b>							
01.430.112	Wages, Full-Time	147,588	186,293	195,123	198,255	157,073	195,000
01.430.115	Wages, Part-Time	12,562	9,458	4,690	7,000		-
01.430.156	Workers' Compensation			24,955	22,516	19,688	28,100
01.430.157	Employee Benefits			43,082	40,000	36,064	40,000
01.430.160	Pension			35,591	37,250	37,250	49,385
01.430.161	Social Security (FICA)/Medicare			15,700	16,662	12,827	14,859
01.430.180	Overtime	7,070	8,174	11,812	10,000	11,949	12,000
01.430.191	Uniforms	2,913	4,279	4,231	3,700	2,050	2,000
01.430.231	Fuel	9,946	10,949	11,959	12,000	7,930	10,000
01.430.245	Asphalt and Highway Supplies	2,113	5,041	4,941	10,000	4,975	7,000
01.430.246	Material Supplies	7,846	3,843	4,673	11,052	2,366	7,000
01.430.260	Small tools and Equipment	2,459	621	1,527	3,000	281	3,000
01.430.321	Telephone	2,007	2,010	2,003	2,500	1,739	2,000
01.430.450	Contracted Work		-	2,120	-		-
01.430.460	Training			18	-		-
01.430.490	Other Services and Charges	2,035		207	200	180	200
01.430.750	Equipment Purchases		1,568	2,499	1,500		1,500
01.430.901	Street Sweeper Lease			23,722			
01.430.911	Street Sweeper Interest			1,135			
<b>Subtotal</b>		<b>\$ 196,540</b>	<b>\$ 232,237</b>	<b>\$ 389,989</b>	<b>375,635</b>	<b>294,371</b>	<b>372,044</b>
<b><u>WINTER MAINTENANCE</u></b>							
01.432.245	De-icing Supplies	9,268	34,307	37,271	30,000	34,346	35,000
<b>Subtotal</b>		<b>\$ 9,268</b>	<b>\$ 34,307</b>	<b>\$ 37,271</b>	<b>30,000</b>	<b>34,346</b>	<b>35,000</b>
<b><u>TRAFFIC SIGNALS AND SIGNS</u></b>							
01.433.245	Street Signs/Markings	1,351	331	1,565	2,000	1,027	2,000
01.433.360	Traffic Signals	9,011	10,645	5,404	6,000	4,187	5,500
01.433.374	Repair to Traffic Signals	673	39,662	62,395	61,850	28,888	30,000
<b>Subtotal</b>		<b>11,035</b>	<b>50,638</b>	<b>69,364</b>	<b>69,850</b>	<b>34,103</b>	<b>37,500</b>
<b><u>STREET LIGHTING</u></b>							
01.434.360	Street Lighting, Electric	60,472	59,070	64,908	65,000	50,113	61,000
<b>Subtotal</b>		<b>\$ 60,472</b>	<b>\$ 59,070</b>	<b>\$ 64,908</b>	<b>65,000</b>	<b>50,113</b>	<b>61,000</b>
<b><u>STORM SEWERS &amp; DRAINS</u></b>							
01.436.374	Storm Sewer Maintenance	2,201	2,010	1,529	1,500	1,391	1,500
01.436.368	CITF Storm sewer	1,000	1,500	-	-	-	-
<b>Subtotal</b>		<b>\$ 3,201</b>	<b>\$ 3,510</b>	<b>\$ 1,529</b>	<b>1,500</b>	<b>1,391</b>	<b>1,500</b>

# Borough of Millvale



GENERAL FUND EXPENDITURES		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD	2016 BUDGET
<b><u>REPAIR OF EQUIPMENT</u></b>							
01.437.374	Equipment Maintenance/Repair	8,217	10,789	7,155	5,000	6,211	6,000
<b>Subtotal</b>		<b>\$ 8,217</b>	<b>\$ 10,789</b>	<b>\$ 7,155</b>	<b>5,000</b>	<b>6,211</b>	<b>6,000</b>
<b><u>MAINTENANCE OF ROADS &amp; BRIDGES</u></b>							
01.438.000	Highways and Bridges	-	48	140,277	32,000	2,984	20,000
01.438.313	Engineering Highway and Bridges	10,661	32,441	-	-	-	-
<b>Subtotal</b>		<b>\$ 10,661</b>	<b>\$ 32,489</b>	<b>\$ 140,277</b>	<b>32,000</b>	<b>2,984</b>	<b>20,000</b>
<b><u>COMMUNITY CENTER</u></b>							
01.452.115	Contracted Labor			450			
01.452.226	MCC Supplies	849	1,831	1,706	2,000	1,664	1,500
01.452.321	MCC Telephone	554	922	1,183	1,000	829	1,000
01.452.360	MCC Utilities	18,225	16,504	18,334	20,000	15,569	17,000
01.452.373	MCC Maintenance	6,479	5,993	2,603	4,000	4,855	8,800
01.452.450	MCC - Contracted Services		2,925	3,623	3,166	3,490	3,850
<b>Subtotal</b>		<b>26,108</b>	<b>28,175</b>	<b>27,900</b>	<b>30,166</b>	<b>26,407</b>	<b>32,150</b>
<b><u>CULTURE AND RECREATION</u></b>							
01.453.000	Recreational Development	\$ 1,199		2,575	-	-	-
<b>Subtotal</b>		<b>\$ 1,199</b>	<b>\$ -</b>	<b>\$ 2,575</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>PARKS</u></b>							
01.454.000	Riverfront Development	18,257	1,682	-	-	3,628	-
01.454.226	Pavilion Supplies	264	349	1,168	500	752	1,100
01.454.360	Riverfront Utilities		5,195	3,270	3,500	3,136	3,600
01.454.361	Ballfield Utilities			4,536	2,600	5,893	5,800
01.454.371	Ball Field Maintenance	182	9	1,151	-	-	-
01.454.373	Pavilion Maintenance	503	434	43	500	143	500
01.454.450	Riverfront Contracted Services		4,635	1,859	2,000	1,312	2,000
<b>Subtotal</b>		<b>19,207</b>	<b>12,303</b>	<b>12,027</b>	<b>9,100</b>	<b>14,864</b>	<b>13,000</b>
<b><u>LIBRARIES</u></b>							
01.456.540	Library Donation		7,620	13,713	15,000	12,627	15,000
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ 7,620</b>	<b>\$ 13,713</b>	<b>15,000</b>	<b>12,627</b>	<b>15,000</b>
<b><u>CIVIC CELEBRATIONS</u></b>							
01.457.249	Civic Celebrations/MD	1,360	9,282	1,760	1,000	676	1,000
<b>Subtotal</b>		<b>\$ 1,360</b>	<b>\$ 9,282</b>	<b>1,760</b>	<b>1,000</b>	<b>676</b>	<b>1,000</b>
<b><u>COMMUNITY DEVELOPMENT</u></b>							
01.461.000	Community Development	-	12,142	310,838	-	-	-
01.461.317	RACP Expenses						
01.461.318	PIG Expenses					263,340	
01.461.540	MBDC RACP REIMB Advance						
01.461.541	MBDC PIG REIMB Advance						
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>263,340</b>	<b>-</b>
<b><u>ECONOMIC DEVELOPMENT</u></b>							
01.463.000	Economic Development			3,310	-	1,097	-
<b>Subtotal</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,310</b>	<b>-</b>	<b>1,097</b>	<b>-</b>



# Borough of Millvale

GENERAL FUND EXPENDITURES		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD	2016 BUDGET
<b>DEBT SERVICE PRINCIPAL</b>							
01.471.100	Principal Bond/General Obligation Note '15	130,000	135,000	140,000	140,000	164,600	159,500
01.471.200	Principal TAN			750,000	550,000	-	550,000
01.471.350	Princial Cap Leases					42,378	32,101
01.471.350	Principal Capital Leases	34,227	45,351	50,503	42,358		
Capital Fund	2012 FORD EXPEDITION		-	6,268	1,088		paid off
	2013 Ford Taurus		-	8,935	9,000		paid off
	2014 Ford Interceptor SUV payoff '16		-	9,500	8,548	8,575	8,575
	2014 Street Sweeper payoff '16			25,800	23,722	23,525	23,525
Subtotal \$		\$ 164,227	\$ 180,351	\$ 890,000	\$ 690,000	\$ 206,978	\$ 741,601
GENERAL FUND EXPENDITURES		2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD	2016 BUDGET
<b>DEBT SERVICE INTEREST</b>							
01.472.100	Interest Bond/GON 2015	49,425	45,613	41,383	36,903	2,860	17,621
01.472.200	Tan Note Interest		8,351	8,489	8,351	-	6,765
01.472.350	Interest Capital Leases					2,196	1,818
01.472.350	Interest Capital Lease	2,557	2,079	761	2,386		
Capital Fund	2012 FORD EXPEDITION		-	121			
	Interest 2013 Ford Taurus		-	640	738		
	Interest 2014 Ford Interceptor SUV			-	513	486	486
	Interest 2014 Street Sweeper			-	1,135	1,332	1,332
Subtotal \$		\$ 51,982	\$ 56,042	\$ 49,872	\$ 45,254	\$ 5,056	\$ 26,204
<b>DEBT SERVICE FEES</b>							
01.475.000	Fiscal Agent Fees	2,918	5,243	5,314	6,000	3,331	3,000
Subtotal \$		\$ 2,918	\$ 5,243	\$ 5,314	\$ 6,000	\$ 3,331	\$ 3,000
<b>EMPLOYER EXPENSE</b>							
01.482.000	Judgments and Losses	513	-	5,000	-		
01.481.192	Social Security Boro Share	46,478	42,668	Moved	-		
01.483.300	Municipal Pension	51,532	43,110	Moved	-		
01.483.100	Police Pension	13,350	14,483	Moved	-		
01.484.000	Workmens' Compensation	84,062	64,626	Moved	-		
Subtotal \$		\$ 195,935	\$ 164,886	\$ 5,000	\$ -	\$ -	\$ -
<b>EMPLOYER SHARE UCOMP</b>							
01.485.000	Unemployment Compensation	7,146	8,212	18,327	20,000	16,390	20,000
Subtotal \$		\$ 7,146	\$ 8,212	\$ 18,327	\$ 20,000	\$ 16,390	\$ 20,000
<b>INSURANCE PREMIUMS</b>							
486.16	Dental			Moved	-		
486.17	Employee Benefits	118,891	133,684	Moved	-		
486.18	Life Insurance	528	-	Moved	-		
01.486.351	Flood Insurance	4,294	4,701	4,691	4,700	5,507	6,000
01.486.352	Property, Crime, General Liability, Public Officials	32,451	41,840	52,450	121,176	122,057	70,365
Subtotal \$		\$ 156,164	\$ 180,224	\$ 57,141	\$ 125,876	\$ 127,564	\$ 76,365
<b>INTERFUND TRANSFERS</b>							
01.492.300	Transfer to Capital Fund						
Subtotal \$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Health and Sanitary Fund</i>		\$ 844,612	NEW FUND				
<b>TOTAL EXPENDITURES</b>		<b>2,824,965</b>	<b>2,019,654</b>	<b>3,136,227</b>	<b>2,815,113</b>	<b>2,124,647</b>	<b>2,743,573</b>
<b>ENDING FUND BALANCE</b>		<b>(75,618)</b>	<b>15,962</b>	<b>347,174</b>	<b>0</b>	<b>498,017</b>	<b>0</b>



**Borough Of Millvale**

**Median Property Value \$37,500**

**Millage 9.0 Mills**

**Real Estate Tax \$340.20**

Borough Council & Mayor	\$ 2.71	Public Works Dept.	\$ 49.54
Executive Administration	\$ 47.73	Snow and Ice Remov	\$ 4.34
Legal Services	\$ 4.84	Lighting Street/Signal	\$ 12.21
Engineering Services	\$ 6.20	Health/Human Service	\$ 0.31
Police Department	\$ 81.96	Culture & Recreation	\$ 7.58
Fire Protection	\$ 7.19	Debt Service	\$ 95.58
Planning/Zoning/Code	0.41	Insurance Premiums	\$ 16.16
Building Maintenance	3.04		



FUND 08 – SEWER AND SANITARY FUND

Fees and Interest – 341-364

Interest is the amount earned through funds invested during the fiscal year.

**ALCOSAN Fees** and **Girty's Run Fees** are the fees that are collected for the conveyance of the sewage from residents and businesses and the treatment of the sewage at the ALCOSAN plant.

**Solid Waste Fees** are the fees collected for garbage pickup and recycling services for the Borough. The Borough accepted the lowest bid from Waste Management for this service.

Fund Expenditures – 406-429

**Bank Charges** are the fees associated with banking and wire transfers.

**Engineering Professional Services** is used for engineering fees related to sewer projects and items related to the EPA Consent Order.

**Solid Waste Contract** is the money that the Borough pays to Waste Management for residential garbage and recycling items.

**Landfill Charges** are fees associated with taking dirt and debris to the Reserve Park Landfill.

**ALCOSAN Charges** are the charges that are assessed by ALCOSAN for treatment of the Borough's sewage.

**Girty's Run Charges** are the charges that are paid to Girty's Run for the conveyance system that takes the sewage to the plant for treatment. The Borough does not own the sewer lines; they are owned by the Girty's Run Joint Sewer Authority.

**Pennsylvania One Call System** is the charge relating to Borough notification of a property owner's intent to excavate. The Borough received the notification and marks the site of its underground utilities so there is not any damage during excavation.

**Capital Improvements** are improvements that the Borough must make to the sewer lines. There are potential repairs and source separation issues for some of the sewer lines in the Borough.

Interfund Transfers – 495

This account is used to identify the transfers from the Sewer Fund to the General Fund to support salary, benefits, material, and supplies that are used by the public works department and administration and paid from the General Fund.

# Borough of Millvale



## HEALTH & SANITARY

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2015 YTD	2016 BUDGET
<b>REVENUES</b>						
<b>FEEES AND INTEREST</b>						
08.341.000 Interest			16	15	34	30
08.364.110 Reimbursement	8,000		- Moved to GF			
08.364.120 Alcosan Fees	447,405	476,213	440,781	500,000	422,312	525,000
08.364.200 Girty's Run Fees	202,866	214,361	281,563	250,000	233,170	285,000
08.364.300 Solid Waste Fees	331,974	331,913	329,970	300,000	260,810	330,000
<b>TOTAL REVENUES</b>	<b>\$ 990,245</b>	<b>\$ 1,022,487</b>	<b>1,052,329</b>	<b>1,050,015</b>	<b>916,325</b>	<b>1,140,030</b>
<b>EXPENSES</b>						
<b>FUND EXPENDITURES</b>						
08.406.390 Bank Charges	-	357	221	400	238	400
08.408.313 Engineering	-	24,980	-	25,000		25,000
08.427.367 Solid Waste Contract	293,184	267,790	270,707	303,915	231,404	307,000
08.427.368 Landfill Charges	725	800	0	500		
08.429.364 Alcosan Treatment Costs	379,422	389,459	414,816	500,000	355,718	478,000
08.429.365 Girty's Run Conveyance Cost	5,985	200,561	193,223	220,000	155,396	204,430
08.429.400 Pennsylvania One Call Syster	-	131	60.35	200	114	200
08.429.710 Capital Improvements	-	-	-			
<b>Subtotal</b>	<b>\$ 679,316</b>	<b>\$ 884,079</b>	<b>\$ 879,027</b>	<b>\$ 1,050,015</b>	<b>\$ 742,870</b>	<b>\$ 1,015,030</b>
<b>INTERFUND TRANSFERS</b>						
01.495.010 Transfer to General Fund	102,956	48,244	100,000			125,000
<b>Subtotal</b>	<b>\$ 102,956</b>	<b>\$ 48,244</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,000</b>
<b>TOTAL EXPENSES</b>	<b>\$ 782,272</b>	<b>\$ 932,323</b>	<b>\$ 979,027</b>	<b>\$ 1,050,015</b>	<b>\$ 742,870</b>	<b>\$ 1,140,030</b>
<b>ENDING FUND BALANCE</b>	<b>\$ (207,973)</b>	<b>\$ (90,164)</b>	<b>\$ (73,302)</b>	<b>\$ -</b>	<b>\$ (173,456)</b>	<b>\$ -</b>



FUND 30 – CAPITAL RESERVE FUND

Capital Reserve Fund Revenues – 341-392

Interest is the amount earned through the principal invested during the fiscal year.

Transfer from Reserve is the account for recording the transfer of funds from the Reserve Fund to the Capital Reserve Fund.

Capital Reserve Fund Expenses – 407-472

Streets and Stormwater is for proposed paving projects within the Borough.

Equipment Lease represents the proposed and existing equipment and vehicle lease payments and interest.



**CAPITAL RESERVE FUND**

	2013 ACTUAL	2014 ACTUAL	2015 BUDGET	2016 BUDGET
<b><u>REVENUES</u></b>				
Beginning Balance 1/1		9,800	9,825	9,850
<b><u>INTEREST</u></b>				
30.341.000 Interest	20	1,500	25	25
30.392.200 Transfer from Reserve Fund	1,000,000	1,000,000	1,000,000	1,000,000
<b>TOTAL REVENUES</b>	<b>\$ 1,000,020</b>	<b>1,011,300</b>	<b>1,009,850</b>	<b>1,009,875</b>
<b><u>EXPENSES</u></b>				
<b><u>DATA PROCESSING</u></b>				
30.407.100 Hardware	-	-	-	-
30.407.310 Financial Management Software	-	16,738	-	-
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 16,738</b>	<b>\$ -</b>	<b>\$ -</b>
<b><u>ENGINEER</u></b>				
30.408.313 Engineering Professional Services	-	15,000	-	-
<b><u>INFRASTRUCTURE</u></b>				
30.409.374 Municipal Building Roof	-	50000 MOVED TO STREETS		
30.439.660 Streets and Stormwater	-	150,000	0	0
30.462.720 Community Development	-	93,150	88,000	0
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 243,150</b>	<b>\$ 88,000</b>	<b>\$ -</b>
<b><u>EQUIPMENT LEASE</u></b>				
30.471.35 Equipment Principal	-	50,000	43,000	32,100
30.472.35 Equipment Interest	-	2,000	2,400	1,818
<b>Subtotal</b>	<b>\$ -</b>	<b>\$ 52,000</b>	<b>\$ 45,400</b>	<b>\$ 33,918</b>
30.492.010 Transfer to GF				100,000
<b>RESERVED FOR FUTURE PROJECTS</b>	<b>\$ 817,500</b>	<b>\$ 684,412</b>	<b>776,450</b>	<b>875,957</b>
<b>TOTAL EXPENSES AND RESERVED</b>	<b>\$ 1,000,020</b>	<b>\$ 1,011,300</b>	<b>\$ 909,850</b>	<b>\$ 1,009,875</b>



## FUND 35 -- LIQUID FUELS FUND

### Liquid Fuel Fund Revenues – 341-355

Interest is the amount earned through the principal invested during the fiscal year.

Allocation from the State is the account for recording annual allocation of liquid fuels funds from the Commonwealth. The amount is derived through a formula using the road mileage of the Borough.

### Liquid Fuel Fund Revenues – 341-355

Interfund transfer is the account used to record the transfer of funds to the General Fund in order to reimburse the Borough for eligible expenses related to street lighting and winter snow materials.



**LIQUID FUELS**

	<u>2013 ACTUAL</u>	<u>2014 ACTUAL</u>	<u>2015 BUDGET</u>	<u>2016 BUDGET</u>
<b><u>REVENUES</u></b>				
Beginning Balance 1/1	2	500	215	775
<b><u>INTEREST</u></b>				
35.341.100 Interest	7	7	10	15
35.355.050 State Aid Allocation	66,999	72,209	79,550	91,663
<b>Subtotal</b>	<b>67,007</b>	<b>72,216</b>	<b>79,560</b>	<b>91,678</b>
<b>TOTAL REVENUES</b>	<b>67,009</b>	<b>72,716</b>	<b>79,775</b>	<b>92,453</b>
<b><u>EXPENDITURES</u></b>				
35.492.000 Transfer to General Fund	66,500	72,500	79,000	91,500
<b>Subtotal</b>	<b>66,500</b>	<b>72,500</b>	<b>79,000</b>	<b>91,500</b>
<b>TOTAL EXPENSES</b>	<b>66,500</b>	<b>72,500</b>	<b>79,000</b>	<b>91,500</b>
<b>ENDING FUND BALANCE</b>	<b>509</b>	<b>216</b>	<b>775</b>	<b>953</b>