

*BOROUGH OF WILKINSBURG*

*2016 BUDGET*

*ADOPTED DECEMBER 9, 2015*

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## FUND BALANCES

**GENERAL FUND**

791,996.00  
 11,154,284.00  
10,561,361.00  
 1,384,919.00

1,384,919.00  
 10,796,760.00  
11,596,297.00  
 585,382.00

Audited Beginning Fund Balance as of 1/1/15  
 Projected Revenue 1/1 through 12/31/15  
 Projected Expenditures 1/1/ through 12/31/15  
 Projected Fund Balance 12/31/15

Projected Beginning Fund Balance 1/1/16  
 Budgeted Revenues 2016  
 Budgeted Expenditures 2016  
 Projected Ending Fund Balance 12/31/16

12,181,679.00

12,181,679.00

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkesburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01 GENERAL FUND</b>						
<b>Revenue</b>						
<b>301 REAL ESTATE TAXES</b>						
01-301-101 Real Estate Current	\$3,785,850.62	\$3,816,440	\$3,654,661	\$3,900,000	\$3,738,765	The total taxable assessed value on 9/4/15 was \$415,403,600. Each tax revenue estimate assumes 2% discount and 20% uncollectable. General purposes millage rate is 11.48.
01-301-102 Real Estate - Debt Service	\$493,352.13	\$493,350	\$471,095	\$500,000	\$482,000	Millage for debt service is 1.48.
01-301-103 Real Estate - Library	\$0.00	\$344,410	\$331,148	\$350,000	\$338,000	Millage for Library is 1.04.
01-301-350 Real Estate - Del - Portnoff	\$418,217.28	\$0	\$0	\$0	\$0	
01-301-351 Real Estate - Del - MBM	\$58,531.65	\$500,000	\$560,207	\$750,000	\$600,000	The budget amount is reduced by the share of delinquent collections entitled to the Library which is \$44,500
01-301-401 Del Proceeds From Sheriff Sale	\$325.50	\$0	\$0	\$0	\$0	Delinquent taxes realized through sheriff's sale of properties.
01-301-600 Tax Compromise Fees	\$2,500.00	\$5,000	\$450	\$0	\$2,500	(1) application at \$2,500 per application.
<b>Total:</b>	<b>\$4,758,777.18</b>	<b>\$5,159,200</b>	<b>\$5,017,561</b>	<b>\$5,500,000</b>	<b>\$5,161,265</b>	
<b>310 ACT 511 TAXES</b>						
01-310-100 Real Estate Transfer Tax	\$175,502.79	\$120,000	\$65,932	\$100,000	\$100,000	Averaging \$8,333 per month.
01-310-201 Earned Income Tax-Current	\$1,271,943.43	\$1,250,000	\$998,437	\$1,250,000	\$1,275,000	Averaging \$106,250 per month.
01-310-202 Earned Income Tax-Delinquent	\$18,591.95	\$25,000	\$5,783	\$6,000	\$15,000	Averaging \$1,250 per month. With a single earned income tax collector for the Southeast Tax Collection Committee, delinquencies have dropped dramatically.
01-310-400 Local Services Tax	\$143,944.80	\$130,000	\$106,908	\$145,000	\$145,000	Averaging \$12,083 per month.
01-310-600 Business Privilege Tax	\$349,363.31	\$320,000	\$416,865	\$430,000	\$400,000	
01-310-800 RAD Revenue	\$826,026.37	\$820,000	\$638,134	\$820,000	\$830,000	Averaging \$69,167 per month.
<b>Total:</b>	<b>\$2,785,372.65</b>	<b>\$2,665,000</b>	<b>\$2,232,058</b>	<b>\$2,751,000</b>	<b>\$2,765,000</b>	

Fiscal Year 2016 Budget

STANDARD MODEL

Wilkesburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01 GENERAL FUND</b>						
<b>320 LICENSES / PERMITS</b>						
01-320-200 Vendors License	\$0.00	\$300	\$0	\$0	\$300	Fees for peddling and soliciting.
01-320-300 Amusement Machines	\$0.00	\$1,000	\$0	\$0	\$1,000	Fees were increased in 2011 and licensing is to be enforced.
01-320-400 Cable Television Franchise Fee	\$301,812.62	\$300,000	\$238,955	\$310,089	\$300,000	Approximately \$75,000 per quarter. Verizon @ \$32,000 and Comcast @ \$43,000.
Total:	\$301,812.62	\$301,300	\$238,955	\$310,089	\$301,300	
<b>330 FINES / FORFEITS</b>						
01-330-100 Fines-State Police Violations	\$7,342.98	\$8,000	\$3,099	\$7,500	\$8,000	Semi-annual payment of approximately \$4,000.
01-330-200 Fines-Parking Fines	\$101,927.50	\$120,000	\$117,734	\$130,000	\$130,000	Averaging \$10,833 per month.
01-330-300 Fines-Magistrate Fines	\$24,308.39	\$21,000	\$18,545	\$24,000	\$24,000	Averaging \$2,000 per month. Down from prior year.
01-330-400 Fines-County	\$10,528.63	\$10,000	\$6,430	\$9,000	\$10,000	Averaging \$833 per month.
Total:	\$144,107.50	\$159,000	\$145,807	\$170,500	\$172,000	
<b>341 INTEREST / RENTS</b>						
01-341-100 Interest-Temporary Investments	\$133.99	\$150	\$158	\$165	\$150	Averaging \$13 per month.
01-341-200 Miscellaneous Rents	\$19,750.77	\$2,400	\$2,050	\$2,400	\$2,400	The cell tower has been decommissioned by the owner. EAPS rental income @ \$200 per month.
Total:	\$19,884.76	\$2,550	\$2,208	\$2,565	\$2,550	
<b>355 INTERGOVERNMENTAL REVENUES</b>						
01-355-100 State Snow Removal	\$25,874.82	\$24,000	\$9,899	\$24,000	\$24,000	Per winter maintenance agreement with PA DOT.
01-355-200 Public Utility Realty Tax	\$9,741.58	\$9,000	\$9,291	\$9,291	\$9,000	
01-355-600 General State Pension Aid	\$309,002.40	\$318,000	\$326,479	\$326,479	\$259,491	These monies are deposited to the General Fund and then transferred out to the Pension Fund from a 495 account.

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkesburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01 GENERAL FUND</b>						
01-355-900 Marcellus Shale impact fee	\$860.00	\$0	\$0	\$750	\$750	
Total:	\$345,478.80	\$351,000	\$345,669	\$360,520	\$293,241	
<b>359 PAYMENT LIEU OF TAXES</b>						
01-359-100 Payment in Lieu of Taxes	\$2,043.66	\$2,500	\$2,031	\$2,031	\$2,500	The assessed value of tax exempt property in the Borough is approximately \$90,000,000. The Wilkesburg tax burden on this value is approximately \$1,260,000.
Total:	\$2,043.66	\$2,500	\$2,031	\$2,031	\$2,500	
<b>362 DEPT EARNINGS-POLICE</b>						
01-362-200 Police-Police Reports	\$8,195.00	\$8,400	\$8,050	\$8,700	\$8,750	Averaging \$730 per month.
01-362-201 Police - Special Detail Reimb	\$5,660.41	\$7,500	\$2,337	\$3,000	\$10,000	Revenue from contracted special details for police officers. Expense is included in police salary expense accounts.
01-362-202 Police - Attorney GI Reimb	\$0.00	\$15,000	\$0	\$0	\$10,000	
01-362-203 Police - Donations	\$0.00	\$0	\$40	\$40	\$0	
01-362-204 Police - FBI OT Reimb	\$70,782.37	\$77,000	\$38,715	\$50,000	\$17,250	Salary cost reimbursement for the Borough's participation in the County-wide drug task force.
01-362-206 Police - OT OCDETF Reimb	\$0.00	\$0	\$0	\$0	\$10,000	
01-362-400 Tenant Registration Fee	\$27,985.00	\$35,000	\$30,365	\$35,000	\$35,000	
01-362-401 Building Permits	\$28,025.90	\$24,000	\$99,914	\$110,000	\$45,500	Averaging \$3,792 per month.
01-362-402 Electrical Permits	\$250.00	\$500	\$1,695	\$2,000	\$420	
01-362-403 Occupancy Permits	\$21,440.00	\$25,000	\$28,124	\$30,000	\$36,000	Averaging \$3,000 per month.
01-362-404 Inspections for Sale	\$14,490.00	\$9,600	\$9,320	\$11,800	\$11,160	Averaging \$930 per month.
01-362-405 Planning Fees	\$0.00	\$0	\$5,381	\$10,000	\$12,120	
01-362-407 Tree Permits	\$0.00	\$50	\$10	\$10	\$50	Permits are required for tree removals but no fee has yet to be established.
01-362-408 Grading Permits	\$165.00	\$250	\$100	\$100	\$100	

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkesburg Borough

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<b>01 GENERAL FUND</b>						
01-362-409 Dumpster Permits	\$0.00	\$0	\$1,280	\$1,300	\$1,320	
01-362-501 Lien Letters	\$6,450.00	\$4,200	\$9,595	\$11,000	\$11,300	Averaging \$942 per month.
01-362-502 Sewer Compliance-Dye Tests	\$3,435.00	\$3,600	\$3,605	\$4,500	\$3,740	Averaging \$312 per month.
01-362-600 Tax Certification	\$2,745.00	\$5,000	\$2,490	\$2,940	\$3,000	Reimbursement received one time per year. Boro receives \$25 and Berkheimer receives \$10.
01-362-700 Zoning/Hearing	\$5,070.00	\$2,700	\$2,759	\$3,920	\$12,000	\$1,200 per hearing.
01-362-701 Conditional Use/Special Except	\$0.00	\$1,200	\$0	\$0	\$0	
01-362-702 Sign Permits	\$0.00	\$1,500	\$0	\$300	\$300	
01-362-800 Demolition Permits	\$1,400.00	\$500	\$1,440	\$2,500	\$3,000	Fee increased in 2011.
01-362-860 Mulch Sales	\$288.00	\$2,000	\$4,832	\$4,832	\$3,000	
01-362-900 Recreation Fees	\$825.00	\$1,000	\$850	\$1,000	\$1,000	
<b>Total:</b>	<b>\$197,206.68</b>	<b>\$224,000</b>	<b>\$250,902</b>	<b>\$292,942</b>	<b>\$235,010</b>	
<b>363 DEPT EARNINGS-HIGHWAY</b>						
01-363-101 Highways&Streets-Street Meters	\$33,536.12	\$24,000	\$42,219	\$45,000	\$45,000	Approximately \$3,750 per month.
01-363-103 Highways&Streets-Permits	\$47,850.00	\$36,000	\$30,735	\$36,000	\$36,000	Averaging \$3,000 per month. This revenue is down from 2012 due to teacher lay offs.
01-363-105 Residential Permit Parking	\$1,530.00	\$1,500	\$1,645	\$1,750	\$1,750	
01-363-500 Highways&Streets-Street Open.	\$23,772.00	\$30,000	\$17,156	\$20,000	\$18,400	Averaging \$1,533 per month.
<b>Total:</b>	<b>\$106,688.12</b>	<b>\$91,500</b>	<b>\$91,755</b>	<b>\$102,750</b>	<b>\$101,150</b>	
<b>364 MSF FEES</b>						
01-364-101 MSF-Current Fees Collection	\$688,664.19	\$720,000	\$744,439	\$825,000	\$850,000	
01-364-350 MSF-Delinquent Fees - Portnoff	\$116,892.07	\$0	\$0	\$0	\$0	
01-364-351 MSF-Delinquent Fees - MBM	\$15,470.15	\$240,000	\$130,487	\$175,000	\$175,000	Averaged \$20,000 per month under prior collector.
<b>Total:</b>	<b>\$821,026.41</b>	<b>\$960,000</b>	<b>\$874,926</b>	<b>\$1,000,000</b>	<b>\$1,025,000</b>	

Fiscal Year 2016 Budget

STANDARD MODEL

Wilkesburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01 GENERAL FUND</b>						
<b>380 MISCELLANEOUS</b>						
01-380-100 Miscellaneous Revenue	\$3,672.84	\$3,000	\$2,929	\$3,000	\$3,000	
01-380-110 Community Day	\$350.00	\$0	\$60	\$60	\$0	
01-380-200 Civil Service Fees	\$1,250.00	\$0	\$0	\$0	\$0	Testing to be conducted 2014-2105.
01-380-300 Reimb.-School Crossing Guards	\$43,095.51	\$60,000	\$45,730	\$45,000	\$60,000	The School District's share of crossing guards' cost. Averaging \$4,500 per month for 9 months. This figure will need to be increased if additional guards are added. The standard complement is 13 at \$10.00 per hour.
01-380-401 Health Ins. Reimb.-Police	\$29,675.21	\$30,000	\$23,214	\$28,000	\$29,000	Police officer's share of health care costs. Averaging \$900 per pay. Police officers now contribute 5% of the actual medical insurance premium and 1/3 of the deductible (either \$500 or \$1000, depending upon coverage level). Only the contribution to premium is posted here. The deductible is charged to 410.194.
01-380-403 Health Ins. Reimb.-GL	\$14,468.64	\$17,000	\$9,853	\$13,000	\$15,000	General Employee's share of health care costs. Averaging \$400 per pay. Increased in past year due to retirees paying health care premiums.
01-380-404 Health Ins. Reimb.-Library	\$2,530.00	\$2,000	\$2,040	\$2,500	\$2,500	Library share of health care costs. Averaging \$100 per pay.
01-380-600 Sale of Fixed Assets	\$400.00	\$5,000	\$5,602	\$5,602	\$500	
01-380-601 Damage to Property	\$47,314.91	\$5,000	\$12,719	\$15,000	\$5,000	
01-380-700 Refund of Prior Yr. Expense	\$32,275.36	\$10,000	\$13,769	\$15,000	\$15,000	
01-380-701 Refund Current Yr. Expense	\$17,586.95	\$500	\$9,545	\$12,000	\$500	
<b>Total:</b>	<b>\$192,619.42</b>	<b>\$132,500</b>	<b>\$125,461</b>	<b>\$139,162</b>	<b>\$130,500</b>	
<b>395 OTHER FUNDING SOURCES</b>						
01-395-100 Transfer from Liq. Fuels Fund	\$141,355.25	\$179,561	\$0	\$179,561	\$214,506	The transfer in of Liquid Fuels monies for street lighting costs. This is also budgeted as a transfer out of Liquid Fuels.

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01 GENERAL FUND</b>						
01-395-200 Transfer from Sewer Fund	\$328,276.00	\$339,161	\$0	\$339,161	\$346,554	DPW expense to operate and maintain sanitary sewer system. Approximately 31% of DPW operating costs.
<b>Total:</b>	\$469,631.25	\$518,722	\$0	\$518,722	\$561,060	
<b>399 GRANTS</b>						
01-399-125 2013 JAG Grant	\$6,923.31	\$0	\$0	\$0	\$11,469	Cost to migrate existing analog cameras to existing OnSSI video management system and relocate IP-CCTV security command center to new location (former Weed & Seed offices).
01-399-126 2014 JAG Grant	\$0.00	\$18,215	\$0	\$0	\$18,215	Funding toward the purchase of additional video surveillance cameras to aid in solving street crimes.
01-399-130 Ballistic Vest Grant	\$0.00	\$0	\$0	\$0	\$12,500	
01-399-300 DEP-Recycling Grant-904	\$3,166.00	\$4,000	\$0	\$4,003	\$4,000	Recycling performance grant based upon tonnage.
01-399-910 Cash Balance Forward	\$0.00	\$1,103,056	\$0	\$0	\$1,384,919	Projected fund balance as of 12/31/15.
<b>Total:</b>	\$10,089.31	\$1,125,271	\$0	\$4,003	\$1,431,103	
<b>Total GENERAL FUND Revenue</b>	\$10,154,738.36	\$11,692,543	\$9,327,332	\$11,154,284	\$12,181,679	

Fiscal Year 2016 Budget

STANDARD MODEL

Wilkesburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes																																												
<b>01 GENERAL FUND</b>																																																		
<b>Expenditure</b>																																																		
<b>400 GENERAL GOVERNMENT</b>																																																		
01-400-110 Salary-Council	\$29,700.00	\$29,700	\$24,993	\$29,700	\$29,700																																													
<table border="1"> <thead> <tr> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> </tr> </thead> <tbody> <tr> <td>01 9 Council Members @ \$3,300</td> <td>\$29,700</td> <td>\$29,700</td> <td>\$29,700</td> </tr> </tbody> </table>				Department	Manager	Council	01 9 Council Members @ \$3,300	\$29,700	\$29,700	\$29,700																																								
	Department	Manager	Council																																															
01 9 Council Members @ \$3,300	\$29,700	\$29,700	\$29,700																																															
01-400-111 Salary-Mayor	\$5,000.04	\$5,000	\$4,167	\$5,000	\$5,000																																													
01-400-190 Social Sec-FICA	\$2,151.36	\$2,152	\$1,793	\$2,152	\$2,152	6.2% of total wages.																																												
01-400-191 Social Sec-Medic	\$503.40	\$504	\$420	\$504	\$504	1.45% of total wages.																																												
01-400-210 Office Supplies	\$1,237.41	\$700	\$233	\$535	\$700																																													
01-400-340 Advertising-Legal	\$8,992.63	\$12,000	\$5,105	\$9,000	\$12,000																																													
01-400-341 Advertising-Recruiting	\$11,092.40	\$8,000	\$9,899	\$11,000	\$9,000																																													
01-400-350 Awards, Commendations	\$15.00	\$500	\$0	\$500	\$500																																													
01-400-420 Dues, Memberships	\$8,504.00	\$10,030	\$5,700	\$8,510	\$10,035																																													
<table border="1"> <thead> <tr> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> </tr> </thead> <tbody> <tr> <td>01 ASCAP</td> <td>\$335</td> <td>\$335</td> <td>\$335</td> </tr> <tr> <td>02 PA Mayor's Assn</td> <td>\$90</td> <td>\$90</td> <td>\$90</td> </tr> <tr> <td>03 PSAB</td> <td>\$2,220</td> <td>\$2,220</td> <td>\$2,220</td> </tr> <tr> <td>04 PELRAS</td> <td>\$750</td> <td>\$750</td> <td>\$750</td> </tr> <tr> <td>05 Nat Conf of Black Mayors</td> <td>\$750</td> <td>\$750</td> <td>\$750</td> </tr> <tr> <td>06 African Am Chamber of Commerce</td> <td>\$200</td> <td>\$200</td> <td>\$200</td> </tr> <tr> <td>07 PA Borough Council</td> <td>\$25</td> <td>\$25</td> <td>\$25</td> </tr> <tr> <td>08 Allegheny County Boroughs Assn</td> <td>\$575</td> <td>\$575</td> <td>\$575</td> </tr> <tr> <td>09 COG Dues</td> <td>\$4,590</td> <td>\$4,590</td> <td>\$4,590</td> </tr> <tr> <td>10 Other</td> <td>\$500</td> <td>\$500</td> <td>\$500</td> </tr> </tbody> </table>				Department	Manager	Council	01 ASCAP	\$335	\$335	\$335	02 PA Mayor's Assn	\$90	\$90	\$90	03 PSAB	\$2,220	\$2,220	\$2,220	04 PELRAS	\$750	\$750	\$750	05 Nat Conf of Black Mayors	\$750	\$750	\$750	06 African Am Chamber of Commerce	\$200	\$200	\$200	07 PA Borough Council	\$25	\$25	\$25	08 Allegheny County Boroughs Assn	\$575	\$575	\$575	09 COG Dues	\$4,590	\$4,590	\$4,590	10 Other	\$500	\$500	\$500				
	Department	Manager	Council																																															
01 ASCAP	\$335	\$335	\$335																																															
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08 Allegheny County Boroughs Assn	\$575	\$575	\$575																																															
09 COG Dues	\$4,590	\$4,590	\$4,590																																															
10 Other	\$500	\$500	\$500																																															
01-400-460 Meetings/Conferences	\$3,425.68	\$5,000	\$3,219	\$3,500	\$5,000	Per Council action, \$500.00 per year per Council member and Mayor.																																												
<b>Total:</b>	<b>\$70,621.92</b>	<b>\$73,586</b>	<b>\$55,528</b>	<b>\$70,401</b>	<b>\$74,591</b>																																													

Fiscal Year 2016 Budget

STANDARD MODEL

Wilkesburg Borough

Ledger Account Description		2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
<b>401</b>	<b>EXECUTIVE</b>						
01-401-110	Salary-Manager	\$95,859.36	\$92,000	\$65,362	\$65,362	\$80,000	New Manager salary for 2016.
01-401-112	Salary-Staff	\$69,181.45	\$87,544	\$43,939	\$52,593	\$155,018	Includes new Assistant Manager position. 3% increase for Administrative Assistant and Clerk/Secretary.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Admin Asst			\$46,350	\$46,350	\$46,350	
02	Clerk/Secretary @ \$18.59/hr.			\$38,668	\$38,668	\$38,668	
03	Assistant Manager			\$70,000	\$70,000	\$70,000	
01-401-179	Longevity	\$250.00	\$300	\$275	\$275	\$0	
01-401-190	Social Sec-FICA	\$10,856.60	\$11,213	\$6,757	\$7,331	\$14,572	6.2% of total wages
01-401-191	Social Sec-Medic	\$2,539.21	\$2,622	\$1,580	\$1,715	\$3,408	1.45% of total wages
01-401-192	UC Insurance	\$1,824.39	\$1,877	\$1,613	\$1,613	\$1,083	2.85% of first \$9,500 wages. Up from \$9,000 base in 2015.
01-401-193	Workers Comp	\$7,009.32	\$6,540	\$3,978	\$4,758	\$5,978	No increase for 2016.
01-401-194	Health Insurance	\$80,424.06	\$78,926	\$45,008	\$54,905	\$99,490	No increase in health coverage for 2016. 15% increase for vision coverage.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Health - Family (2)			\$57,677	\$57,677	\$57,677	
02	Health - Husband & Wife (1)			\$25,110	\$25,110	\$25,110	
03	Health - Single			\$9,321	\$9,321	\$9,321	
04	Vision - (3)			\$352	\$352	\$352	
05	Vision - Single (1)			\$59	\$59	\$59	
06	Dental - (3)			\$3,840	\$3,840	\$3,840	
07	Dental - Single (1)			\$413	\$413	\$413	
08	Life Insurance - (3)			\$677	\$677	\$677	
09	Life Insurance Manager			\$459	\$459	\$459	
10	AD&D - (3)			\$1,031	\$1,031	\$1,031	
11	AD&D Mgr			\$495	\$495	\$495	
12	Service Charge - (4)			\$56	\$56	\$56	
01-401-199	Deferred Compensation	\$3,834.50	\$5,491	\$136	\$136	\$7,854	Employer contribution to ICMA retirement. 4% base salary for Manager, Assistant Manager and Administrative Assistant.

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkesburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01 GENERAL FUND</b>						
01-401-210 Office Supplies	\$1,472.34	\$2,200	\$955	\$1,275	\$2,200	
01-401-214 Postage	\$0.00	\$200	\$219	\$219	\$300	
01-401-250 Printing	\$0.00	\$250	\$293	\$350	\$250	
01-401-252 Publications	\$210.00	\$300	\$0	\$60	\$300	
01-401-321 Telephone	\$3,545.51	\$3,492	\$3,152	\$3,790	\$4,672	
			<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01 Phone service @ \$76/month			\$912	\$912	\$912	
02 Internet service @ \$150/month			\$1,800	\$1,800	\$1,800	
03 2 cell phones @ \$65/mo. ea.			\$1,560	\$1,560	\$1,560	
04 Miscellaneous			\$400	\$400	\$400	
01-401-352 Contracted Services	\$11,983.05	\$7,520	\$75,500	\$85,650	\$7,340	
			<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01 Water Cooler @ \$25.00/mo			\$300	\$300	\$300	
02 Borough page in Wilkesburg Sun @ \$300.00/mo.			\$3,600	\$3,600	\$3,600	
03 Website hosting @ \$35/mo.			\$420	\$420	\$420	
04 BRM Records Mgt @ \$110/mo.			\$1,320	\$1,320	\$1,320	
05 LexisNexis subscription			\$1,200	\$1,200	\$1,200	
06 Other			\$500	\$500	\$500	
01-401-375 Repairs and Maintenance	\$0.00	\$300	\$0	\$0	\$300	
01-401-420 Dues, Memberships	\$4,134.74	\$4,560	\$1,727	\$4,350	\$4,685	
			<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01 ICMA			\$800	\$800	\$800	
02 APMM			\$275	\$275	\$275	
03 Central Westmoreland COG			\$195	\$195	\$195	
04 W PA Mun Manager's			\$60	\$60	\$60	
05 Wilkesburg Chamber			\$75	\$75	\$75	
06 CONNECT membership			\$1,155	\$1,155	\$1,155	
07 RealSTATs			\$1,500	\$1,500	\$1,500	
08 Wilkesburgpa.gov license			\$125	\$125	\$125	
09 Other			\$500	\$500	\$500	

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes																				
<b>01 GENERAL FUND</b>																										
01-401-460 Meetings/Conf Exp	\$1,570.98	\$4,700	\$60	\$200	\$4,700																					
<table border="1"> <thead> <tr> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> </tr> </thead> <tbody> <tr> <td>01 W PA Municipal Managers</td> <td>\$1,000</td> <td>\$1,000</td> <td>\$1,000</td> </tr> <tr> <td>02 PELRAS</td> <td>\$1,700</td> <td>\$1,700</td> <td>\$1,700</td> </tr> <tr> <td>03 APMM Annual Conference</td> <td>\$1,500</td> <td>\$1,500</td> <td>\$1,500</td> </tr> <tr> <td>04 Misc</td> <td>\$500</td> <td>\$500</td> <td>\$500</td> </tr> </tbody> </table>								Department	Manager	Council	01 W PA Municipal Managers	\$1,000	\$1,000	\$1,000	02 PELRAS	\$1,700	\$1,700	\$1,700	03 APMM Annual Conference	\$1,500	\$1,500	\$1,500	04 Misc	\$500	\$500	\$500
	Department	Manager	Council																							
01 W PA Municipal Managers	\$1,000	\$1,000	\$1,000																							
02 PELRAS	\$1,700	\$1,700	\$1,700																							
03 APMM Annual Conference	\$1,500	\$1,500	\$1,500																							
04 Misc	\$500	\$500	\$500																							
01-401-750 Minor Equipment	\$0.00	\$1,200	\$0	\$0	\$1,200																					
<b>Total:</b>	<b>\$294,695.51</b>	<b>\$311,235</b>	<b>\$250,554</b>	<b>\$284,583</b>	<b>\$393,350</b>																					
<b>402 FINANCE</b>																										
01-402-110 Salary-Director	\$76,370.58	\$75,749	\$59,399	\$75,013	\$77,264	2014 base salary of \$73,542. Director recommends 3% COLA.																				
01-402-112 Staff Salary	\$88,401.14	\$107,845	\$79,560	\$101,010	\$111,712	Staff salaries increase 3.0%.																				
<table border="1"> <thead> <tr> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> </tr> </thead> <tbody> <tr> <td>01 Assistant Finance Director</td> <td>\$43,260</td> <td>\$43,260</td> <td>\$43,260</td> </tr> <tr> <td>02 Clerk III \$19.29/hr</td> <td>\$40,123</td> <td>\$40,123</td> <td>\$40,123</td> </tr> <tr> <td>03 Clerk II \$16.01/hr part time</td> <td>\$16,650</td> <td>\$16,650</td> <td>\$16,650</td> </tr> <tr> <td>04 Clerk I \$11.23 part-time</td> <td>\$11,679</td> <td>\$11,679</td> <td>\$11,679</td> </tr> </tbody> </table>								Department	Manager	Council	01 Assistant Finance Director	\$43,260	\$43,260	\$43,260	02 Clerk III \$19.29/hr	\$40,123	\$40,123	\$40,123	03 Clerk II \$16.01/hr part time	\$16,650	\$16,650	\$16,650	04 Clerk I \$11.23 part-time	\$11,679	\$11,679	\$11,679
	Department	Manager	Council																							
01 Assistant Finance Director	\$43,260	\$43,260	\$43,260																							
02 Clerk III \$19.29/hr	\$40,123	\$40,123	\$40,123																							
03 Clerk II \$16.01/hr part time	\$16,650	\$16,650	\$16,650																							
04 Clerk I \$11.23 part-time	\$11,679	\$11,679	\$11,679																							
01-402-179 Longevity	\$1,200.00	\$1,200	\$1,200	\$1,200	\$750																					
<table border="1"> <thead> <tr> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> </tr> </thead> <tbody> <tr> <td>01 Johnston</td> <td>\$750</td> <td>\$750</td> <td>\$750</td> </tr> </tbody> </table>								Department	Manager	Council	01 Johnston	\$750	\$750	\$750												
	Department	Manager	Council																							
01 Johnston	\$750	\$750	\$750																							
01-402-180 Overtime	\$0.00	\$500	\$0	\$0	\$500																					
01-402-190 Social Sec-FICA	\$11,246.00	\$11,489	\$8,620	\$10,988	\$11,794	6.2% of total wages																				
01-402-191 Social Sec-Medic	\$2,630.08	\$2,687	\$2,016	\$2,570	\$2,759	1.45% of total wages																				
01-402-192 UC Insurance	\$2,432.52	\$3,128	\$2,205	\$2,205	\$1,354	2.85% of first \$9,500 wages.																				
01-402-193 Workers Comp	\$7,009.32	\$6,540	\$3,978	\$4,758	\$5,978	2% of total premium.																				

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkesburg Borough

Ledger Account Description		2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-402-194	Health Insurance	\$81,474.42	\$84,955	\$56,792	\$69,824	\$78,587	No increase in medical insurance for 2016.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Health - Husband & Wife (2)			\$50,220	\$50,220	\$50,220	
02	Health - Parent & Child (1)			\$22,425	\$22,425	\$22,425	
03	Vision (3)			\$352	\$352	\$352	
04	Dental (3)			\$3,840	\$3,840	\$3,840	
05	Life insurance (3)			\$677	\$677	\$677	
06	AD&D (3)			\$1,031	\$1,031	\$1,031	
07	Service Charge (3)			\$42	\$42	\$42	
01-402-199	Deferred Compensation	\$4,446.57	\$3,788	\$2,920	\$3,751	\$3,864	Employer contribution - ICMA retirement.
01-402-200	Misc Bank fees	\$4,080.41	\$4,000	\$3,239	\$4,375	\$5,220	First Commonwealth - Credit Card Fees \$385 per month.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	First Commonwealth - Credit card service fees			\$4,620	\$4,620	\$4,620	
02	Citizens - Supplies			\$400	\$400	\$400	
03	PLGIT - Supplies			\$200	\$200	\$200	
01-402-210	Office Supplies	\$1,668.72	\$2,600	\$1,719	\$1,780	\$2,000	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Toner			\$800	\$800	\$800	
02	Paper			\$800	\$800	\$800	
03	Misc			\$400	\$400	\$400	
01-402-214	Postage	\$22.14	\$375	\$375	\$375	\$400	
01-402-250	Printing	\$1,930.20	\$1,600	\$254	\$1,000	\$1,600	Includes W-2's.
01-402-252	Publications	\$10.00	\$100	\$0	\$10	\$60	
01-402-321	Telephone	\$1,582.49	\$1,650	\$1,326	\$1,580	\$1,650	Averaging \$138 per month.
01-402-351	Auditing Services	\$27,214.00	\$30,000	\$27,400	\$27,400	\$30,000	Maher Duessel audit fees.
01-402-352	Contracted Services	\$462.29	\$950	\$564	\$650	\$950	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Water @ \$45 per month			\$540	\$540	\$540	
02	Misc			\$410	\$410	\$410	



Fiscal Year 2016 Budget

STANDARD MODEL

Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes																												
<b>01 GENERAL FUND</b>																																		
01-403-470 Real Estate Refunds-Current	\$41,233.47	\$30,000	\$7,817	\$10,000	\$10,000																													
01-403-471 Real Estate Refunds-Prior YR	\$69,038.80	\$40,000	\$60,110	\$65,000	\$10,000																													
Total:	\$244,087.85	\$192,500	\$118,042	\$177,519	\$117,390																													
<b>404 LEGAL</b>																																		
01-404-311 Solicitor	\$41,286.00	\$48,000	\$37,070	\$40,250	\$48,000	Borough Solicitor fees averaging \$4,000 per month.																												
01-404-312 Special Labor Counsel	\$65,251.06	\$72,000	\$155,429	\$162,500	\$80,000	Special labor counsel averaging \$6667 per month.																												
01-404-313 Outside Legal Counsel - Litiga	\$49,759.17	\$50,000	\$33,582	\$50,000	\$50,000	Outside legal counsel appointed by the insurance carrier for litigation. Down from prior year but a number of matters remain outstanding.																												
01-404-314 Legal - Settlement	\$0.00	\$50,000	\$20,300	\$27,000	\$50,000																													
01-404-316 Civil Service	\$5,352.00	\$10,000	\$9,013	\$13,500	\$15,000	Implement updates to CSC Rules and Regulations in 2016.																												
01-404-317 Court Reporter-Zoning Board	\$1,511.75	\$3,000	\$460	\$620	\$1,600																													
01-404-318 Solicitor-Zoning Board	\$8,924.50	\$7,000	\$4,532	\$7,900	\$10,000																													
01-404-320 Codification-Zoning	\$11,238.92	\$11,200	\$1,195	\$1,195	\$2,000																													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th>Department</th> <th>Manager</th> <th>Council</th> <th colspan="2"></th> </tr> </thead> <tbody> <tr> <td>01</td> <td>Annual supplements</td> <td>\$10,000</td> <td>\$1,000</td> <td>\$1,000</td> <td colspan="2"></td> </tr> <tr> <td>02</td> <td>Annual maintenance</td> <td>\$1,000</td> <td>\$1,000</td> <td>\$1,000</td> <td colspan="2"></td> </tr> <tr> <td colspan="2" style="text-align: right;"><b>Total:</b></td> <td>\$183,323.40</td> <td>\$251,200</td> <td>\$261,581</td> <td>\$302,965</td> <td><b>\$256,600</b></td> </tr> </tbody> </table>									Department	Manager	Council			01	Annual supplements	\$10,000	\$1,000	\$1,000			02	Annual maintenance	\$1,000	\$1,000	\$1,000			<b>Total:</b>		\$183,323.40	\$251,200	\$261,581	\$302,965	<b>\$256,600</b>
		Department	Manager	Council																														
01	Annual supplements	\$10,000	\$1,000	\$1,000																														
02	Annual maintenance	\$1,000	\$1,000	\$1,000																														
<b>Total:</b>		\$183,323.40	\$251,200	\$261,581	\$302,965	<b>\$256,600</b>																												
<b>407 DATA PROCESSING</b>																																		
01-407-241 General Supplies	\$157.00	\$500	\$91	\$150	\$150	Postage machine.																												
01-407-375 Repairs and Maintenance	\$0.00	\$500	\$0	\$0	\$500	Postage machine maintenance.																												
01-407-386 Software	\$910.00	\$4,000	\$2,764	\$6,012	\$6,958	Anti-virus software @ \$1,600 and spam blocking software @ \$1,500. Software for 4 new PC's.																												

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description      2014 Year End      2015 Budget      2015 Actual      2015 Projected YE      2016 Adopted      Notes

## 01 GENERAL FUND

01-407-388 Hardware      \$32,861.78      \$13,500      \$6,501      \$8,788      \$29,000

		Department	Manager	Council
01	Replace 8 PC's @ \$1,500/ea	\$12,000	\$12,000	\$12,000
02	3 POE switches	\$10,000	\$10,000	\$10,000
03	4 emergency phones - Linear Park	\$4,000	\$4,000	\$4,000
04	Misc	\$3,000	\$3,000	\$3,000

01-407-396 Software Support      \$20,028.22      \$20,585      \$12,394      \$16,000      \$21,220

		Department	Manager	Council
01	Freedom @ \$1,200 per mo	\$14,400	\$14,400	\$14,400
02	Annual fee Land Management	\$1,795	\$2,035	\$2,035
03	Annual fee Financial/Revenue Management	\$4,390	\$4,785	\$4,785

The monies budgeted to Freedom for monthly support, and annual maintenance fee for modules.

01-407-398 Hardware Support      \$65,157.97      \$70,056      \$56,152      \$65,000      \$79,384

		Department	Manager	Council
01	Contracted network maintenance \$90/hr @ 40 hrs/month	\$49,200	\$49,200	\$49,200
02	Postage machine rental @ \$200 per mo.	\$2,400	\$2,400	\$2,400
03	Copier rental @ \$1,338 per mo.	\$16,056	\$16,056	\$16,056
04	Copier usage @ \$1682/qlr.	\$6,728	\$6,728	\$6,728
05	Phone system maintenance agreement	\$5,000	\$5,000	\$5,000

RCS is currently averaging \$4,100 per month. The monies allocated to contracted network maintenance could be used to support an in-house IT staff person.

**Total:**      \$119,114.97      \$109,141      \$77,903      \$95,950      \$137,212

## 408 ENGINEERING

01-408-313 GL Engineering Services      \$37,557.50      \$60,400      \$26,181      \$35,500      \$38,400

		Department	Manager	Council
01	Demolition - 10% of project costs - CITF grant	\$22,000	\$0	\$0
02	General @ \$3,200 per month	\$38,400	\$38,400	\$38,400

Engineering fees for emergency demolition project included in year-end projection.

Fiscal Year 2016 Budget

STANDARD MODEL

Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01 GENERAL FUND</b>						
<b>Total:</b>	\$37,557.50	\$60,400	\$26,181	\$35,500	\$38,400	
<b>409 BUILDINGS / PLANTS</b>						
01-409-241 General Supplies	\$6,123.23	\$6,500	\$4,992	\$5,000	\$6,500	
			<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01 Electrical supplies			\$1,500	\$1,500	\$1,500	
02 Electrical parts			\$1,500	\$1,500	\$1,500	
03 Plumbing supplies			\$1,500	\$1,500	\$1,500	
04 Janitorial supplies			\$1,500	\$1,500	\$1,500	
05 Misc			\$500	\$500	\$500	
01-409-244 Painting Supplies	\$0.00	\$500	\$0	\$0	\$0	
01-409-356 Contracted-Cleaning	\$38,769.20	\$38,000	\$28,340	\$34,008	\$37,000	Approximately \$2,834 per month plus additional for special projects.
01-409-357 Contracted-Other Services	\$11,019.20	\$14,188	\$11,157	\$14,000	\$14,248	
			<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01 Water cooler rental @ \$20 per mo.			\$240	\$240	\$240	
02 Rug rental @ \$90 per mo.			\$1,080	\$1,080	\$1,080	
03 Fire extinguisher maintenance			\$550	\$550	\$550	
04 Elevator insurance and certificate			\$1,350	\$1,350	\$1,350	
05 Phone system repairs			\$1,000	\$1,000	\$1,000	
06 Fire alarm system @ \$264 per mo			\$3,168	\$3,168	\$3,168	
07 Waste Management @ \$280 per mo.			\$3,360	\$3,360	\$3,360	
08 Misc			\$3,500	\$3,500	\$3,500	
01-409-358 Contracted-Extermination	\$2,972.56	\$2,808	\$2,371	\$2,846	\$2,808	
			<b>Department</b>	<b>Manager</b>	<b>Council</b>	
02 Park @ \$69 per month			\$828	\$828	\$828	
1980 Ross @ \$165 per month			\$1,980	\$1,980	\$1,980	

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description		2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01 GENERAL FUND</b>							
01-409-361	Utility-Heat	\$33,500.50	\$35,400	\$21,306	\$30,000	\$35,400	
					<b>Department</b>	<b>Manager</b>	<b>Council</b>
01	Ross \$3,500 winter/\$400 summer			\$23,400	\$23,400	\$23,400	
02	Park \$1,800 winter/\$200 summer			\$12,000	\$12,000	\$12,000	
01-409-362	Utility-Electric	\$39,845.42	\$42,000	\$26,953	\$39,000	\$39,000	Averaging \$3,250 per month.
01-409-363	Utility-Water	\$50,500.20	\$44,640	\$33,691	\$45,000	\$45,000	366 hydrants @ \$103.00 each per year.
					<b>Department</b>	<b>Manager</b>	<b>Council</b>
01	Ross @ \$600 per mo.			\$7,200	\$7,200	\$7,200	
02	1230 Park @ \$70 per mo.			\$840	\$840	\$840	
03	Hydrants @ \$9,150 per qtr.			\$36,600	\$36,600	\$36,600	
04	Parks			\$360	\$360	\$360	
01-409-373	Repairs&Maint-Buildings	\$24,569.07	\$20,000	\$21,170	\$23,000	\$23,000	Includes municipal building interior painting, elevator repairs and carpet replacement.
01-409-376	Repairs-Maint.	\$0.00	\$500	\$0	\$0	\$0	
01-409-377	Elevator Maint.	\$4,046.55	\$4,100	\$6,091	\$6,582	\$4,200	Approximately \$278 per month plus additional repairs.
01-409-378	Air Cond.-Maintenance	\$0.00	\$2,000	\$0	\$2,000	\$2,000	
01-409-750	Minor Equipment	\$0.00	\$1,500	\$0	\$1,500	\$1,500	
<b>Total:</b>		\$211,345.93	\$212,136	\$156,072	\$202,936	\$210,656	
<b>410 POLICE DEPARTMENT</b>							
01-410-110	Salary-Police Chief	\$81,825.66	\$81,159	\$63,642	\$78,795	\$81,159	Department budget reflects a base salary of 110% of Deputy Chief pay = \$87,393. This amount would be \$96,133. Manager budget reflects 3% increase over 2015 salary.

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkesburg Borough

Ledger Account Description		2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-410-112	Salary-Staff	\$1,260,438.11	\$1,495,138	\$993,618	\$1,295,000	\$1,546,152	Manager's budget maintains current staffing level except for removal of Deputy Chief position.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Deputy Chief			\$87,393	\$0	\$0	
02	Lt. M.K.			\$79,448	\$79,448	\$79,448	
03	Det. Sgt. W.M.			\$76,067	\$76,067	\$76,067	
04	Sgt. D.C.			\$74,255	\$74,255	\$74,255	
05	Sgt. M.M			\$73,914	\$73,914	\$73,914	
06	Sgt. New			\$6,333	\$6,333	\$6,333	
07	Det. M.A.			\$69,703	\$69,703	\$69,703	
08	Det. C.M.			\$69,703	\$69,703	\$69,703	
09	Det. R.G.			\$69,703	\$69,703	\$69,703	
10	Det. B.R.			\$71,033	\$71,033	\$71,033	
11	Officer M.A.			\$51,570	\$51,570	\$51,570	
12	Officer M.Ba.			\$51,570	\$51,570	\$51,570	
13	Officer M.Be.			\$67,486	\$67,486	\$67,486	
14	Officer M.C.			\$66,536	\$66,536	\$66,536	
15	Officer W.C.			\$52,078	\$52,078	\$52,078	
16	Officer C.D.			\$52,078	\$52,078	\$52,078	
17	Officer K.F.			\$52,563	\$52,563	\$52,563	
18	Officer S.G.			\$52,563	\$52,563	\$52,563	
19	Officer D.H.			\$67,803	\$67,803	\$67,803	
20	Officer L.L.			\$67,486	\$67,486	\$67,486	
21	Officer S.M.			\$57,632	\$57,632	\$57,632	
22	Officer G.S.			\$67,486	\$67,486	\$67,486	
23	Officer R.W.			\$67,803	\$67,803	\$67,803	
24	Officer M.W.			\$67,803	\$67,803	\$67,803	
25	Officer D.Y.			\$66,536	\$66,536	\$66,536	
26	Part-time			\$30,000	\$30,000	\$30,000	
27	Training credit			(\$33,000)	(\$33,000)	(\$33,000)	
28	2015 retroactive pay			\$50,000	\$50,000	\$50,000	

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01 GENERAL FUND</b>						
01-410-114 Salary-Crossing Guards	\$76,860.90	\$115,000	\$66,174	\$81,300	\$115,000	We currently have (8) crossing guards. Our standard complement is (13). There are 16 intersections to cover with 2 guards requested at three of those locations for a total of 19 guards. The current cost for each crossing guard is approximately \$6,050 per year.
01-410-115 Salary-Office Staff	\$141,072.98	\$145,393	\$112,321	\$139,240	\$149,761	Hourly rate increase of 3% for 2016.
			Department	Manager	Council	
01	Records Clerk @ \$18.45/hr.		\$38,376	\$38,376	\$38,376	
02	Clerk/Secretary @\$18.59/hr.		\$38,668	\$38,668	\$38,668	
03	(2) Parking Enf. Officers @ \$17.48/hr.		\$72,717	\$72,717	\$72,717	
01-410-172 Holiday Pay	\$67,278.63	\$80,000	\$48,881	\$68,000	\$80,000	
01-410-174 Training/Education	\$29,723.68	\$33,000	\$14,562	\$25,000	\$33,000	WPD has mandatory trainings scheduled before year's end. Also other training scheduled.
01-410-176 O/T Attny GI	\$46.09	\$15,000	\$0	\$0	\$10,000	WPD has signed two officers to the attorney general task force.
01-410-177 O/T FBI	\$12,603.08	\$12,000	\$13,930	\$16,000	\$17,250	FBI Task Force
01-410-178 O/T OCDETF	\$70,924.45	\$65,000	\$5,008	\$8,250	\$10,000	Expense equals anticipated revenue.
01-410-179 Longevity	\$825.00	\$1,075	\$750	\$1,075	\$1,225	Eliminated for police officers through arbitration award. Amount budgeted is for Clerk/Secretary and (2) Parking Enforcement Officers.
01-410-180 Regular Overtime	\$122,367.12	\$115,000	\$119,925	\$130,000	\$115,000	Lack of manpower as well as other assignments drove the numbers up.
01-410-181 Court Overtime	\$89,565.12	\$125,000	\$61,473	\$85,000	\$125,000	with the number of arrests generated this year, the cases going to court will be more in the coming year 2016.
01-410-182 Special Details	\$14,424.79	\$0	\$2,270	\$10,000	\$10,000	Personnel costs are included in Regular Overtime.
01-410-183 O/T Training	\$0.00	\$0	\$0	\$0	\$10,000	
01-410-188 Vacation Buy Back	\$14,972.00	\$0	\$3,733	\$5,000	\$3,985	
01-410-190 Social Sec.-FICA	\$19,252.19	\$21,243	\$15,611	\$18,625	\$21,524	6.2% of total wages for clerical staff. Officers not required to pay FICA.
01-410-191 Social Sec.-Medic	\$29,133.08	\$33,228	\$21,596	\$28,050	\$33,315	1.45% of total wages.

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkesburg Borough

Ledger Account Description		2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-410-192	UC Insurance	\$21,824.62	\$27,457	\$17,362	\$19,620	\$12,996	2.85% on first \$9,500 wages.
01-410-193	Workers Compensation	\$245,325.20	\$228,900	\$139,222	\$166,513	\$209,222	Approximately 70% of total premium.
01-410-194	Health Insurance	\$639,985.23	\$645,767	\$349,424	\$417,300	\$515,987	No increase for medical insurance for 2016. 15% increase for vision coverage.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Health - Family (6)			\$166,743	\$142,923	\$142,923	
02	Health - Parent & Child (6)			\$113,358	\$113,358	\$113,358	
03	Health - Single (12)			\$92,388	\$92,388	\$92,388	
04	Vision (12)			\$1,323	\$1,222	\$1,222	
05	Vision - Single (12)			\$615	\$615	\$615	
06	Dental (12)			\$16,638	\$15,359	\$15,359	
07	Dental - Single (13)			\$5,364	\$5,364	\$5,364	
08	Life insurance (5)			\$1,128	\$1,128	\$1,128	
09	Life insurance - Police (23)			\$6,192	\$5,934	\$5,934	
10	AD&D (5)			\$1,718	\$1,718	\$1,718	
11	AD&D - Police (23)			\$12,500	\$11,980	\$11,980	
12	Service Charge (28)			\$401	\$388	\$388	
13	Retirees			\$123,610	\$123,610	\$123,610	
01-410-210	Office Supplies	\$2,601.51	\$2,100	\$860	\$2,000	\$2,100	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Toner			\$600	\$600	\$600	
02	Paper			\$500	\$500	\$500	
03	Misc			\$1,000	\$1,000	\$1,000	
01-410-214	Postage	\$39.77	\$1,250	\$1,493	\$1,481	\$1,250	
01-410-216	Drug Enf.-Petty Cash	\$0.00	\$1,500	\$0	\$1,500	\$1,500	

Fiscal Year 2016 Budget

STANDARD MODEL

Wilkinsburg Borough

Ledger Account Description      2014 Year End      2015 Budget      2015 Actual      2015 Projected YE      2016 Adopted      Notes

**01 GENERAL FUND**

01-410-239 Ammunition      \$14,502.89      \$8,666      \$7,969      \$7,969      \$9,429      (Mandatory firearms qualification) twice a year, also ALICE training (critical incident).

		Department	Manager	Council
01	Fed cartridge 45 auto 230 grain @345.99 case	\$4,080	\$4,080	\$4,080
02	Fed Cartridge rifle 3 cases @ \$251.49 per unit	\$579	\$754	\$754
03	Fed cartridge XM193 15 cases	\$2,625	\$2,625	\$2,625
04	Targets 100	\$270	\$270	\$270
05	OC spray	\$500	\$500	\$500
06	Fed Cartridge 55 grain 500 rounds per case 15	\$1,200	\$1,200	\$1,200

01-410-241 General Supplies      \$3,414.11      \$3,970      \$4,095      \$5,200      \$6,150

		Department	Manager	Council
01	Evidence packaging supplies	\$1,200	\$1,200	\$1,200
02	Medical cabinet restock	\$350	\$350	\$350
03	26 taser cartridges @ \$30 per.	\$800	\$800	\$800
04	Tow slips	\$500	\$500	\$500
05	No parking signs	\$500	\$500	\$500
06	ABV stickers	\$1,500	\$1,500	\$1,500
07	Arrest folders	\$200	\$200	\$200
08	Property vouchers	\$300	\$300	\$300
09	Parking permits	\$300	\$300	\$300
10	Misc	\$500	\$500	\$500

01-410-245 Training      \$9,777.02      \$6,000      \$7,733      \$8,500      \$6,000

01-410-250 Printing      \$2,445.50      \$5,500      \$2,542      \$3,000      \$5,500

		Department	Manager	Council
01	Letterhead & envelopes	\$250	\$250	\$250
02	Business cards	\$50	\$50	\$50
03	Copies	\$200	\$200	\$200
04	ABV's case folders, citations, pkg tix	\$2,000	\$2,000	\$2,000
05	Police Dept. Newsletter	\$3,000	\$3,000	\$3,000

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkesburg Borough

Ledger Account Description		2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01 GENERAL FUND</b>							
01-410-252	Publications	\$10.00	\$500	\$0	\$110	\$500	
01-410-321	Telephone	\$18,572.58	\$17,580	\$20,746	\$25,440	\$26,460	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Phone service @ \$450 per mo.			\$5,400	\$5,400	\$5,400	
03	MDT's @ \$320 per mo.			\$3,840	\$3,840	\$3,840	
04	Cell phones @ \$1,200 per mo.			\$14,400	\$14,400	\$14,400	
05	Swissvale Ave @ \$115 per mo.			\$1,380	\$1,380	\$1,380	
06	Whitney tunnel @ \$120 per mo.			\$1,440	\$1,440	\$1,440	
01-410-323	Telephone-911	\$1,652.39	\$1,620	\$1,249	\$1,666	\$1,680	Approximately \$140 per month.
01-410-327	Radios & Maint.	\$4,270.60	\$3,160	\$884	\$2,000	\$2,939	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	(10) Kenwood batteries @ \$91.88 each			\$919	\$919	\$919	
02	(15) Motorola batteries @ \$68 each			\$1,020	\$1,020	\$1,020	
03	Repair/Maintenance			\$1,000	\$1,000	\$1,000	
01-410-345	Uniforms-Cash	\$22,638.35	\$28,000	\$21,277	\$21,277	\$28,000	\$1,000 per officer @ 23 officers, 2 parking enforcement officers @ \$500 each and 4 PT officers @ \$1,000 each.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	23 officers @ \$1,000			\$23,000	\$23,000	\$23,000	
02	2 parking officers @ \$500			\$1,000	\$1,000	\$1,000	
03	Part-time officers			\$4,000	\$4,000	\$4,000	
01-410-346	Uniforms-Clothing	\$2,014.40	\$4,000	\$3,476	\$6,500	\$4,000	
01-410-347	Uniforms-Crossing Gds	\$579.65	\$3,000	\$1,018	\$2,000	\$3,300	New hires at approximately \$550 per.

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkesburg Borough

**Ledger Account Description**                      2014 Year End    2015 Budget    2015 Actual    2015 Projected YE    2016 Adopted                      Notes

**01    GENERAL FUND**

01-410-352    Contracted Services                      \$49,073.53                      \$37,255                      \$29,182                      \$35,000                      \$43,715

		Department	Manager	Council
01	Water cooler @ \$100/mo.	\$1,200	\$1,200	\$1,200
02	Constable fees averaging \$1,250mo.	\$15,000	\$15,000	\$15,000
03	Metro Service Agreement	\$4,400	\$4,400	\$4,400
04	K-9 per diem @ \$4 per day totalling \$1,460 per officer	\$2,920	\$2,920	\$2,920
05	New K-9 officer	\$25,000	\$0	\$0
06	E-mail hosting service	\$4,500	\$4,500	\$4,500
07	AC repairs	\$1,000	\$1,000	\$1,000
08	Swiftreach	\$4,995	\$4,995	\$4,995
09	Newsletter	\$2,000	\$2,000	\$2,000
10	GPS @ \$350 per mo.	\$4,200	\$4,200	\$4,200
11	Safety deposit box rental	\$3,500	\$3,500	\$3,500
12	IT Consultant	\$50,000	\$0	\$0
13	Legal advisor	\$65,000	\$0	\$0

01-410-355    Citizen's Academy                      \$739.15                      \$2,740                      \$884                      \$884                      \$2,240

Proposing two adult classes and one junior class for 2015.

		Department	Manager	Council
01	60 shirts (sm.med.lg. xlg.)	\$840	\$840	\$840
02	60 certificates	\$100	\$100	\$100
03	Vehicle rental for field trips	\$300	\$300	\$300
04	Supplies	\$1,000	\$1,000	\$1,000

01-410-358    Animal Control                      \$6,505.00                      \$7,200                      \$5,325                      \$7,000                      \$7,200

Averaging \$600 per month.

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkesburg Borough

Ledger Account Description		2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes																																		
<b>01 GENERAL FUND</b>																																									
01-410-373	Vehicle Maint/Inspections	\$37,394.44	\$22,400	\$33,585	\$40,000	\$37,400																																			
		<table border="1"> <thead> <tr> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>(16) vehicle inspections @ \$75 per</td> <td>\$1,200</td> <td>\$1,200</td> <td>\$1,200</td> </tr> <tr> <td>02</td> <td>(4) insurance deductibles</td> <td>\$4,000</td> <td>\$4,000</td> <td>\$4,000</td> </tr> <tr> <td>03</td> <td>(100) car washes @ \$12 per</td> <td>\$1,200</td> <td>\$1,200</td> <td>\$1,200</td> </tr> <tr> <td>04</td> <td>General repairs</td> <td>\$20,000</td> <td>\$20,000</td> <td>\$20,000</td> </tr> <tr> <td>05</td> <td>New Vehicle maintenance program</td> <td>\$5,000</td> <td>\$5,000</td> <td>\$5,000</td> </tr> <tr> <td>06</td> <td>Misc</td> <td>\$6,000</td> <td>\$6,000</td> <td>\$6,000</td> </tr> </tbody> </table>				Department	Manager	Council	01	(16) vehicle inspections @ \$75 per	\$1,200	\$1,200	\$1,200	02	(4) insurance deductibles	\$4,000	\$4,000	\$4,000	03	(100) car washes @ \$12 per	\$1,200	\$1,200	\$1,200	04	General repairs	\$20,000	\$20,000	\$20,000	05	New Vehicle maintenance program	\$5,000	\$5,000	\$5,000	06	Misc	\$6,000	\$6,000	\$6,000			
	Department	Manager	Council																																						
01	(16) vehicle inspections @ \$75 per	\$1,200	\$1,200	\$1,200																																					
02	(4) insurance deductibles	\$4,000	\$4,000	\$4,000																																					
03	(100) car washes @ \$12 per	\$1,200	\$1,200	\$1,200																																					
04	General repairs	\$20,000	\$20,000	\$20,000																																					
05	New Vehicle maintenance program	\$5,000	\$5,000	\$5,000																																					
06	Misc	\$6,000	\$6,000	\$6,000																																					
01-410-374	Vehicle Fuel	\$44,033.27	\$48,000	\$21,180	\$35,000	\$40,000	Approximately \$4,000 per month.																																		
01-410-375	Repairs and Maintenance	\$0.00	\$500	\$0	\$0	\$500	The term for the leased vehicles will be ending 2016; therefore maintenance will be in order.																																		
01-410-376	Vehicle Tires	\$6,943.94	\$5,000	\$4,211	\$6,500	\$7,500	winter is coming																																		
01-410-420	Dues, Memberships	\$1,050.00	\$1,875	\$900	\$1,875	\$1,875																																			
		<table border="1"> <thead> <tr> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>Allegheny County Chiefs</td> <td>\$200</td> <td>\$200</td> <td>\$200</td> </tr> <tr> <td>02</td> <td>PA Chiefs</td> <td>\$175</td> <td>\$175</td> <td>\$175</td> </tr> <tr> <td>03</td> <td>MAGLOCLLEN</td> <td>\$500</td> <td>\$500</td> <td>\$500</td> </tr> <tr> <td>04</td> <td>Twin Rivers COG Range</td> <td>\$500</td> <td>\$500</td> <td>\$500</td> </tr> <tr> <td>05</td> <td>Misc</td> <td>\$500</td> <td>\$500</td> <td>\$500</td> </tr> </tbody> </table>				Department	Manager	Council	01	Allegheny County Chiefs	\$200	\$200	\$200	02	PA Chiefs	\$175	\$175	\$175	03	MAGLOCLLEN	\$500	\$500	\$500	04	Twin Rivers COG Range	\$500	\$500	\$500	05	Misc	\$500	\$500	\$500								
	Department	Manager	Council																																						
01	Allegheny County Chiefs	\$200	\$200	\$200																																					
02	PA Chiefs	\$175	\$175	\$175																																					
03	MAGLOCLLEN	\$500	\$500	\$500																																					
04	Twin Rivers COG Range	\$500	\$500	\$500																																					
05	Misc	\$500	\$500	\$500																																					
01-410-458	Medical/Physicals	\$3,201.50	\$1,600	\$5,988	\$5,988	\$1,600																																			
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	Department	Manager	Council																																						
01	(2) @ \$500 per	\$1,000	\$1,000	\$1,000																																					
02	(6) @ \$100 per	\$600	\$600	\$600																																					
01-410-460	Meetings/Conferences	\$2,370.66	\$5,000	\$2,946	\$3,500	\$10,000	This represents the mandatory training and schools that the officers will attend in 2015.																																		

Fiscal Year 2016 Budget

STANDARD MODEL

Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01 GENERAL FUND</b>						
01-410-730 Major Equipment Lease	\$43,067.69	\$48,168	\$50,745	\$50,745	\$46,297	5-year lease on 5 Dodge vehicles, plus 4 new vehicles requested by department. Manager requests one new leased vehicle.
			<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01 3 - Dodge Chargers			\$20,313	\$20,313	\$20,313	
02 2 - Dodge Durangos			\$15,984	\$15,984	\$15,984	
03 Four (4) new vehicles			\$120,000	\$0	\$0	
04 Lease one new vehicle - 4 year				\$10,000	\$10,000	
01-410-750 Minor Equipment	\$48,205.54	\$10,650	\$4,302	\$10,000	\$8,925	
			<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01 Note Pads (6)			\$300	\$300	\$300	
02 15 shotguns @ \$575 ea.			\$8,625	\$8,625	\$8,625	
<b>Total:</b>	<b>\$3,263,551.42</b>	<b>\$3,516,594</b>	<b>\$2,282,091</b>	<b>\$2,877,902</b>	<b>\$3,406,636</b>	
<b>411 FIRE DEPARTMENT</b>						
01-411-355 Fire Serv-City of Pittsburgh	\$1,600,848.00	\$1,648,352	\$1,236,264	\$1,648,352	\$1,560,230	2016 quarterly payments. 3% projected increase for 2016.
<b>Total:</b>	<b>\$1,600,848.00</b>	<b>\$1,648,352</b>	<b>\$1,236,264</b>	<b>\$1,648,352</b>	<b>\$1,560,230</b>	
<b>414 PLANNING / CODES</b>						
01-414-110 Salary-Director	\$48,541.79	\$54,000	\$33,962	\$44,154	\$55,620	Director salary for 2016 includes 3% increase.
01-414-112 Salary-Staff	\$268,886.35	\$256,029	\$162,130	\$206,096	\$235,456	
			<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01 JF @ \$23.04/hr.			\$47,923	\$47,923	\$47,923	
02 SB @ \$23.04/hr.			\$47,923	\$47,923	\$47,923	
03 BJM @ \$21.04/hr.			\$43,763	\$43,763	\$43,763	
04 TS @ \$23.04/hr.			\$47,923	\$47,923	\$47,923	
05 LKS @ \$23.04/hr.			\$47,923	\$47,923	\$47,923	

Fiscal Year 2016 Budget

STANDARD MODEL

Wilkinsburg Borough

Ledger Account Description		2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes																																																						
<b>01 GENERAL FUND</b>																																																													
01-414-179	Longevity	\$1,825.00	\$1,500	\$1,450	\$1,900	\$1,575																																																							
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	Department	Manager	Council																																																										
01	JF	\$750	\$750	\$750																																																									
02	LKS	\$450	\$450	\$450																																																									
03	SB	\$375	\$375	\$375																																																									
01-414-180	Overtime	\$117.60	\$500	\$0	\$0	\$250	Overtime for Code Officers																																																						
01-414-188	Vacation Buy Back	\$868.80	\$0	\$0	\$0	\$0																																																							
01-414-190	Social Sec.-FICA	\$20,339.35	\$19,482	\$12,198	\$15,634	\$18,160	6.2% of total wages																																																						
01-414-191	Social Sec.-Medic.	\$4,756.67	\$4,557	\$2,853	\$3,657	\$4,248	1.45% of total wages.																																																						
01-414-192	UC Insurance	\$6,272.47	\$4,379	\$3,471	\$3,990	\$1,625	2.85% of first \$9,500 wages.																																																						
01-414-193	Workers Comp.	\$7,009.32	\$6,540	\$3,978	\$4,758	\$5,978	Approximately 2% of total premium.																																																						
01-414-194	Health Insurance	\$156,701.01	\$164,614	\$99,473	\$121,728	\$124,726	No increase for medical insurance for 2016.																																																						
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	Department	Manager	Council																																																										
01	Health - Family (1)	\$28,838	\$28,838	\$28,838																																																									
03	Health - Parent & Child (3)	\$67,276	\$67,276	\$67,276																																																									
04	Health - Single (2)	\$18,641	\$18,641	\$18,641																																																									
05	Vision - (3)	\$351	\$351	\$351																																																									
06	Vision - Single (3)	\$177	\$177	\$177																																																									
07	Dental - (4)	\$5,119	\$5,119	\$5,119																																																									
08	Dental - Single (2)	\$825	\$825	\$825																																																									
09	Life insurance (6)	\$1,354	\$1,354	\$1,354																																																									
10	AD&D (6)	\$2,061	\$2,061	\$2,061																																																									
11	Service charge (6)	\$83	\$83	\$83																																																									
01-414-199	Deferred Compensation	\$803.97	\$2,160	\$0	\$0	\$2,225	4% of Directors Pay																																																						
01-414-210	Office Supplies	\$2,063.80	\$2,000	\$582	\$639	\$2,000																																																							
01-414-214	Postage	\$12.98	\$1,500	\$1,742	\$1,800	\$5,000																																																							
01-414-241	General Supplies	\$157.26	\$1,000	\$52	\$60	\$1,000																																																							

Fiscal Year 2016 Budget

STANDARD MODEL

Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes																												
<b>01 GENERAL FUND</b>																																		
01-414-245 Training/Testing	\$4,362.35	\$3,750	\$2,127	\$3,000	\$3,750	Increased for Proper enforcement																												
<table border="1"> <thead> <tr> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> </tr> </thead> <tbody> <tr> <td>01 IPMC Certification - (3) @ \$200 each</td> <td>\$600</td> <td>\$600</td> <td>\$600</td> </tr> <tr> <td>02 Residential Academy</td> <td>\$895</td> <td>\$895</td> <td>\$895</td> </tr> <tr> <td>03 Residential Inspector Certification</td> <td>\$200</td> <td>\$200</td> <td>\$200</td> </tr> <tr> <td>04 Building Construction Combustible Structures</td> <td>\$320</td> <td>\$320</td> <td>\$320</td> </tr> <tr> <td>05 Zoning Training</td> <td>\$200</td> <td>\$200</td> <td>\$200</td> </tr> <tr> <td>06 Continuing Education for certification requirements</td> <td>\$1,535</td> <td>\$1,535</td> <td>\$1,535</td> </tr> </tbody> </table>								Department	Manager	Council	01 IPMC Certification - (3) @ \$200 each	\$600	\$600	\$600	02 Residential Academy	\$895	\$895	\$895	03 Residential Inspector Certification	\$200	\$200	\$200	04 Building Construction Combustible Structures	\$320	\$320	\$320	05 Zoning Training	\$200	\$200	\$200	06 Continuing Education for certification requirements	\$1,535	\$1,535	\$1,535
	Department	Manager	Council																															
01 IPMC Certification - (3) @ \$200 each	\$600	\$600	\$600																															
02 Residential Academy	\$895	\$895	\$895																															
03 Residential Inspector Certification	\$200	\$200	\$200																															
04 Building Construction Combustible Structures	\$320	\$320	\$320																															
05 Zoning Training	\$200	\$200	\$200																															
06 Continuing Education for certification requirements	\$1,535	\$1,535	\$1,535																															
01-414-250 Printing	\$999.71	\$1,500	\$68	\$135	\$150	Zoning ordinance, maps, educational literature, and miscellaneous.																												
01-414-252 Publications	\$198.65	\$500	\$0	\$10	\$500	ICC Publications																												
01-414-313 Engineerng & Architctral Srvcs	\$0.00	\$2,000	\$0	\$0	\$3,350	Engineering fees related sewer tap ins, utility cut inspections, etc.																												
<table border="1"> <thead> <tr> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> </tr> </thead> <tbody> <tr> <td>01 Zoning</td> <td>\$500</td> <td>\$500</td> <td>\$500</td> </tr> <tr> <td>02 SALDO</td> <td>\$500</td> <td>\$500</td> <td>\$500</td> </tr> <tr> <td>03 Sewer Tap in Inspections</td> <td>\$1,350</td> <td>\$1,350</td> <td>\$1,350</td> </tr> <tr> <td>04 Road opening inspections</td> <td>\$1,000</td> <td>\$1,000</td> <td>\$1,000</td> </tr> </tbody> </table>								Department	Manager	Council	01 Zoning	\$500	\$500	\$500	02 SALDO	\$500	\$500	\$500	03 Sewer Tap in Inspections	\$1,350	\$1,350	\$1,350	04 Road opening inspections	\$1,000	\$1,000	\$1,000								
	Department	Manager	Council																															
01 Zoning	\$500	\$500	\$500																															
02 SALDO	\$500	\$500	\$500																															
03 Sewer Tap in Inspections	\$1,350	\$1,350	\$1,350																															
04 Road opening inspections	\$1,000	\$1,000	\$1,000																															
01-414-314 Demolition Services	\$32,817.35	\$0	\$0	\$3,000	\$30,000	Emergency Demolition- 2 Single Family Demolitions @ \$15,000 each																												
01-414-321 Telephone	\$6,290.91	\$5,940	\$2,685	\$4,500	\$7,200																													
<table border="1"> <thead> <tr> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> </tr> </thead> <tbody> <tr> <td>01 Phone service @ \$100/mo.</td> <td>\$1,200</td> <td>\$1,200</td> <td>\$1,200</td> </tr> <tr> <td>02 5 Cell phones @ \$500/mo.</td> <td>\$6,000</td> <td>\$6,000</td> <td>\$6,000</td> </tr> </tbody> </table>								Department	Manager	Council	01 Phone service @ \$100/mo.	\$1,200	\$1,200	\$1,200	02 5 Cell phones @ \$500/mo.	\$6,000	\$6,000	\$6,000																
	Department	Manager	Council																															
01 Phone service @ \$100/mo.	\$1,200	\$1,200	\$1,200																															
02 5 Cell phones @ \$500/mo.	\$6,000	\$6,000	\$6,000																															
01-414-345 Uniforms-Cash	\$2,000.00	\$2,000	\$1,500	\$1,500	\$2,000	(4) Uniform allowances @ \$500 each																												
01-414-346 Uniforms-Clothing	\$185.40	\$1,000	\$793	\$900	\$1,000																													

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkesburg Borough

Ledger Account Description		2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes																													
<b>01 GENERAL FUND</b>																																				
01-414-352	Contracted Services	\$3,213.19	\$4,220	\$15,622	\$16,000	\$21,940	Legal Fee's for Blight was eliminated																													
		<table border="1"> <thead> <tr> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>Allegheny Co Real Estate @ \$200/mo.</td> <td>\$2,400</td> <td>\$2,400</td> <td>\$2,400</td> </tr> <tr> <td>02</td> <td>GPS @ \$75 per mo. for 5 units</td> <td>\$900</td> <td>\$900</td> <td>\$900</td> </tr> <tr> <td>03</td> <td>Cooler rental @ \$35 per mo.</td> <td>\$420</td> <td>\$420</td> <td>\$420</td> </tr> <tr> <td>04</td> <td>Wild Animal Contract</td> <td>\$6,100</td> <td>\$6,100</td> <td>\$6,100</td> </tr> <tr> <td>05</td> <td>Third Party Plan Review</td> <td>\$12,120</td> <td>\$12,120</td> <td>\$12,120</td> </tr> </tbody> </table>				Department	Manager	Council	01	Allegheny Co Real Estate @ \$200/mo.	\$2,400	\$2,400	\$2,400	02	GPS @ \$75 per mo. for 5 units	\$900	\$900	\$900	03	Cooler rental @ \$35 per mo.	\$420	\$420	\$420	04	Wild Animal Contract	\$6,100	\$6,100	\$6,100	05	Third Party Plan Review	\$12,120	\$12,120	\$12,120			
	Department	Manager	Council																																	
01	Allegheny Co Real Estate @ \$200/mo.	\$2,400	\$2,400	\$2,400																																
02	GPS @ \$75 per mo. for 5 units	\$900	\$900	\$900																																
03	Cooler rental @ \$35 per mo.	\$420	\$420	\$420																																
04	Wild Animal Contract	\$6,100	\$6,100	\$6,100																																
05	Third Party Plan Review	\$12,120	\$12,120	\$12,120																																
01-414-373	Vehicle Maint/Inspections	\$1,321.35	\$1,175	\$4,526	\$5,000	\$4,600	Actual can far exceed budgeted amount																													
		<table border="1"> <thead> <tr> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>Inspections/Emissions 5 @ \$40 each</td> <td>\$200</td> <td>\$200</td> <td>\$200</td> </tr> <tr> <td>02</td> <td>Basic maintenance</td> <td>\$2,200</td> <td>\$2,200</td> <td>\$2,200</td> </tr> <tr> <td>03</td> <td>Misc</td> <td>\$2,200</td> <td>\$2,200</td> <td>\$2,200</td> </tr> </tbody> </table>				Department	Manager	Council	01	Inspections/Emissions 5 @ \$40 each	\$200	\$200	\$200	02	Basic maintenance	\$2,200	\$2,200	\$2,200	03	Misc	\$2,200	\$2,200	\$2,200													
	Department	Manager	Council																																	
01	Inspections/Emissions 5 @ \$40 each	\$200	\$200	\$200																																
02	Basic maintenance	\$2,200	\$2,200	\$2,200																																
03	Misc	\$2,200	\$2,200	\$2,200																																
01-414-374	Vehicle Fuel	\$4,084.79	\$4,500	\$1,485	\$2,200	\$4,500	Stepped up Enforcement will increase fuel costs. Average of \$375 a month.																													
01-414-375	Repairs and Maintenance	\$0.00	\$500	\$0	\$0	\$500																														
01-414-376	Vehicle Tires	\$0.00	\$500	\$0	\$0	\$500																														
01-414-420	Dues, Memberships	\$69.00	\$750	\$244	\$244	\$435	Lower fee's for code books and continuing education by belonging to these organizations																													
		<table border="1"> <thead> <tr> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>ICC</td> <td>\$135</td> <td>\$135</td> <td>\$135</td> </tr> <tr> <td>02</td> <td>PABCO</td> <td>\$300</td> <td>\$300</td> <td>\$300</td> </tr> </tbody> </table>				Department	Manager	Council	01	ICC	\$135	\$135	\$135	02	PABCO	\$300	\$300	\$300																		
	Department	Manager	Council																																	
01	ICC	\$135	\$135	\$135																																
02	PABCO	\$300	\$300	\$300																																
01-414-458	Medical/Physicals	\$317.50	\$200	\$372	\$372	\$300	2 New employees																													
01-414-460	Meetings/Conferences	\$115.00	\$1,500	\$1,539	\$1,539	\$1,700																														
01-414-730	Major Equipment-Lease	\$8,822.66	\$8,750	\$8,750	\$8,750	\$8,750																														
		<table border="1"> <thead> <tr> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>Lease purchase 2014 Focus</td> <td>\$3,677</td> <td>\$3,677</td> <td>\$3,677</td> </tr> <tr> <td>02</td> <td>Lease purchase 2014 Escape</td> <td>\$5,073</td> <td>\$5,073</td> <td>\$5,073</td> </tr> </tbody> </table>				Department	Manager	Council	01	Lease purchase 2014 Focus	\$3,677	\$3,677	\$3,677	02	Lease purchase 2014 Escape	\$5,073	\$5,073	\$5,073																		
	Department	Manager	Council																																	
01	Lease purchase 2014 Focus	\$3,677	\$3,677	\$3,677																																
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# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01 GENERAL FUND</b>						
01-414-740 Major Equipment	\$1,895.00	\$5,000	\$0	\$0	\$5,000	
			<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01 Updates and software			\$2,000	\$2,000	\$2,000	
02 Freedom Updates/Enhancements			\$3,000	\$3,000	\$3,000	
01-414-750 Minor Equipment	\$804.99	\$3,000	\$99	\$99	\$3,000	
			<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01 Rechargeable Flashlight System						
<b>Total:</b>	\$585,854.22	\$565,046	\$361,700	\$451,665	\$557,038	
<b>427 SOLID WASTE COLLECTION</b>						
01-427-270 Refuse - City of Pittsburgh	\$903,852.00	\$930,960	\$853,380	\$930,960	\$958,896	Contract term is 2011 through 2015. 3% projected increase in 2016
			<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01 City of Pittsburgh @ \$79,908			\$958,896	\$958,896	\$958,896	
01-427-440 Dumpster Fees	\$3,853.30	\$2,000	\$945	\$5,000	\$5,000	Costs for roll off containers for community clean-ups.
<b>Total:</b>	\$907,705.30	\$932,960	\$854,325	\$935,960	\$963,896	
<b>430 PUBLIC WORKS</b>						
01-430-110 Salary-Director	\$59,192.37	\$58,710	\$46,039	\$58,140	\$59,885	2015 base salary of \$58,140 plus a 3% COLA.
01-430-112 Salary-Staff	\$432,255.62	\$463,588	\$348,888	\$442,400	\$463,475	Includes 3% annual increase for F/T SEIU employees. Manager recommends Administrative Asst. in place of Clerk/Secretary.
			<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01 (1) Painter @ \$20.71			\$43,084	\$43,084	\$43,084	
02 (7) Drivers @ \$20.46			\$297,898	\$297,898	\$297,898	
03 (2) Laborer @ 12.08			\$50,253	\$50,253	\$50,253	
04 1920 hours - seasonal @ \$10.50			\$20,160	\$20,160	\$20,160	
05 960 hours - seasonal for curbs & signs			\$10,080	\$10,080	\$10,080	
06 Clerk/Secretary @ \$18.59			\$38,668	\$0	\$0	
07 Administrative Asst.				\$42,000	\$42,000	

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description		2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes																																																											
<b>01 GENERAL FUND</b>																																																																		
01-430-179	Longevity	\$1,825.00	\$1,200	\$575	\$1,200	\$1,450																																																												
		<table border="1"> <thead> <tr> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>(2) @ \$375.00</td> <td>\$750</td> <td>\$750</td> <td>\$750</td> </tr> <tr> <td>02</td> <td>(1) @ \$275.00</td> <td>\$275</td> <td>\$275</td> <td>\$275</td> </tr> <tr> <td>03</td> <td>(1) @ \$225.00</td> <td>\$225</td> <td>\$225</td> <td>\$225</td> </tr> <tr> <td>04</td> <td>(1) @ \$200.00</td> <td>\$200</td> <td>\$200</td> <td>\$200</td> </tr> </tbody> </table>				Department	Manager	Council	01	(2) @ \$375.00	\$750	\$750	\$750	02	(1) @ \$275.00	\$275	\$275	\$275	03	(1) @ \$225.00	\$225	\$225	\$225	04	(1) @ \$200.00	\$200	\$200	\$200																																						
	Department	Manager	Council																																																															
01	(2) @ \$375.00	\$750	\$750	\$750																																																														
02	(1) @ \$275.00	\$275	\$275	\$275																																																														
03	(1) @ \$225.00	\$225	\$225	\$225																																																														
04	(1) @ \$200.00	\$200	\$200	\$200																																																														
01-430-180	Overtime	\$36,292.55	\$43,000	\$26,913	\$32,440	\$43,000																																																												
01-430-188	Vacation Buy Back	\$0.00	\$0	\$794	\$794	\$3,780																																																												
01-430-190	Social Sec.-FICA	\$33,660.22	\$35,247	\$26,066	\$33,169	\$35,232	6.2% of total wages.																																																											
01-430-191	Social Sec.-Medic.	\$7,872.11	\$8,244	\$6,096	\$7,758	\$8,240	1.45% of total wages.																																																											
01-430-192	UC Insurance	\$8,950.71	\$9,608	\$6,153	\$8,500	\$4,603	2.85% of first \$9,500 wages.																																																											
01-430-193	Workers Comp.	\$84,111.84	\$78,480	\$47,733	\$57,090	\$71,734	Approximately 24% of total premium.																																																											
01-430-194	Health Insurance	\$249,336.72	\$252,551	\$192,155	\$233,196	\$253,651	No increase for medical in 2016. 15% increase for vision coverage.																																																											
		<table border="1"> <thead> <tr> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>Health - Family (4)</td> <td>\$115,353</td> <td>\$115,353</td> <td>\$115,353</td> </tr> <tr> <td>02</td> <td>Health - Husband &amp; Wife (2)</td> <td>\$50,172</td> <td>\$50,172</td> <td>\$50,172</td> </tr> <tr> <td>03</td> <td>Health - Parent &amp; Child (1)</td> <td>\$22,426</td> <td>\$22,426</td> <td>\$22,426</td> </tr> <tr> <td>04</td> <td>Health - Single (5)</td> <td>\$46,604</td> <td>\$46,604</td> <td>\$46,604</td> </tr> <tr> <td>05</td> <td>Vision (7)</td> <td>\$820</td> <td>\$820</td> <td>\$820</td> </tr> <tr> <td>06</td> <td>Vision - Single (5)</td> <td>\$257</td> <td>\$257</td> <td>\$257</td> </tr> <tr> <td>07</td> <td>Dental (7)</td> <td>\$8,959</td> <td>\$8,959</td> <td>\$8,959</td> </tr> <tr> <td>08</td> <td>Dental - Single (5)</td> <td>\$2,063</td> <td>\$2,063</td> <td>\$2,063</td> </tr> <tr> <td>09</td> <td>Life insurance (12)</td> <td>\$2,708</td> <td>\$2,708</td> <td>\$2,708</td> </tr> <tr> <td>10</td> <td>AD&amp;D (12)</td> <td>\$4,123</td> <td>\$4,123</td> <td>\$4,123</td> </tr> <tr> <td>11</td> <td>Service charge (12)</td> <td>\$166</td> <td>\$166</td> <td>\$166</td> </tr> </tbody> </table>				Department	Manager	Council	01	Health - Family (4)	\$115,353	\$115,353	\$115,353	02	Health - Husband & Wife (2)	\$50,172	\$50,172	\$50,172	03	Health - Parent & Child (1)	\$22,426	\$22,426	\$22,426	04	Health - Single (5)	\$46,604	\$46,604	\$46,604	05	Vision (7)	\$820	\$820	\$820	06	Vision - Single (5)	\$257	\$257	\$257	07	Dental (7)	\$8,959	\$8,959	\$8,959	08	Dental - Single (5)	\$2,063	\$2,063	\$2,063	09	Life insurance (12)	\$2,708	\$2,708	\$2,708	10	AD&D (12)	\$4,123	\$4,123	\$4,123	11	Service charge (12)	\$166	\$166	\$166			
	Department	Manager	Council																																																															
01	Health - Family (4)	\$115,353	\$115,353	\$115,353																																																														
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09	Life insurance (12)	\$2,708	\$2,708	\$2,708																																																														
10	AD&D (12)	\$4,123	\$4,123	\$4,123																																																														
11	Service charge (12)	\$166	\$166	\$166																																																														
01-430-199	Deferred Compensation	\$4,672.47	\$4,491	\$3,654	\$4,300	\$2,396	4.0% of base pay for Director.																																																											
01-430-210	Office Supplies	\$432.06	\$500	\$223	\$360	\$500																																																												
01-430-214	Postage	\$0.00	\$150	\$150	\$150	\$150																																																												
01-430-240	Protective Equipment	\$490.68	\$1,000	\$0	\$500	\$1,200	Hard hats, vests, gloves, ear and eye protection.Chaps for use of chain saws																																																											

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01 GENERAL FUND</b>						
01-430-241 General Supplies	\$3,092.32	\$5,000	\$3,368	\$3,800	\$5,000	
01-430-242 Janitorial Supplies	\$778.21	\$600	\$614	\$650	\$600	
01-430-243 Electrical Supplies	\$1,122.04	\$2,000	\$399	\$500	\$2,000	
01-430-244 Painting Supplies	\$2,028.39	\$3,800	\$1,953	\$1,935	\$5,000	Curb painting summer project. Paint interior of Boro building
01-430-245 Training/Testing	\$100.00	\$600	\$275	\$500	\$800	LTAP and APWA training.
01-430-248 Prk. Meter Supplies	\$0.00	\$2,000	\$0	\$0	\$1,500	
01-430-249 Sign Material	\$2,712.69	\$10,000	\$165	\$2,100	\$10,000	Signs - 50 Stop, 20 One-Way, 300 Street Sweeping
01-430-260 Small Tools/Equipment	\$0.00	\$1,000	\$450	\$450	\$1,000	
01-430-321 Telephone	\$5,385.85	\$4,920	\$4,143	\$5,300	\$5,440	
			<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Phone service @ \$245/mo.		\$2,940	\$2,940	\$2,940	
02	Cell phones @ \$55/mo.		\$660	\$660	\$660	
03	Internet service @ \$120/mo.		\$1,440	\$1,440	\$1,440	
04	Miscellaneous		\$400	\$400	\$400	
01-430-345 Uniforms-Cash	\$5,997.00	\$5,000	\$5,500	\$5,500	\$5,500	
			<b>Department</b>	<b>Manager</b>	<b>Council</b>	
1	(11) @ \$500.00 per year		\$5,500	\$5,500	\$5,500	
01-430-346 Uniforms-Clothing	\$692.00	\$2,000	\$107	\$107	\$2,000	

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkesburg Borough

Ledger Account Description		2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01 GENERAL FUND</b>							
01-430-352	Contracted Services	\$43,503.68	\$43,200	\$28,977	\$40,000	\$49,300	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	PA One Call			\$100	\$100	\$100	
02	Cleaning rags @ \$54.00 per mo			\$648	\$648	\$648	
03	Parking Meter maint @ \$515 per month			\$6,180	\$6,180	\$6,180	
04	Backflow preventer testing @ \$220 per unit			\$880	\$880	\$880	
05	Park Ave roll off containers 20 @ \$1,100			\$22,000	\$22,000	\$22,000	
06	GPS monitoring service @ \$225/mo.			\$2,700	\$2,700	\$2,700	
07	Water cooler @ \$30/mo.			\$360	\$360	\$360	
08	WM recycling charges @ \$1,100/mo.			\$13,200	\$13,200	\$13,200	
09	Misc contracted services			\$3,232	\$3,232	\$3,232	
01-430-372	Equipment Repairs	\$156.07	\$500	\$0	\$150	\$500	
01-430-373	Vehicle Maint./Insp.	\$37,326.83	\$25,000	\$7,042	\$20,000	\$25,000	
01-430-374	Vehicle Fuel	\$40,300.99	\$38,400	\$23,443	\$30,000	\$35,000	Averaging over \$2,900 per month.
01-430-375	Repairs and Maintenance	\$0.00	\$1,000	\$0	\$0	\$1,000	
01-430-376	Vehicle Tires	\$5,456.50	\$7,500	\$6,775	\$6,000	\$7,500	
01-430-377	Vehicle Parts	\$17,621.66	\$15,000	\$9,861	\$13,000	\$15,000	
01-430-420	Dues, Memberships	\$142.00	\$500	\$275	\$275	\$500	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	CDL renewals			\$100	\$100	\$100	
02	Professional associations			\$200	\$200	\$200	
03	Testing consortium			\$200	\$200	\$200	
01-430-458	Employee Physicals/Med Testing	\$1,120.00	\$1,300	\$657	\$800	\$1,000	New hires & random drug testing for CDL.
01-430-460	Meetings/Conferences	\$0.00	\$500	\$701	\$701	\$800	

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkesburg Borough

Ledger Account Description		2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01 GENERAL FUND</b>							
01-430-730	Major Equip.-Lease	\$40,563.04	\$38,128	\$38,128	\$38,128	\$38,128	Fifth year lease payment on two pick-up trucks with snow plow package and one van; fourth payment on Hi-lift.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
	01 Pick-up trucks & van			\$17,832	\$17,832	\$17,832	
	02 Hi-Lift			\$20,296	\$20,296	\$20,296	
01-430-750	Minor Equipment	\$0.00	\$3,000	\$0	\$0	\$3,000	Miscellaneous minor equipment.
	<b>Total:</b>	\$1,127,191.62	\$1,167,717	\$838,268	\$1,049,892	\$1,164,864	
<b>432 WINTER MAINTENANCE</b>							
01-432-241	General Supplies	\$0.00	\$1,000	\$0	\$0	\$1,000	
01-432-247	Other Winter Material	\$7,151.00	\$5,000	\$4,270	\$4,270	\$5,000	Calcium chloride - \$0.77 per gallon.
01-432-750	Minor Equipment	\$0.00	\$1,000	\$0	\$0	\$1,000	
	<b>Total:</b>	\$7,151.00	\$7,000	\$4,270	\$4,270	\$7,000	
<b>433 TRAFFIC SIGNALS</b>							
01-433-241	General Supplies	\$408.00	\$1,000	\$637	\$1,000	\$1,000	
01-433-243	Electrical Supplies	\$417.00	\$500	\$0	\$0	\$700	
01-433-321	Telephone	\$1,629.87	\$1,320	\$1,217	\$1,462	\$1,500	Approximately \$125.00 per month.
01-433-352	Contracted Services	\$32,146.03	\$15,000	\$321	\$500	\$15,000	
01-433-362	Traffic Signals-Electric	\$7,502.54	\$8,400	\$6,389	\$7,666	\$8,400	Due to LED installation, costs decreased from approximately \$1,500 per month to \$700.00 per month.
01-433-375	Traffic Signals-Maint.	\$0.00	\$8,000	\$0	\$0	\$8,000	
	<b>Total:</b>	\$42,103.44	\$34,220	\$8,564	\$10,628	\$34,600	
<b>434 STREET LIGHTING</b>							
01-434-362	Street Lighting-Electric	\$249,881.86	\$264,000	\$207,052	\$248,965	\$264,000	Approximately \$22,000 per month.
01-434-375	Street Lighting-Maint.	\$475.00	\$4,000	\$0	\$0	\$4,000	Decorative street lights.
	<b>Total:</b>	\$250,356.86	\$268,000	\$207,052	\$248,965	\$268,000	

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkesburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes																												
<b>01 GENERAL FUND</b>																																		
<b>436 STORM SEWERS/DRAINS</b>																																		
01-436-241 General Supplies	\$1,263.28	\$5,000	\$1,726	\$2,000	\$5,000																													
01-436-352 Contracted Services	\$5,597.50	\$18,000	\$16,194	\$16,194	\$18,000	Diagnostic services and vactor.																												
Total:	\$6,860.78	\$23,000	\$17,920	\$18,194	\$23,000																													
<b>438 STREET MAINTENANCE</b>																																		
01-438-241 General Supplies	\$0.00	\$500	\$0	\$0	\$5,000																													
01-438-248 St. Material Supplies	\$18,391.40	\$15,000	\$12,764	\$14,000	\$15,000	Cold and hot patch.																												
01-438-750 Minor Equipment	\$0.00	\$1,000	\$0	\$0	\$1,000																													
Total:	\$18,391.40	\$16,500	\$12,764	\$14,000	\$21,000																													
<b>451 RECREATION</b>																																		
01-451-241 General Supplies	\$0.00	\$3,000	\$203	\$203	\$3,000																													
01-451-243 Recreation Supplies	\$0.00	\$1,000	\$0	\$0	\$800																													
01-451-244 Painting Supplies	\$0.00	\$1,000	\$0	\$0	\$1,000																													
01-451-260 Small Tools/Equipt.	\$0.00	\$1,000	\$0	\$0	\$1,000																													
01-451-321 Telephone	\$702.34	\$650	\$598	\$725	\$725	Linear park @ \$60.00 per month.																												
01-451-352 Contracted Services	\$25,948.80	\$13,120	\$11,636	\$13,120	\$13,120																													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>01</td> <td>Portable toilet rental @ \$625/mo. May-Sept</td> <td>\$3,120</td> <td>\$3,120</td> <td>\$3,120</td> <td></td> <td></td> </tr> <tr> <td>02</td> <td>Annual safety repairs &amp; maintenance</td> <td>\$5,000</td> <td>\$5,000</td> <td>\$5,000</td> <td></td> <td></td> </tr> <tr> <td>03</td> <td>Fall surface material</td> <td>\$5,000</td> <td>\$5,000</td> <td>\$5,000</td> <td></td> <td></td> </tr> </tbody> </table>									Department	Manager	Council			01	Portable toilet rental @ \$625/mo. May-Sept	\$3,120	\$3,120	\$3,120			02	Annual safety repairs & maintenance	\$5,000	\$5,000	\$5,000			03	Fall surface material	\$5,000	\$5,000	\$5,000		
		Department	Manager	Council																														
01	Portable toilet rental @ \$625/mo. May-Sept	\$3,120	\$3,120	\$3,120																														
02	Annual safety repairs & maintenance	\$5,000	\$5,000	\$5,000																														
03	Fall surface material	\$5,000	\$5,000	\$5,000																														
01-451-362 Utility-Electric	\$1,424.98	\$1,320	\$1,466	\$1,595	\$1,600	Averaging \$120.00 per month.																												



# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkesburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01 GENERAL FUND</b>						
01-472-900 Interest on TRAN	\$0.00	\$5,000	\$0	\$0	\$1,000	
<b>Total:</b>	<b>\$241,773.00</b>	<b>\$238,124</b>	<b>\$233,124</b>	<b>\$233,124</b>	<b>\$324,325</b>	
<b>486 INSURANCE</b>						
01-486-100 Ins.-Liability/Casualty	\$26,061.43	\$29,970	\$30,778	\$30,778	\$41,551	Reflects an anticipated 35% increase over 2015.
01-486-125 Insurance - Property	\$32,441.17	\$37,307	\$38,962	\$38,962	\$52,599	Reflects an anticipated 35% increase over 2015.
01-486-150 Insurance - Automobile	\$42,078.50	\$48,391	\$51,130	\$51,130	\$68,671	Reflects a 35% increase over 2015 rate.
01-486-300 Ins.-Police Prof.	\$35,155.90	\$41,579	\$42,117	\$42,117	\$56,858	Reflects an anticipated 35% increase over 2015 rate.
01-486-400 Ins.-Public Officials	\$29,799.00	\$34,269	\$37,124	\$37,124	\$42,693	Reflects an anticipated 15% increase over 2015 rate.
01-486-500 Umbrella Policy	\$25,826.00	\$29,700	\$31,948	\$31,948	\$43,130	Reflects an anticipated 35% increase over 2015 rate.
01-486-910 Ins.-Prop. Valuation	\$0.00	\$2,500	\$0	\$0	\$2,500	
<b>Total:</b>	<b>\$191,362.00</b>	<b>\$223,716</b>	<b>\$232,059</b>	<b>\$232,059</b>	<b>\$308,002</b>	
<b>491 MISCELLANEOUS EXPENSE</b>						
01-491-194 Retiree Health Benefits	\$0.00	\$0	\$103,334	\$0	\$0	Budgeted to Police Dept budget. This account acts as a depository until these costs are expensed out of the other line item.
01-491-197 Employee EAP	\$2,289.60	\$2,350	\$2,333	\$2,333	\$2,350	
<b>Total:</b>	<b>\$2,289.60</b>	<b>\$2,350</b>	<b>\$105,666</b>	<b>\$2,333</b>	<b>\$2,350</b>	
<b>493 INTERGOVERNMENTAL</b>						
01-493-299 COG-Rad Reimb.	\$951.36	\$5,000	\$0	\$2,500	\$5,000	
01-493-300 COG-MSF Costs	\$17,290.51	\$18,000	\$15,102	\$17,500	\$18,000	
01-493-301 CDBG-Local Share	\$590.00	\$20,000	\$33,290	\$33,290	\$20,000	
<b>Total:</b>	<b>\$18,831.87</b>	<b>\$43,000</b>	<b>\$48,392</b>	<b>\$53,290</b>	<b>\$43,000</b>	

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>01 GENERAL FUND</b>						
<b>495 INTERFUND TRANSFERS</b>						
01-495-040 Transfer to Sewer Fund	\$17,500.00	\$17,500	\$0	\$17,500	\$17,500	Sixth payment to Sewer Fund for legal settlement in 2010.
01-495-104 Transfer to Pension Fund	\$351,890.00	\$472,000	\$0	\$471,827	\$436,661	
01-495-105 Transfer to Library Fund	\$0.00	\$344,410	\$0	\$344,410	\$338,000	Tax revenue.
<b>Total:</b>	<b>\$369,390.00</b>	<b>\$833,910</b>	<b>\$0</b>	<b>\$833,737</b>	<b>\$792,161</b>	
<b>499 GRANTS/SPECIAL PROJECTS</b>						
01-499-125 2013 JAG Grant	\$6,923.31	\$0	\$0	\$0	\$11,469	
01-499-126 2014 JAG Grant	\$0.00	\$28,000	\$0	\$0	\$28,000	Purchase of four video surveillance cameras.
01-499-130 Ballistic Vest Grant	\$0.00	\$0	\$0	\$0	\$25,000	
01-499-300 DEP-Recycling Grant-904	\$125.00	\$4,000	\$0	\$0	\$4,000	Equals amount of revenue anticipated to be received.
01-499-302 Recycling Costs	\$0.00	\$0	\$125	\$125	\$0	
01-499-404 DCED - Façade Improvement	\$1,778.79	\$0	\$0	\$0	\$0	This amount represents the balance of funds to be expended for these projects.
01-499-990 Cash Balance Ending	\$0.00	\$114,205	\$0	\$0	\$585,382	Projected fund balance 12/31/16.
<b>Total:</b>	<b>\$8,827.10</b>	<b>\$146,205</b>	<b>\$125</b>	<b>\$125</b>	<b>\$653,851</b>	
<b>Total GENERAL FUND Expenditure</b>	<b>\$10,586,028.77</b>	<b>\$11,692,098</b>	<b>\$8,086,368</b>	<b>\$10,561,361</b>	<b>\$12,181,679</b>	

## FUND BALANCES

**PENSION FUND**

	30,468.00	Audited Beginning Fund Balance as of 1/1/15	
	471,834.00	Projected Revenue 1/1 through 12/31/15	
	<u>471,827.00</u>	Projected Expenditures 1/1 through 12/31/15	
	30,475.00	Projected Fund Balance 12/31/15	
	30,475.00	Projected Beginning Fund Balance 1/1/16	467,141.00
	436,666.00	Budgeted Revenues 2016	
	<u>436,661.00</u>	Budgeted Expenditures 2016	467,141.00
	30,480.00	Projected Ending Fund Balance 12/31/16	

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>04 PENSION RESERVE FUND</b>						
<b>Revenue</b>						
<b>341 INTEREST / RENTS</b>						
04-341-100 Interest	\$23.47	\$36	\$5	\$7	\$5	
Total:	\$23.47	\$36	\$5	\$7	\$5	
<b>392 INTERFUND TRANSFERS</b>						
04-392-104 Transfer from GL Fund	\$351,890.00	\$472,000	\$0	\$471,827	\$436,661	State Aid in the amount of \$259,491 is anticipated for 2016 plus an additional \$177,170 from the General Fund to cover the MMO's.
Total:	\$351,890.00	\$472,000	\$0	\$471,827	\$436,661	
<b>399 GRANTS</b>						
04-399-990 Cash Balance Forward	\$0.00	\$4,308	\$0	\$0	\$30,475	Projected fund balance as of 12/31/15.
Total:	\$0.00	\$4,308	\$0	\$0	\$30,475	
<b>Total PENSION RESERVE FUND Revenue</b>	<b>\$351,913.47</b>	<b>\$476,344</b>	<b>\$5</b>	<b>\$471,834</b>	<b>\$467,141</b>	

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>04 PENSION RESERVE FUND</b>						
<b><u>Expenditure</u></b>						
<b>400 GENERAL GOVERNMENT</b>						
04-400-620 GL Employee Pension Plan	\$131,084.00	\$153,739	\$153,739	\$153,739	\$144,078	2016 MMO.
<b>Total:</b>	\$131,084.00	\$153,739	\$153,739	\$153,739	\$144,078	
<b>410 POLICE DEPARTMENT</b>						
04-410-620 Police Pension Plan	\$220,806.00	\$318,088	\$318,088	\$318,088	\$292,583	2016 MMO.
<b>Total:</b>	\$220,806.00	\$318,088	\$318,088	\$318,088	\$292,583	
<b>499 GRANTS/SPECIAL PROJECTS</b>						
04-499-990 Cash Balance Ending	\$0.00	\$4,517	\$0	\$0	\$30,480	Projected ending fund balance 12/31/16.
<b>Total:</b>	\$0.00	\$4,517	\$0	\$0	\$30,480	
<b>Total PENSION RESERVE FUND Expenditure</b>	\$351,890.00	\$476,344	\$471,827	\$471,827	\$467,141	

## FUND BALANCES

### LIBRARY FUND

-41,616.00	Audited Beginning Fund Balance as of 1/1/15	
667,594.00	Projected Revenue 1/1 through 12/31/15	
<u>628,221.00</u>	Projected Expenditures 1/1 through 12/31/15	
-2,243.00	Projected Fund Balance 12/31/15	
-2,243.00	Projected Beginning Fund Balance 1/1/16	656,080.00
658,323.00	Budgeted Revenues 2016	
<u>651,887.00</u>	Budgeted Expenditures 2016	656,080.00
4,193.00	Projected Ending Fund Balance 12/31/16	

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>05 LIBRARY FUND</b>						
<b>Revenue</b>						
<b>301 REAL ESTATE TAXES</b>						
05-301-101 Real Estate Taxes	\$381,748.41	\$344,410	\$0	\$344,410	\$338,000	
05-301-350 Real Estate - Del	\$0.00	\$40,000	\$0	\$40,000	\$44,500	
<b>Total:</b>	<b>\$381,748.41</b>	<b>\$384,410</b>	<b>\$0</b>	<b>\$384,410</b>	<b>\$382,500</b>	
<b>330 FINES / FORFEITS</b>						
05-330-100 Fines	\$14,775.29	\$11,000	\$15,080	\$14,000	\$10,500	
<b>Total:</b>	<b>\$14,775.29</b>	<b>\$11,000</b>	<b>\$15,080</b>	<b>\$14,000</b>	<b>\$10,500</b>	
<b>341 INTEREST / RENTS</b>						
05-341-200 Eastridge Rent	\$4,950.00	\$4,800	\$400	\$400	\$0	Church no longer renting space.
<b>Total:</b>	<b>\$4,950.00</b>	<b>\$4,800</b>	<b>\$400</b>	<b>\$400</b>	<b>\$0</b>	
<b>355 INTERGOVERNMENTAL REVENUES</b>						
05-355-500 State Funds	\$69,686.00	\$69,200	\$67,711	\$69,971	\$69,813	State funding level projected @ 2015 level of \$60,613 plus annual PA Gaming revenue at approximately \$2,300 per qtr.
05-355-600 County (ACLA) Funds	\$178,661.00	\$185,189	\$133,197	\$183,724	\$185,500	2016 RAD funding as projected by ACLA.
<b>Total:</b>	<b>\$248,347.00</b>	<b>\$254,389</b>	<b>\$200,908</b>	<b>\$253,695</b>	<b>\$255,313</b>	
<b>380 MISCELLANEOUS</b>						
05-380-100 Photocopying/Printing	\$0.00	\$0	\$0	\$7,400	\$8,150	
05-380-105 Donations	\$1,866.39	\$1,000	\$1,661	\$1,486	\$1,000	
05-380-800 Misc. Funds	\$2,583.42	\$500	\$110	\$780	\$860	

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>05 LIBRARY FUND</b>						
<b>Total:</b>	\$4,449.81	\$1,500	\$1,771	\$9,666	\$10,010	
<b>399 GRANTS</b>						
05-399-101 Lifetime Arts Grant	\$0.00	\$0	\$2,358	\$2,923	\$0	One time national grant for arts programming for patrons 55+.
05-399-102 Sprout City Learning Grant		\$0	\$5	\$2,500	\$0	Grant for children's programming.
05-399-990 Cash Balance Forward	\$0.00	\$108,269	\$0	\$0	(\$2,243)	Projected fund balance as of 12/31/15.
<b>Total:</b>	\$0.00	\$108,269	\$2,363	\$5,423	(\$2,243)	
<b>Total LIBRARY FUND Revenue</b>	\$654,270.51	\$764,368	\$220,521	\$667,594	\$656,080	



# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description		2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>05</b>	<b>LIBRARY FUND</b>						
05-459-194	Health Insurance	\$95,475.61	\$93,596	\$93,450	\$112,678	\$116,404	No increase for medical insurance for 2016.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Health - Husband & Wife (2)				\$50,220	\$50,220	
02	Health - Single (6)				\$55,925	\$55,925	
03	Dental - Family (2)				\$2,560	\$2,560	
04	Dental - Single (6)				\$2,476	\$2,476	
05	Vision - Family (2)				\$204	\$204	
06	Vision - Single (6)				\$354	\$354	
07	Life Insurance (8)				\$1,805	\$1,805	
08	AD&D (8)				\$2,749	\$2,749	
09	Service charge (8)				\$111	\$111	
05-459-199	Deferred Compensation	\$3,634.60	\$3,626	\$3,233	\$3,556	\$3,431	
05-459-210	Office Supplies	\$2,659.51	\$2,200	\$3,168	\$4,100	\$4,400	Includes ink cartridges, toner and copier paper for 4 printers and 3 copiers.
05-459-214	Postage	\$7.01	\$125	\$53	\$102	\$102	
05-459-245	Training/Testing	\$418.09	\$500	\$1,067	\$1,102	\$500	All Library employees working over 20 hours per week are expected to earn continuing education credits.
05-459-250	Printing	\$0.00	\$400	\$0	\$0	\$400	
05-459-252	Publications	\$90,034.91	\$78,818	\$59,481	\$78,818	\$79,720	Adult and children's books and AV materials for the year. Baker & Taylor account for approx. 75% of materials. State funding mandates this expense must equal 12% of the total library operating budget.
05-459-321	Telephone	\$3,420.65	\$3,600	\$3,374	\$3,619	\$3,700	Averaging \$380 per month.
05-459-340	Advertising	\$439.70	\$2,000	\$90	\$90	\$500	

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes																								
<b>05 LIBRARY FUND</b>																														
05-459-350 Contracted Services	\$9,693.25	\$7,876	\$5,862	\$7,276	\$7,276																									
<table border="1"> <thead> <tr> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> </tr> </thead> <tbody> <tr> <td>01 Copier lease @ \$293/mo.</td> <td>\$3,516</td> <td>\$3,516</td> <td>\$3,516</td> </tr> <tr> <td>02 Fire alarm Eastridge @ \$75/qtr.</td> <td>\$300</td> <td>\$300</td> <td>\$300</td> </tr> <tr> <td>03 Security system @ \$30/mo.</td> <td>\$360</td> <td>\$360</td> <td>\$360</td> </tr> <tr> <td>04 Copier usage</td> <td>\$3,600</td> <td>\$3,000</td> <td>\$3,000</td> </tr> <tr> <td>05 ABC fire extinguishers</td> <td>\$100</td> <td>\$100</td> <td>\$100</td> </tr> </tbody> </table>								Department	Manager	Council	01 Copier lease @ \$293/mo.	\$3,516	\$3,516	\$3,516	02 Fire alarm Eastridge @ \$75/qtr.	\$300	\$300	\$300	03 Security system @ \$30/mo.	\$360	\$360	\$360	04 Copier usage	\$3,600	\$3,000	\$3,000	05 ABC fire extinguishers	\$100	\$100	\$100
	Department	Manager	Council																											
01 Copier lease @ \$293/mo.	\$3,516	\$3,516	\$3,516																											
02 Fire alarm Eastridge @ \$75/qtr.	\$300	\$300	\$300																											
03 Security system @ \$30/mo.	\$360	\$360	\$360																											
04 Copier usage	\$3,600	\$3,000	\$3,000																											
05 ABC fire extinguishers	\$100	\$100	\$100																											
05-459-352 Contracted-Cleaning	\$986.04	\$1,560	\$1,318	\$1,552	\$1,560	Approximately \$85 per month plus \$135/qtr for upper floor at Eastridge.																								
05-459-359 Contracted-Programs	\$2,500.57	\$4,000	\$3,200	\$4,000	\$4,400	Special programs including guest speakers. Adding programming for Seniors through the Lifetime Arts Program. Children's Summer Reading and other programming also included.																								
05-459-360 Utilities-Eastridge	\$11,741.47	\$11,580	\$7,385	\$11,490	\$11,580																									
<table border="1"> <thead> <tr> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> </tr> </thead> <tbody> <tr> <td>01 Electric @ \$450/mo.</td> <td>\$5,400</td> <td>\$5,400</td> <td>\$5,400</td> </tr> <tr> <td>02 Water @ \$40/mo.</td> <td>\$480</td> <td>\$480</td> <td>\$480</td> </tr> <tr> <td>03 Gas @ \$900/mo winter, \$50/mo. Summer</td> <td>\$5,700</td> <td>\$5,700</td> <td>\$5,700</td> </tr> </tbody> </table>								Department	Manager	Council	01 Electric @ \$450/mo.	\$5,400	\$5,400	\$5,400	02 Water @ \$40/mo.	\$480	\$480	\$480	03 Gas @ \$900/mo winter, \$50/mo. Summer	\$5,700	\$5,700	\$5,700								
	Department	Manager	Council																											
01 Electric @ \$450/mo.	\$5,400	\$5,400	\$5,400																											
02 Water @ \$40/mo.	\$480	\$480	\$480																											
03 Gas @ \$900/mo winter, \$50/mo. Summer	\$5,700	\$5,700	\$5,700																											
05-459-369 Mortgage-Eastridge	\$166,100.00	\$16,610	\$45,678	\$0	\$0	Eastridge Branch building expensed entirely in 2014.																								
05-459-375 Computer Maint.	\$2,700.00	\$300	\$0	\$300	\$300																									
05-459-420 Dues, Memberships	\$968.00	\$900	\$0	\$450	\$450																									
<table border="1"> <thead> <tr> <th></th> <th>Department</th> <th>Manager</th> <th>Council</th> </tr> </thead> <tbody> <tr> <td>01 PA Library Association</td> <td></td> <td>\$450</td> <td>\$450</td> </tr> </tbody> </table>								Department	Manager	Council	01 PA Library Association		\$450	\$450																
	Department	Manager	Council																											
01 PA Library Association		\$450	\$450																											
05-459-460 Meetings/Conferences	\$785.49	\$1,200	\$2,079	\$2,100	\$1,462	Includes the annual PA Library Association Conference.																								
05-459-492 Miscellaneous Expense	\$15,308.00	\$0	\$0	\$0	\$0																									
05-459-730 Contract Svcs.-Obsole	\$14,141.68	\$14,500	\$14,538	\$14,913	\$15,935	Rental costs for 27 eiNetwork computers at approximately \$6,088 semi-annually plus leasing costs for site servers and Edge Equipment. 2016 - 6 laptops for proposed computer classes and daily use.																								
05-459-740 Major Equipment	\$2,076.06	\$3,023	\$1,488	\$1,500	\$0																									



## FUND BALANCES

STOREFRONT IMPROVEMENT	43,347.00	Audited Beginning Fund Balance as of 1/1/15	
GRANT PROGRAM	0.00	Projected Revenue 1/1 through 12/31/15	
	<u>0.00</u>	Projected Expenditures 1/1/ through 12/31/15	
	43,347.00	Projected Fund Balance 12/31/15	
	43,347.00	Projected Beginning Fund Balance 1/1/16	43,347.00
	0.00	Budgeted Revenues 2016	
	<u>43,347.00</u>	Budgeted Expenditures 2016	43,347.00
	0.00	Projected Ending Fund Balance 12/31/16	

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkesburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<u>15</u> <u>STOREFRONT IMP GRANT PROGRAM</u>						
<u>Revenue</u>						
<u>399</u> <u>GRANTS</u>						
15-399-990    Cash Balance Forward	\$0.00	\$43,347	\$0	\$43,347	\$43,347	Projected fund balance 12/31/15.
Total:	\$0.00	\$43,347	\$0	\$43,347	\$43,347	
tal STOREFRONT IMP GRANT PROGRAM Revenue	\$0.00	\$43,347	\$0	\$43,347	\$43,347	

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkesburg Borough

<u>Ledger Account Description</u>	<u>2014 Year End</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Projected YE</u>	<u>2016 Adopted</u>	<u>Notes</u>
<b>15    <u>STOREFRONT IMP GRANT PROGRAM</u></b>						
<b><u>Expenditure</u></b>						
<b>465    <u>Contrib., Grants, Subsidies</u></b>						
15-465-500    Contributions, Subsidies	\$1,487.62	\$43,347	\$0	\$43,347	\$43,347	
<b>Total:</b>	\$1,487.62	\$43,347	\$0	\$43,347	\$43,347	
 STOREFRONT IMP GRANT PROGRAM Expenditure	\$1,487.62	\$43,347	\$0	\$43,347	\$43,347	

## FUND BALANCES

<b>CAPITAL IMPROVEMENT FUND</b>	351,754.00 3,003,744.00 <u>168,687.00</u> 3,186,811.00  3,186,811.00 2,000.00 <u>3,030,457.00</u> 158,354.00	Audited Beginning Fund Balance as of 1/1/15 Projected Revenue 1/1 through 12/31/15 Projected Expenditures 1/1/ through 12/31/15 Projected Fund Balance 12/31/15  Projected Beginning Fund Balance 1/1/16 Budgeted Revenues 2016 Budgeted Expenditures 2016 Projected Ending Fund Balance 12/31/16	3,188,811.00     3,188,811.00
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# Fiscal Year 2016 Budget

STANDARD MODEL

Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>30 CAPITAL IMPROVEMENT FUND</b>						
<b>Revenue</b>						
<b>341 INTEREST / RENTS</b>						
30-341-100 Interest	\$54.40	\$25	\$279	\$795	\$2,000	
Total:	\$54.40	\$25	\$279	\$795	\$2,000	
<b>380 MISCELLANEOUS</b>						
30-380-100 Miscellaneous Revenue	\$166,100.00	\$0	\$0	\$0	\$0	
Total:	\$166,100.00	\$0	\$0	\$0	\$0	
<b>393 PROCEEDS OF DEBT</b>						
30-393-120 Bond Proceeds	\$0.00	\$0	\$3,002,949	\$3,002,949	\$0	
Total:	\$0.00	\$0	\$3,002,949	\$3,002,949	\$0	
<b>395 OTHER FUNDING SOURCES</b>						
30-395-200 Transfer from Library Fund	\$0.00	\$16,610	\$33,220	\$0	\$0	
Total:	\$0.00	\$16,610	\$33,220	\$0	\$0	
<b>399 GRANTS</b>						
30-399-100 Ferguson Playground Project	\$89,000.00	\$0	\$89,000	\$0	\$0	Grant award from CFA, GTRP grant.
30-399-990 Cash Balance Forward	\$0.00	\$183,355	\$0	\$0	\$3,186,811	Projected fund balance 12/31/15.
Total:	\$89,000.00	\$183,355	\$89,000	\$0	\$3,186,811	
<b>Total CAPITAL IMPROVEMENT FUND Revenue</b>	<b>\$255,154.40</b>	<b>\$199,990</b>	<b>\$3,125,448</b>	<b>\$3,003,744</b>	<b>\$3,188,811</b>	

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>30 CAPITAL IMPROVEMENT FUND</b>						
<b><u>Expenditure</u></b>						
<b>408 ENGINEERING</b>						
30-408-350 Engineering	\$2,115.00	\$15,000	\$0	\$0	\$0	10% of 2015 project costs.
Total:	\$2,115.00	\$15,000	\$0	\$0	\$0	
<b>409 BUILDINGS / PLANTS</b>						
30-409-741 Salt Storage	\$0.00	\$0	\$0	\$0	\$75,000	Repairs to roof of salt storage.
30-409-750 Building Improvements	\$0.00	\$0	\$0	\$0	\$250,000	
Total:	\$0.00	\$0	\$0	\$0	\$325,000	
<b>410 POLICE DEPARTMENT</b>						
30-410-750 Building Renovations	\$3,400.00	\$0	\$0	\$0	\$0	Police Department Renovation Project completed in 2013.
Total:	\$3,400.00	\$0	\$0	\$0	\$0	
<b>414 PLANNING / CODES</b>						
30-414-314 Redevelop Borough Property	\$0.00	\$0	\$0	\$0	\$1,250,000	
			<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01 Demolitions				\$500,000	\$500,000	
02 Ardmore wall				\$500,000	\$500,000	
03 Design/Studies/Feasibility				\$250,000	\$250,000	
Total:	\$0.00	\$0	\$0	\$0	\$0	\$1,250,000
<b>430 PUBLIC WORKS</b>						
30-430-740 Heavy Equipment & Vehicles	\$127,438.00	\$20,000	\$46,334	\$23,167	\$0	Purchased new tractor in 2015.
30-430-741 DPW Physical Plant	\$18,518.00	\$0	\$0	\$0	\$0	
30-430-742 Parking Fee Collection System	\$0.00	\$0	\$0	\$0	\$150,000	Parking Meter replacement.

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>30 CAPITAL IMPROVEMENT FUND</b>						
<b>Total:</b>	\$145,956.00	\$20,000	\$46,334	\$23,167	\$150,000	
<b>438 STREET MAINTENANCE</b>						
30-438-741 Dump Truck/Shredder	\$0.00	\$0	\$0	\$0	\$175,000	
30-438-742 Street Reconstruction	\$0.00	\$0	\$0	\$0	\$250,000	
30-438-743 2015 Street Sweeper	\$0.00	\$62,747	\$50,000	\$50,000	\$30,457	
30-438-744 Contractual	\$0.00	\$0	\$0	\$0	\$50,000	LED conversion of street lights.
30-438-745 Decorative Lighting Repair	\$0.00	\$75,000	\$52,800	\$52,800	\$50,000	
30-438-746 Street Sign Replacement	\$0.00	\$17,505	\$42,720	\$42,720	\$25,000	A contract has been awarded for this project.
<b>Total:</b>	\$0.00	\$155,252	\$145,520	\$145,520	\$580,457	
<b>454 RECREATION</b>						
30-454-743 Parks Improvements	\$250,050.97	\$0	\$0	\$0	\$725,000	
			<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01 New park to replace Johnston				\$400,000	\$400,000	
02 Fence project (Holmes & Park)				\$125,000	\$125,000	
03 Whitney Park Entrance				\$100,000	\$100,000	
04 Whitney Park contribution				\$100,000	\$100,000	
<b>Total:</b>	\$250,050.97	\$0	\$0	\$0	\$725,000	
<b>499 GRANTS/SPECIAL PROJECTS</b>						
30-499-990 Cash Balance Ending	\$0.00	\$9,738	\$0	\$0	\$158,354	Projected fund balance 12/31/16.
<b>Total:</b>	\$0.00	\$9,738	\$0	\$0	\$158,354	
<b>Total CAPITAL IMPROVEMENT FUND Expenditure</b>	\$401,521.97	\$199,990	\$191,854	\$168,687	\$3,188,811	

## FUND BALANCES

### LIQUID FUELS FUND

	54,146.00	Audited Beginning Fund Balance as of 1/1/15	
	346,964.00	Projected Revenue 1/1 through 12/31/15	
	<u>346,964.00</u>	Projected Expenditures 1/1 through 12/31/15	
	54,146.00	Projected Fund Balance 12/31/15	
	54,146.00	Projected Beginning Fund Balance 1/1/16	448,806.00
	394,660.00	Budgeted Revenues 2016	
	<u>394,660.00</u>	Budgeted Expenditures 2016	448,806.00
	54,146.00	Projected Ending Fund Balance 12/31/16	

# Fiscal Year 2016 Budget

STANDARD MODEL

Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>35 LIQUID FUELS FUND</b>						
<b>Revenue</b>						
<b>341 INTEREST / RENTS</b>						
35-341-100 Interest	\$29.18	\$36	\$19	\$25	\$25	Averaging \$2.00 per month.
Total:	\$29.18	\$36	\$19	\$25	\$25	
<b>355 INTERGOVERNMENTAL REVENUES</b>						
35-355-100 Intergovernmental	\$314,930.13	\$335,775	\$346,939	\$346,939	\$394,635	
35-355-700 Intergovernmental	\$0.00	\$0	\$0			
Total:	\$314,930.13	\$335,775	\$346,939	\$346,939	\$394,635	
<b>399 GRANTS</b>						
35-399-990 Cash Balance Forward	\$0.00	\$59,904	\$0	\$0	\$54,146	Projected fund balance 12/31/15.
Total:	\$0.00	\$59,904	\$0	\$0	\$54,146	
Total LIQUID FUELS FUND Revenue	\$314,959.31	\$395,715	\$346,957	\$346,964	\$448,806	

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description		2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>35</b>	<b><u>LIQUID FUELS FUND</u></b>						
	<b><u>Expenditure</u></b>						
<b>432</b>	<b><u>WINTER MAINTENANCE</u></b>						
35-432-246	Winter Materials	\$170,356.44	\$206,154	\$160,353	\$175,000	\$180,154	
				Department	Manager	Council	
	01 2,600 tons @ \$69.29 per ton				\$180,154	\$180,154	
35-432-730	Dump Truck	\$0.00	\$0	\$0			
	Total:	\$170,356.44	\$206,154	\$160,353	\$175,000	\$180,154	
<b>495</b>	<b><u>INTERFUND TRANSFERS</u></b>						
35-495-100	Transfer GL Fund	\$141,355.25	\$179,561	\$0	\$171,964	\$214,506	Transfer to GF for a portion of street lighting costs.
	Total:	\$141,355.25	\$179,561	\$0	\$171,964	\$214,506	
<b>499</b>	<b><u>GRANTS/SPECIAL PROJECTS</u></b>						
35-499-990	Cash Balance Ending	\$0.00	\$10,000	\$0	\$0	\$54,146	Projected ending fund balance 12/31/16.
	Total:	\$0.00	\$10,000	\$0	\$0	\$54,146	
	<b>Total LIQUID FUELS FUND Expenditure</b>	<b>\$311,711.69</b>	<b>\$395,715</b>	<b>\$160,353</b>	<b>\$346,964</b>	<b>\$448,806</b>	

## FUND BALANCES

<b>SEWER FUND</b>	738,858.00 2,840,763.00 <u>2,749,931.00</u> 829,690.00	Audited Beginning Fund Balance as of 1/1/15 Projected Revenue 1/1 through 12/31/15 Projected Expenditures 1/1 through 12/31/15 Projected Fund Balance 12/31/15	
	829,690.00 2,715,527.00 <u>3,261,434.00</u> 283,783.00	Projected Beginning Fund Balance 1/1/16 Budgeted Revenues 2016 Budgeted Expenditures 2016 Projected Ending Fund Balance 12/31/16	3,545,217.00  3,545,217.00

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes	
<b>40</b> <b>SANITARY SEWER FUND</b>							
<b>Revenue</b>							
<b>341</b> <b>INTEREST / RENTS</b>							
40-341-100    Interest	\$444.57	\$420	\$227	\$295	\$300	Averaging \$25.00 per month.	
<b>Total:</b>	\$444.57	\$420	\$227	\$295	\$300		
<b>364</b> <b>MSF FEES</b>							
40-364-101    Sewer Fees	\$962,543.52	\$788,307	\$690,976	\$1,035,000	\$914,834	Appx. 5,300 accounts at average annual consumption of 49 K gallons per year. Current quarterly base rate is \$11.78. Wilkinsburg current rate is \$1.50 per K, increased from \$1.19 in 2011. An 11% increase will be adopted by ALCOSAN for 2016.	
			<b>Department</b>	<b>Manager</b>	<b>Council</b>		
01    ALCOSAN @ \$13.07				\$277,084	\$277,084		
02    Wilkinsburg @ \$1.50				\$389,550	\$389,550		
03    Additional budgeted to approximate actuals.				\$300,000	\$300,000		
04    \$1.50 charge per bill				(\$31,800)	(\$31,800)		
05    Less 3% collection to WPJWA				(\$20,000)	(\$20,000)		
40-364-102    Sewer Fees-Surcharge	\$1,575,620.74	\$1,613,209	\$1,397,095	\$1,773,830	\$1,769,393	ALCOSAN surcharge rate is currently \$5.61 per K. An 11% increase will be adopted by ALCOSAN for 2016.	
			<b>Department</b>	<b>Manager</b>	<b>Council</b>		
01    \$6.23 per K				\$1,617,931	\$1,617,931		
02    Additional budgeted to approximate actuals				\$200,000	\$200,000		
03    Less 3% collections to WPJWA				(\$48,538)	(\$48,538)		
40-364-106    ALCOSAN Rebate	\$13,359.01	\$13,000	\$14,138	\$14,138	\$13,500	An annual one-time rebate.	
<b>Total:</b>	\$2,551,523.27	\$2,414,516	\$2,102,209	\$2,822,968	\$2,697,727		
<b>380</b> <b>MISCELLANEOUS</b>							
40-380-100    Misc Revenue	\$31,931.00	\$0	\$0	\$0	\$0		
<b>Total:</b>	\$31,931.00	\$0	\$0	\$0	\$0		
<b>395</b> <b>OTHER FUNDING SOURCES</b>							

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description	<u>2014 Year End</u>	<u>2015 Budget</u>	<u>2015 Actual</u>	<u>2015 Projected YE</u>	<u>2016 Adopted</u>	<u>Notes</u>
<b>40</b> <b><u>SANITARY SEWER FUND</u></b>						
40-395-040    Transfer from GL Fund	\$17,500.00	\$17,500	\$0	\$17,500	\$17,500	Fifth of ten payments to Sewer Fund for legal settlement in 2010.
<b>Total:</b>	\$17,500.00	\$17,500	\$0	\$17,500	\$17,500	
<b>399</b> <b><u>GRANTS</u></b>						
40-399-990    Cash Balance Forward	\$0.00	\$811,458	\$0	\$0	\$829,690	Projected fund balance 12/31/15.
<b>Total:</b>	\$0.00	\$811,458	\$0	\$0	\$829,690	
<b>Total SANITARY SEWER FUND Revenue</b>	\$2,601,398.84	\$3,243,894	\$2,102,437	\$2,840,763	\$3,545,217	

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
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**40**    SANITARY SEWER FUND

Expenditure

**408**    ENGINEERING

40-408-350	Engineering	\$44,923.80	\$36,500	\$16,959	\$36,660	\$37,000
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			Department	Manager	Council	
01	Sewage			\$15,000	\$15,000	
02	Sewer Replacement			\$12,000	\$12,000	
03	Basin & Working Group Mtgs			\$1,500	\$1,500	
04	ALCOSAN Mtgs			\$500	\$500	
05	Feasibility Study			\$0	\$0	
06	Annual Wasteload Mgt Rpt			\$2,000	\$2,000	
07	Misc related to Interim CO			\$4,000	\$4,000	
08	Misc			\$2,000	\$2,000	
<b>Total:</b>		\$44,923.80	\$36,500	\$16,959	\$36,660	\$37,000

**409**    BUILDINGS / PLANTS

40-409-360	Pump Station Expense	\$69,043.23	\$55,880	\$46,917	\$64,110	\$75,880
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			Department	Manager	Council	
01	Water service @ \$70 per qtr			\$280	\$280	
02	Phone service @ \$50 per mo			\$600	\$600	
03	Electric service @ \$500 per mo			\$6,000	\$6,000	
04	Pump Station repairs			\$8,000	\$8,000	
05	Annual Maint & Renewals			\$5,000	\$5,000	
06	Certified Operator @ \$2500 per mo			\$30,000	\$30,000	
07	Misc (Rehabilitation per Certified Operator)			\$26,000	\$26,000	
<b>Total:</b>		\$69,043.23	\$55,880	\$46,917	\$64,110	\$75,880

**429**    DEPARTMENT 429

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description		2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>40</b>	<b><u>SANITARY SEWER FUND</u></b>						
40-429-100	Sewage Cost	\$2,007,827.20	\$2,100,000	\$1,637,297	\$2,280,000	\$2,500,000	The totals of the ALCOSAN quarterly base rate and ALCOSAN surcharge plus an additional \$500,000 to approximate actuals.
40-429-400	Sewer Repairs	\$18,828.71	\$32,000	\$28,238	\$30,000	\$227,000	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	CCTV Inspection				\$30,000	\$30,000	
02	Sewer Cleaning				\$30,000	\$30,000	
03	Source Flow Reduction Demonstration Project				\$100,000	\$100,000	
04	Flow Isolation Study				\$50,000	\$50,000	
05	Preliminary Flow Monitoring				\$10,000	\$10,000	
06	Emergency Repairs				\$7,000	\$7,000	
	<b>Total:</b>	\$2,026,655.91	\$2,132,000	\$1,665,535	\$2,310,000	\$2,727,000	

**430** PUBLIC WORKS

Ledger Account Description                      2014 Year End      2015 Budget      2015 Actual      2015 Projected YE      2016 Adopted                      Notes

**40      SANITARY SEWER FUND**

40-430-370    GL Fund Expense Reimb.                      \$328,276.00              \$339,161                      \$0                      \$339,161                      \$346,554                      Reimbursement of DPW costs for operation of sanitary sewer system.

			Department	Manager	Council	
01	Salary Director			\$18,750	\$18,750	
02	Salary Staff			\$148,023	\$148,023	
03	Longevity			\$383	\$383	
04	Overtime			\$13,730	\$13,730	
05	FICA			\$11,255	\$11,255	
06	Medicare			\$2,633	\$2,633	
07	UC Insurance			\$2,978	\$2,978	
08	Worker's Comp			\$25,059	\$25,059	
09	Health Insurance			\$78,291	\$78,291	
10	Telephone			\$1,571	\$1,571	
11	Radios & Maint			\$0	\$0	
12	Uniforms - Cash			\$1,600	\$1,600	
13	Uniforms - Clothing			\$640	\$640	
14	Vehicle Maint Insp			\$7,983	\$7,983	
15	Vehicle Fuel			\$12,261	\$12,261	
16	Vehicle Tires			\$2,395	\$2,395	
17	Vehicle Parts			\$4,790	\$4,790	
18	Major Equipment Lease			\$11,820	\$11,820	
19	Minor Equipment			\$958	\$958	
20	Deferred Comp			\$1,434	\$1,434	
<b>Total:</b>		<b>\$328,276.00</b>	<b>\$339,161</b>	<b>\$0</b>	<b>\$339,161</b>	<b>\$346,554</b>

**439      DEPARTMENT 439**

40-439-500    Sewer Replacement                      \$134,100.00              \$175,000                      \$0                      \$0                      \$75,000                      Center & Woodworth Project. Phase 1 was completed at a total cost of \$138,135. Phase 2 was completed at a total cost of \$228,006. 2014 costs reflect the costs associated with the Whitney Field Sewer Project.

# Fiscal Year 2016 Budget

STANDARD MODEL

# Wilkinsburg Borough

Ledger Account Description	2014 Year End	2015 Budget	2015 Actual	2015 Projected YE	2016 Adopted	Notes
<b>40</b> <b><u>SANITARY SEWER FUND</u></b>						
Total:	\$134,100.00	\$175,000	\$0	\$0	\$75,000	
<b>499</b> <b><u>GRANTS/SPECIAL PROJECTS</u></b>						
40-499-990    Cash Balance Ending	\$0.00	\$505,353	\$0	\$0	\$283,783	Projected ending fund balance 12/31/16.
Total:	\$0.00	\$505,353	\$0	\$0	\$283,783	
 Total SANITARY SEWER FUND Expenditure	 \$2,602,998.94	 \$3,243,894	 \$1,729,411	 \$2,749,931	 \$3,545,217	