BOROUGH OF WILKINSBURG

2014 BUDGET

ADOPTED DECEMBER 11, 2013

2014 BUDGET ADJUSTMENTS

Account No.	Preliminary Figures	Manager's Budget	Council's Budget	Variance	Comment
General Fund					
EIT - Delinquent 01.310.202	92,000	22,000	No change	0	Delinquencies are down with the tax collection change required by Act 32.
Rental Properties Lic 01.320.150	104,000	0	No change	0	Program will not be implemented in 2014.
Public Util Realty Tax 01.355.200	9,200	9,000	No change	0	Adjusted to reflect reduced amount based upon prior actuals.
Transfer from Liquid Fuels 01.395.100	200,000	145,961	No change	0	Reduced to reflect amount of monies available for transfer after covering salt costs for 2014.
Transfer from Sewer Fund 01.395.200	318,563	328,276	No change	0	Increased to include the costs for Major Equipment Lease and Minor Equipment.
DEP Recycling Grant 904 01.399.300	5,000	4,000	No change	0	Adjusted to reflect reduced amount based upon prior actuals.
Cash Balance Forward 01.399.910	1,386,342	1,298,665	1,397,060	98,395	Adjusted to account for changes made to projected revenue and expense.
Worker's Comp 01.401.193	4,864	5,680	No change	0	Increased due to anticipated premium increase to $284,000 from original estimated increase of $243,204.
Health Insurance 01.401.194	86,293	62,387	No change	0	Reduced to reflect actual rate increase of 2% as opposed to 12%.
Worker's Comp 01.402.193	4,864	5,680	No change	0	Increased due to anticipated premium increase to $284,000 from original estimated increase of $243,204.

2014 BUDGET ADJUSTMENTS

Account No.	Preliminary Figures	Manager's Budget	Council's Budget	Variance	Comment
Health Insurance 01.402.194	93,037	85,222	No change	0	Reduced to reflect actual rate increase of 2% as opposed to 12%.
EIT Commission 01.403.453	0	21,115	No change	0	Added to show cost of commission.
LST Commission 01.403.454	0	3,000	No change	0	Added to show cost of commission.
Salary Staff 01.410.112	1,561,912	1,471,912	No change	0	Reduced by the amount of the training costs for officers which is expensed to 410.174.
Worker's Comp 01.410.193	170,243	198,800	No change	0	Increased due to anticipated premium increase to $284,000 from original estimated increase of $243,204.
Health Insurance 01.410.194	668,485	699,738	No change	0	Reduced to reflect actual rate increase of 2% as opposed to 12%.
Major Equipment Lease 01.410.730	43,068	43,068	47,068	4,000	Increased to include first year lease payment on vehicle for Parking Enforcement.
Salary - Director 01.414.110	59,000	59,000	57,000	-2,000	Reduced due to elimination of one-time merit bonus.
Worker's Comp 01.414.193	4,864	5,680	No change	0	Increased due to anticipated premium increase to $284,000 from original estimated increase of $243,204.
Health Insurance 01.414.194	202,797	185,781	No change	0	Reduced to reflect actual rate increase of 2% as opposed to 12%.

2014 BUDGET ADJUSTMENTS

Account No.	Preliminary Figures	Manager's Budget	Council's Budget	Variance	Comment
Worker's Comp 01.430.193	58,369	68,160	No change	0	Increased due to anticipated premium increase to $284,000 from original estimated increase of $243,204.
Health Insurance 01.430.194	316,134	287,666	No change	0	Reduced to reflect actual rate increase of 2% as opposed to 12%.
Contracted Services Traffic Signals 01.433.352	2,000	2,000	22,000	20,000	Increased for Traffic Circulation Study.
Contracted Services 01.451.352	8,500	46,505	No change	0	Increased to allocate $40,000 for parks improvements and maintenance.
Insurance Automobile 01.486.150	42,727	44,727	No change	0	Increased to reflect additional premium increase.
Insurance Public Officials 01.486.400	24,742	25,675	No change	0	Increased to reflect additional premium increase.
Insurance Umbrella Policy 01.486.500	19,162	19,523	No change	0	Increased to reflect additional premium increase.
Transfer to Pension Fund 01.495.104	280,000	325,000	No change	0	Increased to cover cost of MMO's which is in excess of anticipated amount of State Aid.
DEP Recycling Grant 904 01.499.300	5,000	4,000	No change	0	Adjusted to equal anticipated revenue.
Cash Balance Ending 01.499.990	654,577	330,616	407,011	76,395	Adjusted due to changes made to Cash Balance Forward and 2014 budget figures.

2014 BUDGET ADJUSTMENTS

Account No.	Preliminary Figures	Manager's Budget	Council's Budget	Variance	Comment
Pension Reserve Fund					
Cash Balance Forward 04.399.990	33,875	33,875	30,443	-3,432	Adjusted to account for changes made to projected revenue and expense.
Cash Balance Ending 04.499.990	7,753	7,753	4,321	-3,432	Adjusted due to changes made to Cash Balance Forward.
Library Fund					
Cash Balance Forward 05.399.990	103,896	86,560	86,010	-550	Adjusted to account for changes made to projected revenue and expense.
Cash Balance Ending 05.499.990	103,986	86,560	86,010	-550	Adjusted due to changes made to Cash Balance Forward.
Capital Improvement Fund					
Cash Balance Forward 30.399.990	Not provided	484,255	451,248	-33,007	Adjusted to account for changes made to projected revenue and expense.
Heavy Equip & Vehicles 30.430.740	200,000	200,000	170,000	-30,000	Reduced to balance fund budget due to changes to YE projection for Engineering for capital projects.
Street Reconstruction 30.438.742	100,000	0	No change	0	Eliminated paving of Hay Street. Grant funding will be sought.
Parks Improvements 30.454.743	90,000	0	No change	0	$40,000 budgeted to General Fund.

2014 BUDGET ADJUSTMENTS

Account No.	Preliminary Figures	Manager's Budget	Council's Budget	Variance	Comment
Cash Balance Ending 30.499.990	Not provided	4,940	1,933	-3,007	Adjusted due to changes made to Cash Balance Forward and 2014 budget figures.
Liquid Fuels					
Cash Balance Forward 35.399.990	24,039	24,039	55,017	30,978	Adjusted to account for changes made to projected revenue and expense.
Cash Balance Ending 35.499.990	9,913	9,913	40,891	30,978	Adjusted due to changes made to Cash Balance Forward.
Sanitary Sewer Fund					
GF Expense Reimb 40.430.370	314,168	328,276	No change	0	Adjusted to increase costs for Major Equipment Lease and Minor Equipment.
Cash Balance Forward 40.399.990	641,731	641,731	641,631	-100	Adjusted to account for changes made to projected revenue and expense.
Cash Balance Ending 40.499.990	404,594	390,486	390,386	-100	Adjusted due to changes made to Cash Balance Forward and 2014 budget figures.

FUND BALANCES

GENERAL FUND	1,300,493.00	Audited Beginning Fund Balance as of 1/1/13	
	10,511,824.00	Projected Revenue 1/1 through 12/31/13	
	10,415,257.00	Projected Expenditures 1/1/ through 12/31/13	
	1,397,060.00	Projected Fund Balance 12/31/13	
	1,397,060.00	Projected Beginning Fund Balance 1/1/14	11,677,078.00
	10,280,018.00	Budgeted Revenues 2014	
	11,270,067.00	Budgeted Expenditures 2014	11,677,078.00
	407,011.00	Projected Ending Fund Balance 12/31/14	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
Revenue							
301	REAL ESTATE TAXES						
01-301-101	Real Estate Current	$3,408,562.48	$3,368,257	($3,723,957)	$3,750,000	$3,765,440	The 2013 assessed value, under the County-wide reassessment and issued in January, was $450,687,668 and up from the 2012 value of approximately $356,824,045. The total taxable assessed value on 9/6/13 was $411,343,545 and is expected to reduce to roughly $400,000,000 with appeals pending. Each tax revenue estimate assumes 2% discount and 20% uncollectable. General purposes millage rate is 11.48.
01-301-102	Real Estate - Debt Service	$209,455.12	$434,235	($480,031)	$485,000	$485,400	Millage for debt service is 1.48.
01-301-103	Real Estate - Library	$0.00	$305,138	($337,430)	$340,000	$341,120	Millage for Library is 1.04.
01-301-350	Real Estate - Del - Portnoff	$531,571.74	$466,560	($463,897)	$575,000	$550,000	Averaging $50,000 per mo. Reduced by share of delinquent collections entitled to the Library which is $50,000.
01-301-401	Del Proceeds From Sheriff Sale	$0.00	$0	$0	$0	$0	Delinquent taxes realized through sheriff's sale of properties.
01-301-600	Tax Compromise Fees	$0.00	$10,000	($2,500)	$2,500	$7,500	(3) applications at $2,500 per application.
	Total:	$4,149,589.34	$4,584,190	($5,007,814)	$5,152,500	**$5,149,460**	
310	ACT 511 TAXES						
01-310-100	Real Estate Transfer Tax	$60,714.28	$60,000	($103,227)	$120,000	$102,000	Averaging $8,500 per month.
01-310-201	Earned Income Tax-Current	$1,105,573.57	$780,000	($936,941)	$1,099,000	$1,050,000	Averaging $87,500 per month.
01-310-202	Earned Income Tax-Delinquent	$97,082.35	$91,200	($20,334)	$25,000	$22,000	Averaging $7,600 per month.
01-310-400	Local Services Tax	$128,593.01	$150,000	($117,591)	$120,000	$120,000	Averaging $10,000 per month.
01-310-600	Business Privilege Tax	$419,765.45	$330,000	($306,738)	$385,000	$375,000	
01-310-800	RAD Revenue	$885,144.95	$912,000	($686,365)	$760,000	$840,000	Averaging $70,000 per month.

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
	Total:	$2,696,873.61	$2,323,200	($2,171,195)	$2,509,000	**$2,509,000**	
320	LICENSES / PERMITS						
01-320-150	Rental Properties Licenses	$0.00	$0	$0	$0	$0	Program to be implemented in 2015.
01-320-200	Vendors License	$0.00	$0	($225)	$225	$300	Fees for canvassing.
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	$301,488.38	$300,000	($304,853)	$304,853	$300,000	Approximately $75,000 per quarter. Verizon @ $25,000 and Comcast @ $50,000.
	Total:	$301,488.38	$301,000	($305,078)	$305,078	**$301,300**	
330	FINES / FORFEITS						
01-330-100	Fines-State Police Violations	$11,955.48	$11,400	($4,244)	$10,000	$10,000	Semi-annual payment of approximately $4500. Down from prior year.
01-330-200	Fines-Parking Fines	$130,107.00	$118,000	($133,241)	$138,000	$120,000	Averaging $10,000 per month.
01-330-300	Fines-Magistrate Fines	$22,183.70	$31,000	($15,346)	$18,500	$22,800	Averaging $1,900 per month. Down from prior year.
01-330-400	Fines-County	$6,073.48	$4,000	($8,613)	$9,000	$8,400	Averaging $700 per month.
	Total:	$170,319.66	$164,400	($161,444)	$175,500	**$161,200**	
341	INTEREST / RENTS						
01-341-100	Interest-Temporary Investments	$269.48	$200	($140)	$150	$100	Averaging $13 per month.
01-341-200	Miscellaneous Rents	$39,420.02	$38,400	($37,332)	$40,000	$39,000	Cell tower rental @ approximately $3,000 per month; EAPS rental income @ $200 per month.
	Total:	$39,689.50	$38,600	($37,471)	$40,150	**$39,100**	
355	INTERGOVERNMENTAL REVENUES						
01-355-100	State Snow Removal	$23,724.55	$24,000	($6,592)	$24,000	$24,000	Per winter maintenance agreement with PA DOT.
01-355-200	Public Utility Realty Tax	$9,120.92	$9,300	($8,984)	$8,984	$9,000	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-355-600	General State Pension Aid	$271,784.34	$282,000	($310,288)	$310,288	$280,000	These monies are deposited to the General Fund and then transferred out to the Pension Fund from a 495 account.
	Total:	$304,629.81	$315,300	($325,863)	$343,272	**$313,000**	
359	PAYMENT LIEU OF TAXES						
01-359-100	Payment in Lieu of Taxes	$1,462.08	$10,000	($4,401)	$4,401	$5,000	The assessed value of tax exempt property in the Borough is approximately $96,000,000. The Wilkinsburg tax burden on this value is approximately $1,344,000.
	Total:	$1,462.08	$10,000	($4,401)	$4,401	**$5,000**	
362	DEPT EARNINGS-POLICE						
01-362-200	Police-Police Reports	$8,220.00	$7,500	($8,654)	$9,000	$8,000	Averaging $600 per month.
01-362-201	Police - Special Detail Reimb	$10,434.01	$5,000	($12,197)	$12,197	$7,500	Revenue is expensed to 410.182.
01-362-203	Police - Donations	$0.00	$0	$0	$0	$0	
01-362-204	Police - FBI OT Reimb	$0.00	$0	$0	$0	$0	
01-362-400	Tenant Registration Fee	$520.00	$35,000	($35,535)	$37,500	$40,000	
01-362-401	Building Permits	$9,531.10	$7,200	($11,820)	$13,000	$10,000	Averaging $800 per month.
01-362-402	Electrical Permits	$921.00	$2,000	$0	$50	$200	Included in building permit fees.
01-362-403	Occupancy Permits	$12,650.00	$9,000	($21,814)	$23,000	$13,000	Averaging $1,000 per month.
01-362-404	Inspections for Sale	$5,395.00	$5,400	($8,060)	$9,000	$6,000	Averaging $500 per month.
01-362-406	Alarm Permits	$125.00	$0	($192)	$192	$0	
01-362-407	Tree Permits	$0.00	$0	($10)	$10	$50	Permits required for tree removals.
01-362-408	Grading Permits	$100.00	$0	$0	$0	$0	
01-362-501	Lien Letters	$7,010.00	$6,000	($4,460)	$7,700	$7,000	Averaging $500 per month.
01-362-502	Sewer Compliance-Dye Tests	$2,685.00	$2,600	($5,205)	$5,700	$3,000	Averaging $220 per month.

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-362-600	Tax Certification	$6,075.00	$16,000	$0	$6,000	$6,000	Reimbursement received one time per year. Boro receives $25 and Berkheimer receives $10.
01-362-700	Zoning/Hearing	$4,816.00	$2,700	($3,756)	$5,000	$5,000	$450 per hearing.
01-362-701	Subdivisions	$0.00	$0	$0	$0	$1,000	
01-362-702	Sign Permits	$0.00	$0	$0	$0	$1,500	
01-362-800	Demolition Permits	$286.00	$2,000	$0	$500	$500	Fee increased in 2011.
01-362-850	Sale of Recycling Material	$3,604.00	$4,200	$0	$0	$0	Market does not support payment for recyclables.
01-362-860	Mulch Sales	$2,124.00	$3,000	($2,162)	$2,162	$2,000	
01-362-900	Recreation Fees	$875.00	$1,200	($665)	$900	$1,000	
	Total:	$75,371.11	$108,800	($114,530)	$131,911	**$111,750**	
363	DEPT EARNINGS-HIGHWAY						
01-363-101	Highways&Streets-Street Meters	$14,870.00	$14,400	($23,990)	$25,000	$18,000	Approximately $1,400 per month.
01-363-103	Highways&Streets-Permits	$45,565.00	$32,400	($35,625)	$38,000	$32,500	Averaging $2,700 per month. This revenue is down from 2012 due to teacher lay offs in 2013.
01-363-105	Residential Permit Parking	$1,851.00	$2,000	($1,595)	$1,700	$1,500	
01-363-500	Highways&Streets-Street Open.	$102,658.00	$20,000	($44,890)	$46,000	$30,000	Averaging $2,500 per month. High in 2012 due to PNG Co gas line replacement project.
	Total:	$164,944.00	$68,800	($106,100)	$110,700	**$82,000**	
364	MSF FEES						
01-364-101	MSF-Current Fees Collection	$673,293.72	$730,000	($664,689)	$675,000	$675,000	
01-364-350	MSF-Delinquent Fees Portnoff	$203,161.25	$235,000	($234,297)	$250,000	$240,000	Averaging $20,000 per month.
	Total:	$876,454.97	$965,000	($898,985)	$925,000	**$915,000**	
380	MISCELLANEOUS						
01-380-100	Miscellaneous Revenue	$7,780.76	$4,000	($1,909)	$1,909	$3,000	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-380-110	Community Day	$0.00	$2,000	$0	$0	$0	
01-380-200	Civil Service Fees	$0.00	$0	($1,000)	$1,000	$0	No testing is proposed for 2014.
01-380-300	Reimb.-School Crossing Guards	$40,292.64	$50,000	($63,557)	$68,000	$50,000	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. Currently there are 13 guards at $10.00 per hour.
01-380-400	MEIT Reimbursement	$0.00	$0	($9,640)	$9,640	$0	MEIT no longer offers an annual rate stabilization payment. The revenue posted here is for a short-term disability premium refund due to experience.
01-380-401	Health Ins. Reimb.-Police	$41,786.38	$34,000	($39,813)	$42,000	$40,000	Police officer's share of health care costs. Averaging $1,300 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	$9,136.83	$7,000	($19,514)	$20,000	$17,000	General Employee's share of health care costs. Averaging $300 per pay. Increased in past year due to retirees paying health care premiums.
01-380-404	Health Ins. Reimb.-Library	$1,208.36	$800	($1,780)	$1,900	$1,800	Library share of health care costs. Averaging $70 per pay.
01-380-600	Sale of Fixed Assets	$175,480.25	$25,000	($7,082)	$7,082	$5,000	Sale of remaining Fire Department equipment (SCBA's).
01-380-601	Damage to Property	$2,264.69	$2,000	($4,107)	$4,107	$2,000	
01-380-700	Refund of Prior Yr. Expense	$11,420.06	$10,000	($1,415)	$2,000	$10,000	
01-380-701	Refund Current Yr. Expense	$2,021.36	$0	($484)	$500	$2,000	
	Total:	$291,391.33	$134,800	($150,301)	$158,138	**$130,800**	

395 OTHER FUNDING SOURCES

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-395-100	Transfer from Liq. Fuels Fund	$262,348.52	$186,000	$0	$186,000	$145,961	The transfer in of Liquid Fuels monies for street lighting costs. This is also budgeted as a transfer out of Liquid Fuels.
01-395-200	Transfer from Sewer Fund	$0.00	$311,504	$0	$311,504	$328,276	DPW expense to operate and maintain sanitary sewer system. Approximately 31% of DPW operating costs.
	Total:	$262,348.52	$497,504	$0	$497,504	**$474,237**	
399	GRANTS						
01-399-111	COPS Hiring Grant	$61,784.98	$64,000	($31,458)	$63,000	$64,000	Averaging $64,000 per year for three years. Final year of the grant is 2014.
01-399-115	FEMA Fire	$380,000.00	$0	$0	$0	$0	Grant received in 2012.
01-399-119	Recovery Act JAG Grant	$18,637.55	$0	$0	$0	$0	Grant award was for $95,038. All monies were expended by 2012 YE.
01-399-123	2011 JAG Grant	$20,678.00	$0	$0	$0	$0	This project is closed; all funds have been expended.
01-399-124	2012 JAG Grant	$8,597.00	$0	($17,888)	$17,888	$0	This project is closed; all funds have been expended.
01-399-125	2013 JAG Grant	$0.00	$0	$0	$0	$18,392	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).
01-399-130	Ballistic Vest Grant	$7,885.00	$0	$0	$0	$0	This project is closed; all funds have been expended.
01-399-131	District Justice	$0.00	$0	$0	$0	$0	
01-399-199	LUPTAP Zoning Update	$0.00	$17,000	($17,000)	$17,000	$0	This project has been completed and all funds received.
01-399-200	Comp Plan - EIP	$20,835.00	$29,165	($29,165)	$29,165	$0	Grant funds have been received and all project costs paid.
01-399-203	Heinz Endowments Grant	$21,012.50	$0	$0	$0	$0	All funding was received and this project is complete.
01-399-300	DEP-Recycling Grant-904	$0.00	$5,000	($6,629)	$6,629	$4,000	Recycling performance grant based upon tonnage.

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-399-301	DEP-Recycling Grant-902	$0.00	$10,955	$0	$0	$0	Grant applied for in 2008 and notice of award received in 2010. Monies were used to increase commercial recycling and residential leaf and yard waste program.
01-399-404	DCED - Façade Improvement	$0.00	$26,767	$0	$24,988	$1,779	$30,000 received in 2009. The revenue budgeted reflects the balance remaining to be spent and equals the expense budgeted for 2013.
01-399-405	DCED - CONNECT	$31,500.00	$0	$0	$0	$0	This represents the DCED pass-through grant for CONNECT wherein the Borough served as the applicant for the funding.
01-399-910	Cash Balance Forward	$0.00	$1,777,017	$0	$0	$1,397,060	Projected fund balance as of 12/31/13.
	Total:	$570,930.03	$1,929,904	($102,140)	$158,670	**$1,485,231**	
	Total GENERAL FUND Revenue	$9,905,492.34	$11,441,498	$9,385,323	$10,511,824	**$11,677,078**	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
Expenditure							
400	GENERAL GOVERNMENT						
01-400-110	Salary-Council	$29,700.00	$29,700	$29,941	$29,941	$29,700	
	01 9 Council Members @ $3,300			Department $29,700	Manager $29,700	Council $29,700	
01-400-111	Salary-Mayor	$5,000.04	$5,000	$5,000	$5,000	$5,000	
01-400-190	Social Sec-FICA	$2,151.36	$2,152	$2,151	$2,152	$2,152	6.2% of total wages.
01-400-191	Social Sec-Medic	$503.40	$504	$503	$504	$504	1.45% of total wages.
01-400-210	Office Supplies	$573.55	$700	$240	$400	$700	
01-400-340	Advertising-Legal	$12,365.98	$11,000	$11,740	$12,500	$12,000	
01-400-341	Advertising-Recruiting	$7,633.70	$4,000	$7,496	$8,000	$7,000	
01-400-350	Awards, Commendations	$0.00	$500	$282	$350	$500	
01-400-420	Dues, Memberships	$7,963.45	$8,285	$8,986	$9,500	$10,005	
				Department	Manager	Council	
	01 ASCAP			$330	$330	$330	
	02 PA Mayor's Assn			$65	$65	$65	
	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			$1,000	$500	$500	
01-400-460	Meetings/Conferences	$1,314.00	$5,000	$1,600	$1,600	$5,000	Per Council action, $500.00 per year per Council member and Mayor.
	Total:	$67,205.48	$66,841	$67,940	$69,947	**$72,561**	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
401	EXECUTIVE						
01-401-110	Salary-Manager	$88,801.66	$88,267	$88,109	$91,000	$90,767	2013 base salary of $88,267. Includes a one-time merit bonus of $2,500.
01-401-112	Salary-Staff	$85,080.53	$87,901	$74,007	$90,000	$83,942	3% increase for Clerk/Secretary in 2014 and includes a 3% increase for 2013.

		Department	Manager	Council
01	Admin Asst	$47,500	$47,500	$47,500
02	Clerk/Secretary @ $17.52/hr.	$36,442	$36,442	$36,442

01-401-179	Longevity	$200.00	$250	$225	$225	$250	
01-401-180	Overtime	$0.00	$0	$0	$0	$0	
01-401-185	New Hires Moving in	$0.00	$0	$0	$0	$0	
01-401-188	Other Compensation - Severance	$0.00	$0	$0	$0	$0	
01-401-190	Social Sec-FICA	$10,758.83	$10,938	$9,970	$10,500	$10,848	
01-401-191	Social Sec-Medic	$2,516.02	$2,558	$2,332	$2,500	$2,537	1.45% of total wages
01-401-192	UC Insurance	$1,668.00	$1,773	$2,363	$2,500	$1,824	6.95% of first $8,750 wages. Up from $8,500 base in 2013.
01-401-193	Workers Comp	$3,772.70	$4,728	$4,180	$4,180	$5,680	2% of total premium of $284,000.
01-401-194	Health Insurance	$72,272.50	$78,319	$74,213	$76,000	$62,387	2.0 % healthcare increase.

		Department	Manager	Council
01	Health - Husband & Wife (1)	$55,622	$25,328	$25,328
02	Health - Parent & Child (1)	$24,811	$22,621	$22,621
03	Single (1)	$265	$9,402	$9,402
04	Vision (2)	$3,459	$178	$178
05	Vision - Single (1)	$452	$45	$45
06	Dental (2)	$459	$2,306	$2,306
07	Dental - Single (1)	$688	$372	$372
08	Life Insurance (2)	$495	$451	$451
09	Life Insurance Mgr	$42	$459	$459
10	AD&D (2)		$688	$688
11	AD&D Mgr		$495	$495
12	Service Charge (3)		$42	$42

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-401-199	Deferred Compensation	$5,592.07	$5,632	$4,715	$5,632	$5,214	Employer contribution ICMA retirement.
01-401-210	Office Supplies	$1,621.15	$1,800	$2,500	$2,600	$2,200	
01-401-214	Postage	$274.51	$400	$20	$400	$400	
01-401-250	Printing	$0.00	$500	$47	$500	$500	
01-401-252	Publications	$20.00	$500	$155	$155	$500	
01-401-321	Telephone	$2,701.23	$2,712	$2,670	$2,900	$2,712	

		Department	Manager	Council
01	Phone service @ $76/month	$912	$912	$912
02	Internet service @ $150/month	$1,800	$1,800	$1,800

01-401-352	Contracted Services	$4,423.24	$11,200	$5,834	$11,500	$11,320

		Department	Manager	Council
01	Water Cooler @ $25.00/mo	$300	$300	$300
02	Borough page in Wilkinsburg Sun	$3,600	$3,600	$3,600
03	Website hosting @ $50/mo.	$600	$600	$600
04	Website revisions	$5,000	$5,000	$5,000
05	BRM Records Mgt @ $110/mo.	$1,320	$1,320	$1,320
06	Other	$500	$500	$500

01-401-375	Repairs and Maintenance	$0.00	$300	$0	$100	$300
01-401-420	Dues, Memberships	$4,699.82	$4,315	$4,174	$4,300	$4,335

		Department	Manager	Council
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	Wilkinsburg Chamber	$75	$75	$75
06	CONNECT membership	$1,155	$1,155	$1,155
07	RealSTATs	$1,500	$1,500	$1,500
08	Other	$275	$275	$275

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01 GENERAL FUND							
01-401-460	Meetings/Conf Exp	$2,608.77	$4,700	$1,833	$2,000	$4,700	

		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

01-401-740	Major Equipment	$0.00	$0	$0	$0	$0	
01-401-750	Minor Equipment	$1,355.57	$2,000	$1,030	$1,200	$2,500	
	Total:	$288,366.60	$308,793	$278,376	$308,192	**$292,916**	
402 FINANCE							
01-402-110	Salary-Director	$71,319.43	$73,542	$70,582	$73,542	$73,542	2013 base salary of $73,542. Director recommends 3% COLA.
01-402-112	Staff Salary	$78,786.91	$92,706	$81,640	$85,500	$94,902	Staff salaries increase 3.0%. The current PT Clerk I employee rate is $10.00/hr. Dept level proposes PT Clerk II and adds an Administrative Asst. position. The FT Clerk II rate is $18.07 per hour.

		Department	Manager	Council
01	Clerk III $18.18/hr	$37,822	$37,822	$37,822
02	Clerk II $12.50/hr part-time	$13,000	$37,580	$37,580
03	Clerk I $10.00-12.50/hr part-time	$12,740	$19,500	$19,500
04	Administrative Assistant	$45,000	$0	$0

01-402-179	Longevity	$1,200.00	$1,200	$1,200	$1,200	$1,200	

		Department	Manager	Council
01	Johnston	$750	$750	$750
02	Trowery	$450	$450	$450

01-402-180	Overtime	$0.00	$500	$0	$0	$500	
01-402-190	Social Sec-FICA	$9,143.68	$10,382	$9,281	$9,780	$10,549	6.2% of total wages
01-402-191	Social Sec-Medic	$2,138.53	$2,428	$2,171	$2,288	$2,468	1.45% of total wages
01-402-192	UC Insurance	$1,811.63	$2,364	$2,363	$2,500	$2,433	6.95% of first $8,750 wages.
01-402-193	Workers Comp	$3,773.70	$4,728	$4,180	$4,180	$5,680	2% of total premium.

Ledger Account	Description	2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-402-194	Health Insurance	$76,133.96	$84,277	$77,136	$84,148	$85,222	Medical Insurance increase 2.0% for 2014.

		Department	Manager	Council
01	Health - Family (1)	$31,941	$29,089	$29,089
02	Health - Husband & Wife (2)	$55,622	$50,656	$50,656
03	Vision (3)	$265	$267	$267
04	Dental (3)	$3,459	$3,459	$3,459
05	Life insurance (3)	$677	$677	$677
06	AD&D (3)	$1,031	$1,032	$1,032
07	Service Charge (3)	$42	$42	$42

01-402-199	Deferred Compensation	$3,565.97	$3,677	$3,420	$3,677	$3,677	Employer contribution - ICMA retirement.
01-402-200	Misc Bank fees	$3,749.18	$5,400	$3,052	$3,800	$4,850	

		Department	Manager	Council
01	First Commonwealth	$4,200	$4,200	$4,200
02	Citizens	$400	$400	$400
03	PLGIT	$250	$250	$250

01-402-210	Office Supplies	$1,940.33	$3,200	$1,956	$2,200	$3,200	

		Department	Manager	Council
01	W-2's	$600	$600	$600
02	Toner	$800	$800	$800
03	Paper	$800	$800	$800
04	Misc	$1,000	$1,000	$1,000

01-402-214	Postage	$700.00	$700	$33	$500	$750	
01-402-250	Printing	$223.36	$500	$644	$750	$750	
01-402-252	Publications	$10.00	$100	$10	$10	$100	
01-402-321	Telephone	$1,577.33	$1,650	$1,472	$1,600	$1,650	Averaging $135 per month.
01-402-351	Auditing Services	$26,329.00	$28,000	$27,626	$27,626	$29,000	Maher Duessel audit fees.

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-402-352	Contracted Services	$782.31	$1,000	$3,719	$3,800	$1,000	High in 2013 due to preparation of GASB 45 report.
				Department	Manager	Council	
	01 Water @ $35 per month			$420	$420	$420	
	02 Perforator			$350	$350	$350	
	03 Misc			$230	$230	$230	
01-402-375	Repairs and Maintenance	$0.00	$100	$0	$0	$100	
01-402-420	Dues, Memberships	$305.00	$340	$310	$340	$355	
				Department	Manager	Council	
	01 GFOA			$195	$195	$195	
	02 PA League of Cities			$70	$70	$70	
	03 Sam's Club			$35	$35	$35	
	04 GFOA PA			$55	$55	$55	
01-402-458	Employee Medical	$0.00	$200	$0	$0	$0	
01-402-460	Meetings/Conferences	$879.33	$1,000	$980	$980	$1,050	
				Department	Manager	Council	
	01 GFOA State Conference			$900	$900	$900	
	02 Misc			$150	$150	$150	
01-402-740	Major Equipment	$0.00	$0	$0	$0	$0	
01-402-750	Minor Equipment	$299.98	$1,500	$387	$387	$1,500	
				Department	Manager	Council	
	01 AC unit in outer office			$600	$600	$600	
	02 Chairs			$400	$400	$400	
	03 Miscellaneous			$500	$500	$500	
	Total:	$284,669.63	$319,494	$292,160	$308,808	**$324,478**	
403	TAX COLLECTION						
01-403-150	Real Estate Current Comm	$9,290.70	$10,200	$8,526	$9,500	$10,200	Approximately $850 per month.
01-403-153	Special Levy Costs	$341.50	$500	$0	$350	$500	These costs are booked to 01.403.154.
01-403-154	Tax Compromise	$0.00	$7,000	$0	$0	$3,000	Costs associated with processing petitions for tax compromise.

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-403-210	Office Supplies	$0.00	$0	$0	$0	$0	
01-403-250	Printing	$9,633.27	$10,000	$9,840	$9,840	$10,000	Printing of tax duplicates.
01-403-350	Tax Collector Surety Bond	$0.00	$0	$0	$0	$1,000	
01-403-450	Real Estate Delinq-Portnoff	$75,735.00	$80,000	$79,625	$82,000	$82,000	
01-403-453	EIT Commission	$14,235.22	$12,500	$16,702	$20,500	$21,115	
01-403-454	LST Commission	$1,310.90	$1,250	$2,337	$2,900	$3,000	
01-403-455	BPT Commission	$9,420.22	$8,000	$6,943	$9,000	$9,000	
01-403-470	Real Estate Refunds-Current	$8,377.70	$18,000	$88,986	$90,000	$30,000	
01-403-471	Real Estate Refunds-Prior YR	$4,033.21	$11,000	$47,809	$75,000	$25,000	
	Total:	$132,377.72	$158,450	$260,767	$299,090	**$194,815**	
404	LEGAL						
01-404-311	Solicitor	$52,094.04	$60,000	$38,581	$51,000	$48,000	Borough Solicitor fees averaging $4,000 per month.
01-404-312	Special Labor Counsel	$76,133.99	$66,000	$80,916	$87,000	$72,000	Special labor counsel averaging $6,000 per month.
01-404-313	Outside Legal Counsel - Litiga	$6,710.29	$24,000	$30,239	$35,000	$50,000	Outside legal counsel appointed by the insurance carrier for litigation.
01-404-314	Legal - Settlement	$0.00	$50,000	$48,727	$60,000	$50,000	
01-404-316	Civil Service	$4,730.34	$30,000	$20,407	$24,000	$10,000	No testing proposed in 2014 and CSC Rules and Regulations are to be updated in 2013.
01-404-317	Court Reporter-Zoning Board	$0.00	$1,000	$2,799	$3,200	$5,000	
01-404-318	Solicitor-Zoning Board	$4,080.10	$5,000	$4,474	$5,500	$6,000	Approximately $750 per hearing with 6 hearings per year.
01-404-320	Codification-Zoning	$7,275.64	$7,200	$4,493	$6,500	$7,200	

		Department	Manager	Council
01	Annual supplements	$6,000	$6,000	$6,000
02	Annual maintenance	$1,200	$1,200	$1,200

	Total:	$151,024.40	$243,200	$230,636	$272,200	**$248,200**

407 DATA PROCESSING

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-407-241	General Supplies	$150.00	$500	$148	$500	$500	
01-407-375	Repairs and Maintenance	$0.00	$500	$0	$0	$500	Postage machine maintenance.
01-407-386	Software	$0.00	$5,000	$1,982	$3,500	$4,000	Included in the year-end projection is anti-virus software $1,600 and spam blocking software @ $1,500.
01-407-388	Hardware	$764.60	$21,000	$15,569	$37,500	$20,000	Freedom server to be replaced in 2013 at a cost of $15,000 and (15) PC's and monitors at a cost of $1500 each. This cost has been included in the year-end projection.

		Department	Manager	Council
01	Replace 6 PC's	$6,000	$9,000	$9,000
02	Police Server	$15,000	$8,000	$8,000
03	Misc		$3,000	$3,000

01-407-396	Software Support	$17,843.10	$21,600	$18,415	$20,000	$20,000	The monies budgeted to this line item will be allocated to support an in-house IT staff person.

		Department	Manager	Council
01	Freedom @ $1,300 per mo	$20,000	$20,000	$20,000

01-407-398	Hardware Support	$62,850.56	$67,400	$61,061	$65,000	$65,040	RCS is currently averaging $3,500 per month. The monies allocated to contracted network maintenance will be used to support an in-house IT staff person.

		Department	Manager	Council
01	Contracted network maintenance $90/hr @ 40 hrs/month	$48,000	$43,200	$43,200
02	Postage machine rental @ $200 per mo.	$1,560	$2,400	$2,400
03	Copier rental @ $1,220 per mo.	$14,640	$14,640	$14,640
04	Copier usage @ $1200/qtr.	$3,200	$4,800	$4,800

	Total:	$81,608.26	$116,000	$97,175	$126,500	**$110,040**

408	**ENGINEERING**					
01-408-313	GL Engineering Services	$75,931.45	$73,000	$26,200	$32,000	$58,000

		Department	Manager	Council
01	Demolition - 10% of project costs - CD 40		$22,000	$22,000
02	General @ $3,000 per month	$55,200	$36,000	$36,000

01-408-315	Special Eng. Services	$4,600.00	$5,000	$0	$0	$5,000
01-408-317	Engineering-Mapping	$1,200.00	$3,000	$0	$0	$3,000

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-408-319	Engineering-Traffic	$930.00	$3,000	$0	$0	$3,000	
	Total:	$82,661.45	$84,000	$26,200	$32,000	**$69,000**	
409	BUILDINGS / PLANTS						
01-409-241	General Supplies	$2,501.13	$5,150	$4,649	$4,800	$5,150	

		Department	Manager	Council
01	Electrical supplies	$1,000	$1,000	$1,000
02	Electrical parts	$1,000	$1,000	$1,000
03	Plumbing supplies	$1,000	$650	$650
04	Janitorial supplies	$2,500	$1,000	$1,000
05	Misc		$1,500	$1,500

01-409-244	Painting Supplies	$0.00	$500	$0	$500	$1,000	
01-409-356	Contracted-Cleaning	$23,985.99	$26,000	$26,940	$28,000	$30,000	
01-409-357	Contracted-Other Services	$7,837.17	$13,000	$9,778	$11,000	$11,748	

		Department	Manager	Council
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	$350	$350	$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	$3,120	$3,360	$3,360
08	Garage door replacement	$3,000	$0	$0
09	Roof on salt shed	$10,000	$0	$0
10	Gates at Borough garage	$7,500	$0	$0
11	Misc	$3,492	$2,000	$2,000

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-409-358	Contracted-Extermination	$2,507.52	$2,640	$2,550	$2,800	$2,640	
				Department	Manager	Council	
	01 Ross @ $155 per month			$1,860	$1,860	$1,860	
	02 Park @ $65 per month			$780	$780	$780	
01-409-361	Utility-Heat	$30,527.01	$37,800	$24,008	$30,000	$35,400	
				Department	Manager	Council	
	01 Ross $3,500 winter/$400 summer			$23,400	$23,400	$23,400	
	02 Park $1,800 winter/$200 summer			$14,400	$12,000	$12,000	
01-409-362	Utility-Electric	$44,159.29	$42,000	$36,948	$41,500	$42,000	Averaging $3,500 per month.
01-409-363	Utility-Water	$43,541.16	$43,640	$34,151	$43,500	$43,640	366 hydrants @ $103.00 each per year.
				Department	Manager	Council	
	01 Ross @ $500 per mo.			$6,000	$6,000	$6,000	
	02 716 Ross @ $75 per qtr.			$300	$240	$240	
	03 1230 Park @ $200 per qtr.			$800	$800	$800	
	04 Hydrants @ $9,425 per qtr.			$37,700	$36,600	$36,600	
01-409-373	Repairs&Maint-Buildings	$22,918.84	$20,000	$38,492	$45,000	$40,000	Includes municipal building interior painting, elevator repairs and carpet replacement.
01-409-376	Repairs-Maint.	$0.00	$500	$0	$500	$500	
01-409-377	Elevator Maint.	$3,036.00	$4,100	$3,059	$3,300	$4,100	Approximately $260 per month plus additional repairs.
01-409-378	Air Cond.-Maintenance	$0.00	$1,000	$3,382	$3,500	$2,000	
01-409-740	Major Equipment	$0.00	$0	$0	$0	$0	
01-409-750	Minor Equipment	$3,944.88	$3,000	$0	$500	$3,000	
	Total:	$184,958.99	$199,330	$183,958	$214,900	**$221,178**	
410	**POLICE DEPARTMENT**						
01-410-110	Salary-Police Chief	$76,413.48	$78,795	$75,623	$78,795	$78,795	Department budget reflects a base salary of 110% of Lieutenant's pay = $82,627. Manager budget reflects 2012 base of $76,500 plus 3% COLA from 2013.

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-410-112	Salary-Staff	$1,328,179.36	$1,507,407	$1,332,512	$1,432,000	$1,471,912	Department budget reflects (2) new, FT hires. Manager's budget maintains current staffing level, which includes filling two current vacancies.

		Department	Manager	Council
01	Lt. M.K.	$75,252	$75,252	$75,252
02	Sgt. D.C	$69,999	$69,999	$69,999
03	Det. Sgt. W.M.	$71,969	$71,969	$71,969
04	Sgt. J.S.	$69,671	$69,671	$69,671
05	Sgt. L.S.	$69,999	$69,999	$69,999
06	Det. M.A.	$65,701	$65,701	$65,701
07	Det. G.S.	$65,701	$65,701	$65,701
08	Det. C.K.	$66,955	$66,955	$66,955
09	Sgt. M.M.	$71,969	$71,969	$71,969
10	Officer D.H.	$63,910	$63,910	$63,910
11	Officer R.W.	$63,910	$63,910	$63,910
12	Officer M.W.	$63,910	$63,910	$63,910
13	Officer M.C.	$63,612	$63,612	$63,612
14	Officer B.S.	$63,612	$63,612	$63,612
15	Officer M.B.	$63,612	$63,612	$63,612
16	Officer L.L.	$62,716	$62,716	$62,716
17	Officer D.Y.	$62,716	$62,716	$62,716
18	Officer R.G.	$62,716	$62,716	$62,716
19	Officer D.W.	$54,070	$54,070	$54,070
20	Det. C.M.	$66,955	$66,955	$66,955
21	Det. B.R.	$65,701	$65,701	$65,701
22	Vacant	$51,128	$51,128	$51,128
23	Vacant	$51,128	$51,128	$51,128
24	New officer	$47,933	$0	$0
25	New officer	$47,933	$0	$0
26	Part-time	$27,850	$30,000	$30,000
27	Training credit	($50,000)	($45,000)	($45,000)

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-410-114	Salary-Crossing Guards	$92,539.15	$100,000	$99,650	$105,000	$107,000	We currently have 13 crossing guards. 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 $5,500 per year.
01-410-115	Salary-Office Staff	$129,237.12	$133,036	$125,182	$137,000	$142,544	Hourly rate is increased by 3% for 2013 and 3% for 2014.

		Department	Manager	Council
01	Records Clerk @ $17.56/hr.	$36,525	$36,525	$36,525
02	Clerk/Secretary @$17.69/hr.	$36,796	$36,796	$36,796
03	(2) Parking Enf. Officers @ $16.64/hr.	$69,223	$69,223	$69,223

01-410-172	Holiday Pay	$67,086.92	$60,000	$66,362	$80,000	$85,000	
01-410-174	Training/Education	$38,661.84	$50,000	$30,061	$35,000	$45,000	
01-410-176	O/T Attny GI	$739.05	$0	$0	$0	$0	
01-410-177	O/T FBI	$0.00	$0	$0	$0	$17,000	FBI Task Force
01-410-179	Longevity	$24,535.30	$27,000	$591	$591	$800	Eliminated for police officers through arbitration award. Amount budgeted is for Clerk/Secretary and (2) Parking Enforcement Officers.
01-410-180	Regular Overtime	$78,127.60	$115,000	$91,925	$95,000	$115,000	3,265 hours @ $51 per hour.
01-410-181	Court Overtime	$119,010.28	$115,000	$101,460	$120,000	$125,000	2,551 hours @ $51per hour.
01-410-182	Special Details	$25,781.88	$5,000	$17,177	$17,177	$7,500	Equals anticipated revenue.
01-410-188	Vacation Buy Back	$0.00	$0	$11,191	$11,191	$7,500	Per the arbirtration award, six officers were entitled to sell back their 5th week of vacation time in 2013. Five officers are eligible in 2014. After 2014, vacation is limited to 4 weeks for all officers.
01-410-189	Sick Pay Buy Back	$0.00	$0	$0	$0	$0	
01-410-190	Social Sec.-FICA	$28,603.09	$22,877	$19,286	$20,000	$20,407	6.2% of total wages for officers required to pay FICA.
01-410-191	Social Sec.-Medic	$28,125.56	$32,790	$28,050	$32,118	$33,250	1.45% of total wages.
01-410-192	UC Insurance	$20,523.83	$25,137	$22,916	$25,150	$26,546	6.95% on first $8,750 wages.
01-410-193	Workers Compensation	$132,079.50	$165,472	$146,279	$148,130	$198,800	Approximately 70% of total premium.

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-410-194	Health Insurance	$701,707.03	$758,951	$489,537	$500,000	$699,738	2.0 % increase in healthcare for 2014. Departmental figures reflect 2 new FT hires. Manager's budget reflects current staffing level.

		Department	Manager	Council
01	Health - Family (16)	$425,745	$416,448	$416,448
02	Health - Parent & Child (4)	$90,065	$82,740	$82,740
03	Health - Single (5)	$59,552	$45,736	$45,736
04	Vision (20)	$1,674	$1,780	$1,780
05	Vision - Single (5)	$267	$225	$225
06	Dental (20)	$21,904	$23,060	$23,060
07	Dental - Single (6)	$2,602	$2,232	$2,232
08	Life insurance (4)	$903	$903	$903
09	Life insurance - Police (24)	$6,192	$6,192	$6,192
10	AD&D (4)	$1,375	$1,376	$1,376
11	AD&D - Police (24)	$12,500	$12,504	$12,504
12	Service Charge (28)	$387	$392	$392
13	Retirees	$106,150	$106,150	$106,150

01-410-210	Office Supplies	$1,818.16	$2,600	$1,806	$2,100	$2,100

		Department	Manager	Council
01	Toner	$513	$600	$600
02	Paper	$300	$500	$500
03	Misc	$1,000	$1,000	$1,000

01-410-214	Postage	$2,139.20	$2,500	$7	$1,000	$2,500
01-410-216	Drug Enf.-Petty Cash	$1,000.00	$1,500	$400	$1,000	$1,500

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-410-239	Ammunition	$7,966.63	$8,000	$7,911	$8,100	$8,667	Mandatory firearms qualification is twice a year - 180 rounds per officer x 2 x 24.

		Department	Manager	Council
01	Fed. Cartridge 45 Auto 3 cases @ $305.49 per	$916	$916	$916
02	Fed Cartridge rifle 3 cases @ $251.49 per unit	$754	$754	$754
03	Fed Cartridge pistol 230 grain 16 boxes @ $243.49 per unit	$3,896	$3,896	$3,896
04	Targets	$300	$300	$300
05	OC spray	$400	$400	$400
06	Fed Cartridge 55 grain 500 rounds per case 15	$2,400	$2,400	$2,400

01-410-241	General Supplies	$2,341.40	$11,000	$1,697	$2,400	$4,520

		Department	Manager	Council
01	Evidence packaging supplies	$950	$950	$950
02	Medical cabinet restock	$300	$300	$300
03	26 taser cartridges @ $30 per.	$780	$720	$720
04	Tow slips	$300	$300	$300
05	No parking signs	$200	$200	$200
06	ABV stickers	$1,500	$750	$750
07	Arrest folders	$200	$200	$200
08	Property vouchers	$300	$200	$200
09	Parking permits	$300	$300	$300
10	3 point slings (15) @ $26.66	$400	$400	$400
11	Misc	$200	$200	$200

01-410-245	Training	$5,134.14	$3,500	$393	$1,000	$3,500

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-410-250	Printing	$3,208.14	$5,200	$894	$1,500	$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

01-410-252	Publications	$110.00	$500	$10	$100	$500	
01-410-321	Telephone	$16,874.29	$16,980	$15,861	$17,500	$17,580	

		Department	Manager	Council
01	Phone service @ $450 per mo.	$6,420	$5,400	$5,400
03	MDT's @ $300 per mo.	$3,600	$3,600	$3,600
04	Cell phones @ $500 per mo.	$5,400	$6,000	$6,000
05	Swissvale Ave @ $110 per mo.	$1,260	$1,320	$1,320
06	Whitney tunnel @ $105 per mo.	$1,320	$1,260	$1,260

01-410-323	Telephone-911	$1,141.88	$1,080	$1,321	$1,432	$1,440	Approximately $120 per month.
01-410-327	Radios & Maint.	$27,273.47	$9,880	$3,301	$5,000	$10,957	

		Department	Manager	Council
01	Mobile Radio @ $640 per month		$7,680	$7,680
02	(23) Batteries @ $50 per	$1,150	$1,150	$1,150
03	Console Base Radio	$1,127	$1,127	$1,127
04	Misc		$1,000	$1,000

01-410-345	Uniforms-Cash	$24,700.00	$24,700	$22,650	$24,700	$28,000	$1,000 per officer @ 23 officers, 2 parking enforcement officers @ $350 each and 4 PT officers @ $1,000 each.

		Department	Manager	Council
01	24 officers @ $1,000	$24,000	$23,000	$23,000
02	2 parking officers @ $500	$700	$1,000	$1,000
03	Part-time officers	$1,000	$4,000	$4,000

01-410-346	Uniforms-Clothing	$2,559.58	$1,500	$138	$500	$2,000	Special uniform requirements.
01-410-347	Uniforms-Crossing Gds	$1,989.61	$3,000	$285	$1,000	$3,000	New hires at approximately $550 per.

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-410-352	Contracted Services	$34,988.16	$36,225	$37,404	$40,000	$32,795	

		Department	Manager	Council
01	RCS computer maintenance	$1,200	$0	$0
02	MDT fees @ $260/mo.	$2,700	$0	$0
03	Metro Service Agreement	$3,330	$3,400	$3,400
04	Water cooler @ $100/mo.	$1,200	$1,200	$1,200
05	Constable fees averaging $1100/mo.	$20,000	$13,200	$13,200
06	K-9 per diem @ $4 per day totaling $1,440 per officer	$2,920	$2,880	$2,880
07	AC repairs	$1,000	$500	$500
08	Swiftreach	$4,995	$4,995	$4,995
09	New Vehicle maintenance program	$3,000	$0	$0
10	GPS @ $260 per mo.	$3,120	$3,120	$3,120
11	Safety deposit box rental	$3,500	$3,500	$3,500

01-410-355	Citizen's Academy	$1,155.41	$2,640	$3,681	$4,200	$2,740	Proposing two adult classes and one junior class for 2014.

		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	$1,500	$1,500	$1,500

01-410-358	Animal Control	$5,980.00	$7,200	$5,095	$6,500	$7,200	Averaging $600 per month.
01-410-373	Vehicle Maint/Inspections	$21,029.15	$25,000	$20,501	$22,000	$18,400	

		Department	Manager	Council
01	(16) vehicle inspections @ $75 per	$1,200	$1,200	$1,200
02	(4) insurance deductibles	$10,000	$4,000	$4,000
03	(100) car washes @ $12 per	$1,200	$1,200	$1,200
04	General repairs	$7,600	$7,000	$7,000
05	Misc	$6,000	$5,000	$5,000

01-410-374	Vehicle Fuel	$50,996.62	$48,000	$43,415	$48,000	$48,000	Approximately $4,000 per month.

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-410-375	Repairs and Maintenance	$90.92	$500	$134	$300	$500	
01-410-376	Vehicle Tires	$5,392.85	$5,000	$1,677	$2,000	$5,000	
01-410-420	Dues, Memberships	$1,075.00	$1,125	$500	$1,125	$1,195	

		Department	Manager	Council
01	Allegheny County Chief's	$200	$120	$120
02	PA Chief's	$175	$175	$175
03	MAGLOCLEN	$400	$400	$400
04	Misc	$400	$500	$500

01-410-458	Medical/Physicals	$638.50	$2,100	$1,874	$3,000	$1,600	

		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	$2,197.96	$1,000	$4,781	$5,000	$3,000	This represents the mandatory training and schools that the officers will attend in 2014.
01-410-730	Major Equipment Lease	$0.00	$41,000	$43,568	$43,568	$47,068	5-year lease on 6 vehicles plus 1st year of lease on Parking Enforcement Officer vehicle.
01-410-740	Major Equipment	$0.00	$5,000	$12,590	$14,000	$5,000	New vehicle for Parking Enforcement Officer.

		Department	Manager	Council
01	2014 vehicle	$20,000	$0	$0
02	Misc		$5,000	$5,000

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01 GENERAL FUND							
01-410-750	Minor Equipment	$1,657.25	$25,200	$19,111	$20,000	$49,000	Office furniture for roll call room, Sgt's. office, and Detectives. Bench, table, and chairs in men's locker room.

		Department	Manager	Council
01	Tasers/holsters (14) @ $1,400 each	$19,600	$19,600	$19,600
02	Alert Software	$7,000	$7,000	$7,000
03	Laptop	$2,000	$2,000	$2,000
04	Desks (10) @ $400 each	$4,000	$4,000	$4,000
05	Chairs (10) @ $300 each	$3,000	$3,000	$3,000
06	Conference table (roll call)	$2,500	$2,500	$2,500
07	Chairs for roll call (8) @ $300 each	$2,400	$2,400	$2,400
08	Eraser boards (4) @ $200 each	$800	$800	$800
09	Projection screen	$500	$500	$500
10	50 in. HD TV	$700	$700	$700
11	Bench, table, chairs, & misc	$1,500	$1,500	$1,500
12	Work stations	$5,000	$5,000	$5,000

	Total:	$3,114,809.31	$3,488,395	$2,908,805	$3,114,177	**$3,495,054**	
411 FIRE DEPARTMENT							
01-411-355	Fire Serv-City of Pittsburgh	$1,099,436.00	$1,619,396	$1,619,396	$1,619,396	$1,600,848	2014 annual payment.
	Total:	$1,099,436.00	$1,619,396	$1,619,396	$1,619,396	**$1,600,848**	
414 PLANNING / CODES							
01-414-110	Salary-Director	$51,533.57	$60,000	$54,501	$56,694	$57,000	Department budget request is $67,500. Manager's budget reflected a base salary of $57,000 for 2014 with a one-time merit increase of $2,000. Code Enforcement Officer salary is $45,198.

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-414-112	Salary-Staff	$154,491.79	$255,875	$211,373	$227,000	$292,069	

		Department	Manager	Council
01	Jim Frank @ $21.73/hr.	$45,193	$45,193	$45,193
02	Serena Broughton @ $21.73/hr.	$45,193	$45,193	$45,193
03	Leah Kane @ $21.73/hr.	$45,193	$45,193	$45,193
04	Debra Love @ $17.52/hr.	$36,432	$36,432	$36,432
05	Teisha Stolich @21.73/hr.	$45,193	$45,193	$45,193
06	New Code Officer @ $19.73	$41,038	$0	$0
07	New Officer - Zoning @ $19.73	$41,038	$0	$0
08	Administrative Assistant	$45,000	$42,500	$42,500
09	Debora Jackson @ $15.56/hr.		$32,365	$32,365

01-414-179	Longevity	$1,475.00	$1,175	$1,364	$1,364	$1,500	

		Department	Manager	Council
01	Frank	$550	$550	$550
02	Kane-Sewell	$375	$375	$375
03	Broughton	$250	$250	$250
04	Jackson		$325	$325

01-414-180	Overtime	$0.00	$500	$25	$25	$500	
01-414-188	Vacation Buy Back	$819.20	$1,750	$0	$0	$1,750	Represents 1/2 liability at one week per eligible employee.
01-414-190	Social Sec.-FICA	$12,717.49	$19,797	$16,524	$17,100	$21,999	6.2% of total wages
01-414-191	Social Sec.-Medic.	$3,000.51	$4,630	$3,862	$4,100	$5,145	1.45% of total wages.
01-414-192	UC Insurance	$2,781.48	$4,137	$3,567	$4,000	$4,865	6.95% of first $8,750 wages.
01-414-193	Workers Comp.	$3,773.70	$4,728	$4,180	$4,180	$5,680	Approximately 2% of total premium.

01 GENERAL FUND

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01-414-194	Health Insurance	$104,220.50	$193,551	$122,015	$156,757	$185,781	Increase in health insurance costs of 2.0%. Department budget reflects (2) new hires at higher family rate. Manager's budget maintains current staffing level.

		Department	Manager	Council
01	Health - Family (5)	$191,644	$145,445	$145,445
02	Health - Parent & Child (0)	$0	$0	$0
03	Health - Single (3)	$30,971	$28,206	$28,206
04	Vision (5)	$353	$445	$445
05	Vision - Single (3)	$134	$135	$135
06	Dental (5)	$4,612	$5,765	$5,765
07	Dental - Single (3)	$1,115	$1,116	$1,116
08	Life insurance (8)	$2,032	$1,805	$1,805
09	AD&D (8)	$3,093	$2,752	$2,752
10	Service charge (8)	$122	$112	$112

01-414-199	Deferred Compensation	$1,189.24	$2,400	$2,058	$2,268	$2,500	
01-414-210	Office Supplies	$1,607.98	$1,000	$1,691	$2,000	$2,000	
01-414-214	Postage	$1,849.72	$2,500	$12	$500	$3,000	
01-414-241	General Supplies	$38.20	$1,000	$59	$500	$1,000	

		Department	Manager	Council
01	Miscellaneous	$1,000	$1,000	$1,000
02	Microsoft 2013 software 9 @ $450 ea.	$4,050	$0	$0

01-414-245	Training/Testing	$40.00	$3,250	$885	$1,000	$3,750	Increased for IPMC certification of new code officer.

		Department	Manager	Council
01	IPMC Certification - (5) @ $200 each	$1,250	$1,000	$1,000
02	BCO updates	$750	$750	$750
03	Misc	$2,000	$2,000	$2,000

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-414-250	Printing	$90.75	$4,675	$1,306	$1,700	$4,200	Increased costs due to updated Zoning Ordinance and map.

		Department	Manager	Council
01	New zoning maps	$500	$500	$500
02	Programs and informational	$1,500	$1,200	$1,200
03	Updated zoning ordinance	$1,500	$1,500	$1,500
04	Misc	$1,000	$1,000	$1,000

01-414-252	Publications	$10.00	$500	$749	$900	$500	Zoning pamphlets.
01-414-313	Engineerng & Architctral Srvcs	$0.00	$4,750	$0	$500	$4,000	Glenn Engineering fees related to updating GIS mapping, utility cut inspections, etc.

		Department	Manager	Council
01	Zoning	$500	$500	$500
02	SALDO	$500	$500	$500
03	GIS	$1,500	$1,500	$1,500
04	Road opening inspections	$1,500	$1,500	$1,500
05	Demolition inspections CDBG	$750	$0	$0

01-414-314	Demolition Services	$8,000.00	$20,000	$47,990	$47,990	$35,000

		Department	Manager	Council
01	Demolition	$25,000	$25,000	$25,000
02	Board up, etc.	$10,000	$10,000	$10,000

01-414-321	Telephone	$4,663.49	$5,856	$5,193	$6,250	$6,516

		Department	Manager	Council
01	Phone service @ $93/mo.	$960	$1,116	$1,116
02	5 Cell phones @ $450/mo.	$3,300	$5,400	$5,400
03	2 Additional cell phones $55 ea/mo	$1,320	$0	$0

01-414-346	Uniforms-Clothing	$1,466.64	$1,850	$4,572	$4,600	$2,000

		Department	Manager	Council
01	(4) uniform allowance @ $500 each	$1,400	$2,000	$2,000
02	(2) new issue	$950	$0	$0
03	(2) additional allowance	$700	$0	$0

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-414-352	Contracted Services	$2,748.50	$3,200	$7,671	$8,000	$3,020	High in 2013 due to development of private complaint ticketing software.

		Department	Manager	Council
01	Allegheny Co Real Estate @ $75/mo.	$720	$900	$900
02	GPS @ $100 per mo. for 5 units	$1,200	$1,200	$1,200
04	Cooler rental @ $35 per mo.	$420	$420	$420
05	Misc	$110	$500	$500

01-414-355	Building Permit Consulting fee	$771.00	$7,500	$235	$1,000	$1,000	Monies budgeted for outstanding reviews and inspections which have been in process prior to April 2011 and may be directly billed to Borough.
01-414-373	Vehicle Maint/Inspections	$1,117.37	$1,250	$718	$800	$1,175	

		Department	Manager	Council
01	Inspections 5 @ $35 each	$175	$175	$175
02	Basic maintenance	$500	$500	$500
03	Misc	$575	$500	$500

01-414-374	Vehicle Fuel	$3,142.46	$5,700	$3,381	$3,700	$5,400	Averaging $375 per month and increased due to purchase of additional vehicles.
01-414-375	Repairs and Maintenance	$0.00	$1,000	$0	$500	$1,000	
01-414-376	Vehicle Tires	$122.39	$500	$252	$400	$500	
01-414-420	Dues, Memberships	$35.00	$750	$85	$750	$750	

		Department	Manager	Council
01	ICC	$125	$125	$125
02	PABCO	$250	$250	$250
03	APA	$375	$375	$375

01-414-458	Medical/Physicals	$300.50	$400	$139	$150	$200	

		Department	Manager	Council
01	2 New Hires	$200	$0	$0
02	Misc		$200	$200

01-414-460	Meetings/Conferences	$613.96	$2,500	$2,023	$2,200	$2,500	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-414-730	Major Equipment-Lease	$8,411.31	$18,411	$9,150	$9,150	$8,750	

		Department	Manager	Council
01	Lease purchase 2014 Focus	$3,717	$3,677	$3,677
02	Lease purchase 2014 Escape	$5,114	$5,073	$5,073

01-414-740	Major Equipment	$16,272.91	$4,500	$4,189	$4,500	$6,500	

		Department	Manager	Council
01	(1) notebook @ $3,500	$3,500	$3,500	$3,500
02	Updates and software	$1,000	$1,000	$1,000
03	Freedom Updates/Enhancements	$5,000	$2,000	$2,000

01-414-750	Minor Equipment	$0.00	$500	$6,290	$6,500	$3,000	
	Total:	$387,304.66	$640,135	$516,059	$577,078	**$674,550**	
427	**SOLID WASTE COLLECTION**						
01-427-270	Refuse - City of Pittsburgh	$850,727.65	$877,524	$806,769	$877,524	$903,852	Contract term is 2011 through 2015.

		Department	Manager	Council
01	City of Pittsburgh @ $75,321	$903,852	$903,852	$903,852

01-427-440	Dumpster Fees	$1,650.00	$4,000	$110	$2,000	$2,000	Costs for roll off containers for community clean-ups.
	Total:	$852,377.65	$881,524	$806,880	$879,524	**$905,852**	
430	**PUBLIC WORKS**						
01-430-110	Salary-Director	$51,533.57	$60,000	$54,501	$57,044	$57,000	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-430-112	Salary-Staff	$336,178.96	$397,604	$296,151	$335,850	$411,343	Includes 3% annual increase for F/T employees for 2013 and 2014.

		Department	Manager	Council
01	(1) HEO/Painter @ $19.52	$40,603	$40,603	$40,603
02	(6) Drivers @ $19.28	$320,760	$240,570	$240,570
03	(2) Laborer @ 11.39	$47,400	$47,400	$47,400
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	Administrative Assistant	$45,000	$52,530	$52,530

01-430-179	Longevity	$3,350.00	$3,400	$1,545	$1,545	$1,625	

		Department	Manager	Council
1	(1) @ $750.00	$750	$750	$750
2	(2) @ $325.00	$650	$650	$650
3	(1) @ 225.00	$225	$225	$225

01-430-180	Overtime	$20,660.43	$52,000	$30,152	$42,000	$42,000	
01-430-188	Vacation Buy Back	$0.00	$2,000	$0	$0	$2,000	
01-430-190	Social Sec.-FICA	$25,383.89	$31,931	$23,641	$26,225	$34,356	6.2% of total wages.
01-430-191	Social Sec.-Medic.	$5,936.66	$7,468	$5,529	$6,134	$8,035	1.45% of total wages.
01-430-192	UC Insurance	$6,022.45	$8,274	$7,614	$8,000	$9,399	6.95% of first $8,750 wages.
01-430-193	Workers Comp.	$45,284.40	$56,733	$50,154	$50,154	$68,160	Approximately 24% of total premium.

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-430-194	Health Insurance	$192,676.01	$251,419	$190,537	$195,000	$287,666	2.0% increase for health insurance.

		Department	Manager	Council
01	Health - Family (6)	$255,525	$174,534	$174,534
02	Health - Husband & Wife (3)	$55,623	$75,984	$75,984
03	Health - Parent & Child (0)	$0	$0	$0
04	Health - Single (2)	$30,971	$18,804	$18,804
05	Vision (7)	$705	$623	$623
06	Vision - Single (4)	$222	$180	$180
07	Dental (9)	$13,835	$10,377	$10,377
08	Dental - Single (2)	$1,115	$744	$744
09	Life insurance (11)	$2,933	$2,482	$2,482
10	AD&D (11)	$4,467	$3,784	$3,784
11	Service charge (11)	$180	$154	$154

01-430-199	Deferred Compensation	$1,189.24	$2,400	$2,275	$2,400	$4,382	4.0% of base pay.
01-430-210	Office Supplies	$279.11	$500	$237	$600	$1,000	
01-430-214	Postage	$200.00	$300	$0	$300	$300	
01-430-240	Protective Equipment	$549.67	$700	$184	$500	$700	Hard hats, vests, gloves, ear and eye protection.
01-430-241	General Supplies	$6,765.73	$8,000	$4,713	$6,000	$8,000	
01-430-242	Janitorial Supplies	$465.53	$500	$515	$600	$600	
01-430-243	Electrical Supplies	$5,011.67	$2,500	$1,354	$2,000	$2,500	
01-430-244	Painting Supplies	$4,221.30	$3,000	$3,648	$3,700	$3,500	Curb painting summer project.
01-430-245	Training/Testing	$200.00	$750	$0	$500	$750	LTAP and APWA training.
01-430-248	Prk. Meter Supplies	$11.50	$3,000	$0	$1,500	$2,000	
01-430-249	Sign Material	$8,640.76	$15,000	$1,110	$1,500	$15,000	Signs - 200 Street name, 200 Stop, 60 One-Way, 30 Do Not Enter and 7 School Zone.
01-430-260	Small Tools/Equipment	$288.13	$2,000	$0	$500	$2,000	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-430-321	Telephone	$4,422.46	$4,044	$4,367	$4,840	$4,860	

		Department	Manager	Council
01	Phone service @ $240/mo.	$2,880	$2,880	$2,880
02	Cell phones @ $55/mo.	$1,968	$660	$660
03	Internet service @ $110/mo.		$1,320	$1,320

01-430-327	Radios & Maint.	$0.00	$0	$0	$0	$0	
01-430-345	Uniforms-Cash	$3,500.00	$3,150	$5,200	$5,200	$4,500	

		Department	Manager	Council
1	(9) @ $500.00 per year	$4,500	$4,500	$4,500

01-430-346	Uniforms-Clothing	$91.00	$1,000	$2,016	$2,500	$3,000	
01-430-352	Contracted Services	$37,954.38	$28,000	$28,739	$31,000	$29,000	

		Department	Manager	Council
01	Fax @ $30.00 per month	$840	$360	$360
02	Cleaning rags @ $52.00 per mo.	$552	$624	$624
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 container averaging $1,300 per month	$15,600	$15,600	$15,600
06	GPS monitoring service @ $200/mo.	$2,400	$2,400	$2,400
07	Misc contracted services	$3,548	$2,956	$2,956

01-430-372	Equipment Repairs	$376.03	$500	$89	$400	$500	
01-430-373	Vehicle Maint./Insp.	$44,648.19	$50,000	$10,080	$13,000	$25,000	
01-430-374	Vehicle Fuel	$34,704.89	$34,000	$32,635	$35,000	$34,000	Averaging $2,500 per month.
01-430-375	Repairs and Maintenance	$0.00	$1,000	$259	$500	$1,000	
01-430-376	Vehicle Tires	$7,012.98	$10,000	$4,534	$6,000	$7,500	
01-430-377	Vehicle Parts	$20,195.13	$12,000	$15,659	$17,500	$15,000	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-430-420	Dues, Memberships	$84.00	$600	$130	$300	$600	
				Department	Manager	Council	
	01 CDL renewals			$100	$100	$100	
	02 Professional associations			$400	$400	$400	
	03 Testing consortium			$100	$100	$100	
01-430-458	Employee Physicals/Med Testing	$1,288.50	$1,200	$1,431	$1,500	$1,300	New hires & random drug testing for CDL.
01-430-460	Meetings/Conferences	$90.00	$1,000	$0	$200	$500	
01-430-730	Major Equip.-Lease	$21,730.69	$18,000	$38,128	$38,128	$38,128	Third year lease payment on two pick-up trucks with snow plow package and one van; second payment on Hi-lift.
				Department	Manager	Council	
	01 Pick-up trucks & van			$17,832	$17,832	$17,832	
	02 Hi-Lift			$20,296	$20,296	$20,296	
01-430-740	Major Equipment	$0.00	$0	$0	$0	$0	
01-430-750	Minor Equipment	$449.99	$7,000	$1,584	$2,500	$3,000	Miscellaneous minor equipment.
	Total:	$891,397.25	$1,080,973	$818,712	$900,620	**$1,130,204**	
432	**WINTER MAINTENANCE**						
01-432-241	General Supplies	$162.39	$500	$0	$300	$500	
01-432-246	Road Salt	$0.00	$0	$0	$0	$0	Paid out of Liquid Fuels Fund 35.
01-432-247	Other Winter Material	$3,050.00	$4,000	$2,825	$3,500	$4,000	Calcium chloride.
01-432-352	Contracted Services	$0.00	$0	$0	$0	$0	
01-432-375	Repairs and Maintenance	$0.00	$0	$0	$0	$0	
01-432-740	Major Equipment	$0.00	$0	$0	$0	$0	
01-432-750	Minor Equipment	$1,340.58	$2,000	$0	$500	$2,000	
	Total:	$4,552.97	$6,500	$2,825	$4,300	**$6,500**	
433	**TRAFFIC SIGNALS**						
01-433-241	General Supplies	$0.00	$500	$0	$250	$500	
01-433-243	Electrical Supplies	$38.89	$1,100	$0	$250	$500	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-433-321	Telephone	$1,522.53	$1,320	$1,407	$1,520	$1,320	Approximately $110.00 per month.
01-433-352	Contracted Services	$2,597.25	$1,500	$0	$500	$22,000	Includes $20,000 for Traffic Circulation Study.
01-433-362	Traffic Signals-Electric	$8,627.34	$10,000	$7,540	$9,000	$9,600	Due to LED installation, costs decreased from approximately $1,500 per month to $800.00 per month.
01-433-375	Traffic Signals-Maint.	$5,120.25	$14,000	$0	$1,000	$10,000	
	Total:	$17,906.26	$28,420	$8,947	$12,520	**$43,920**	
434	STREET LIGHTING						
01-434-362	Street Lighting-Electric	$275,600.04	$276,000	$244,929	$274,000	$276,000	Approximately $23,000 per month.
01-434-375	Street Lighting-Maint.	$0.00	$4,000	$100	$500	$4,000	Decorative street lights.
	Total:	$275,600.04	$280,000	$245,029	$274,500	**$280,000**	
436	STORM SEWERS/DRAINS						
01-436-241	General Supplies	$1,672.33	$6,000	$2,106	$2,500	$4,000	
01-436-352	Contracted Services	$34,948.35	$30,000	$5,894	$7,500	$35,000	Diagnostic services and vactor at $9,000 annually.
	Total:	$36,620.68	$36,000	$8,000	$10,000	**$39,000**	
438	STREET MAINTENANCE						
01-438-241	General Supplies	$201.65	$500	$0	$300	$500	
01-438-244	Paint Supplies	$0.00	$0	$0	$0	$0	Budgeted to 430 account.
01-438-248	St. Material Supplies	$7,514.18	$13,000	$8,373	$10,000	$13,000	Cold and hot patch.
01-438-750	Minor Equipment	$0.00	$1,000	$0	$500	$1,000	
	Total:	$7,715.83	$14,500	$8,373	$10,800	**$14,500**	
451	RECREATION						
01-451-241	General Supplies	$1,510.71	$2,000	$142	$250	$3,000	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-451-243	Recreation Supplies	$800.00	$1,000	$0	$0	$1,000	
01-451-244	Painting Supplies	$0.00	$1,000	$0	$0	$1,000	
01-451-260	Small Tools/Equipt.	$0.00	$0	$580	$580	$1,000	
01-451-321	Telephone	$644.08	$640	$630	$700	$720	Linear park @ $60.00 per month.
01-451-322	Telephone Reimb.	$0.00	$0	$0	$0	$0	
01-451-352	Contracted Services	$2,785.20	$8,500	$13,040	$13,500	$46,505	

		Department	Manager	Council
01	Portable toilet rental @ $625/mo. May-Sept	$3,125	$3,125	$3,125
02	Annual safety repairs & maintenance	$1,995	$40,000	$40,000
03	Fall surface material	$3,380	$3,380	$3,380

01-451-359	Reimb.-LLEBG	$0.00	$0	$0	$0	$0	
01-451-362	Utility-Electric	$1,322.53	$1,400	$1,081	$1,200	$1,300	Averaging $100.00 per month.
01-451-363	Utility-Water	$188.59	$540	$511	$540	$540	Costs are budgeted as it is intended to have water service operational.

		Department	Manager	Council
01	Hunter @ $90 per qtr.	$180	$180	$180
02	Whitney @ $90 per qtr.	$180	$180	$180
03	Park Playround @90 per qtr.	$180	$180	$180

	Total:	$7,251.11	$15,080	$15,983	$16,770	**$55,065**	
455	CULTURE						
01-455-242	Shade Tree-GI Support	$125.00	$500	$250	$500	$500	General supplies.
01-455-352	Shade Tree-Contracted Services	$16,938.32	$20,000	$0	$20,000	$20,000	Contracted removal and consulting.
01-455-370	Shade Tree-Planting	$0.00	$0	$0	$0	$0	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-455-542	**Civic/Holiday Celebration**	$13,830.05	$12,000	$8,151	$10,000	$11,500	

		Department	Manager	Council
01	Community Days	$5,000	$5,000	$5,000
02	Halloween	$500	$500	$500
03	Holiday parade	$500	$500	$500
04	Portable toilet rental	$1,000	$500	$500
05	Arts in the Parks	$5,000	$5,000	$5,000

	Total:	$30,893.37	$32,500	$8,401	$30,500	**$32,000**	
471	DEBT SERVICE-PRIN						
01-471-102	**2011 Series A&B - Prin.**	$320,000.00	$315,000	$315,000	$315,000	$315,000	
01-471-103	**2011 Series C - Prin.**	$90,000.00	$90,000	$90,000	$90,000	$95,000	
01-471-999	**2011 Series C - Credit**	$0.00	($90,000)	$0	($90,000)	($69,332)	
	Total:	$410,000.00	$315,000	$405,000	$315,000	**$340,668**	
472	DEBT SERVICE-INT						
01-472-102	**2011 Series A&B - Int.**	$104,689.73	$142,875	$142,875	$142,875	$139,575	
01-472-103	**2011 Series C - Int.**	$74,264.67	$101,487	$101,487	$101,487	$99,948	
01-472-500	**Misc. Fees**	$742.00	$750	$750	$750	$750	Paying agent fees
01-472-900	**Interest on TRAN**	$0.00	$5,000	$0	$0	$5,000	
01-472-999	**2011 Series C - Credit**	$0.00	($101,487)	$0	($101,487)	($69,332)	Return of the service credit purchase reduction to total contracted fire protection costs issued in 2011 was $494,416. Total repaid through 2013 is $355,752 leaving a balance of $138,664 in 2014. This amount has been divided equally between P&I for the Pension Bond.
	Total:	$179,696.40	$148,625	$245,112	$143,625	**$175,941**	
486	INSURANCE						

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-486-100	Ins.-Liability/Casualty	$65,359.04	$56,910	$26,306	$26,306	$27,696	Reflects an anticipated 6% increase over 2013.
01-486-125	Insurance - Property	$50,486.96	$43,976	$34,176	$34,176	$34,511	Reflects an anticipated 6% increase over 2013.
01-486-150	Insurance - Automobile	$59,857.96	$55,525	$39,934	$39,934	$44,727	Reflects a 6% increase over 2013 rate.
01-486-200	Ins.-Employ. Pract.	$0.00	$0	$0	$0	$0	Included under Public Officials.
01-486-300	Ins.-Police Prof.	$976.16	$1,035	$34,198	$34,198	$37,254	Reflects an anticipated 6% increase over 2012 rate.
01-486-400	Ins.-Public Officials	$25,126.00	$22,394	$23,341	$23,341	$25,675	Reflects an anticipated 6% increase over 2012 rate.
01-486-500	Umbrella Policy	$21,082.88	$18,108	$18,077	$18,077	$19,523	Reflects an anticipated 6% increase over current rate.
01-486-910	Ins.-Prop. Valuation	$0.00	$2,500	$0	$0	$2,500	
	Total:	$222,889.00	$200,448	$176,033	$176,032	**$191,886**	
491	**MISCELLANEOUS EXPENSE**						
01-491-194	Retiree Health Benefits	($34.68)	$0	$120,052	$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	$1,933.44	$2,000	$1,908	$1,908	$2,100	
	Total:	$1,898.76	$2,000	$121,960	$1,908	**$2,100**	
492	**DEPARTMENT 492**						
01-492-107	Judgment/Damages	$0.00	$0	$0	$0	$0	
01-492-108	Misc. Refunds	$10,641.00	$0	$0	$0	$0	
	Total:	$10,641.00	$0	$0	$0	**$0**	
493	**INTERGOVERNMENTAL**						
01-493-299	COG-Rad Reimb.	$5,033.29	$5,000	$1,495	$1,495	$5,000	
01-493-300	COG-MSF Costs	$15,544.06	$15,000	$16,435	$17,000	$16,000	
01-493-301	CDBG-Local Share	$0.00	$5,000	$12,900	$12,900	$20,000	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
	Total:	$20,577.35	$25,000	$30,830	$31,395	**$41,000**	
495	INTERFUND TRANSFERS						
01-495-015	Transfer to Rev Loan Acct	$24,142.00	$0	$0	$0	$0	
01-495-040	Transfer to Sewer Fund	$17,500.00	$17,500	$0	$17,500	$17,500	Fourth payment to Sewer Fund for legal settlement in 2010.
01-495-104	Transfer to Pension Fund	$271,784.34	$282,000	$306,864	$306,864	$325,000	Anticipated State Aid for 2014 is $280,000 with an additional $45,000 budgeted to cover the MMO expense.
01-495-105	Transfer to Library Fund	$352,324.00	$305,138	$0	$305,138	$341,120	Tax revenue.
	Total:	$665,750.34	$604,638	$306,864	$629,502	**$683,620**	
499	GRANTS/SPECIAL PROJECTS						
01-499-111	COPS Hiring Grant	$0.00	$0	$0	$0	$0	Expense is accounted for under Police Salaries.
01-499-115	FEMA Grant	$443,813.00	$0	$0	$0	$0	Grant award was $380,000. Cost of the pumper was $443,813.
01-499-119	Recovery Act JAG Grant	$19,879.60	$0	$0	$0	$0	Project is complete.
01-499-123	2011 JAG Grant	$23,846.50	$0	$0	$0	$0	Project is complete.
01-499-124	2012 JAG Grant	$27,905.40	$0	($9,654)	($9,654)	$0	
01-499-125	2013 JAG Grant	$0.00	$0	$0	$0	$18,392	
01-499-130	Ballistic Vest Grant	$19,896.00	$0	$0	$0	$0	Project is complete.
01-499-199	LUPTAP Zoning Update	$23,800.00	$0	$0	$0	$0	Project is complete.
01-499-200	Comp Plan - EIP	$53,404.00	$16,662	$16,668	$16,668	$0	Total costs have been charged to date.
01-499-203	Heinz Endowments Grant	$11,182.50	$0	$0	$0	$0	The total grant award was $35,000. All funds have been expended.
01-499-205	CITF II	$400.00	$12,000	$0	$0	$0	The funding request was for $250,000 for demolition. The project was not funded.
01-499-300	DEP-Recycling Grant-904	$0.00	$0	$0	$3,872	$4,000	Equals amount of revenue anticipated to be received.

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
01	**GENERAL FUND**						
01-499-301	DEP-Recycling Grant-902	$6,705.00	$0	$0	$0	$0	This represents total project costs for the DEP 902 grant for increased commercial recycling and residential yard waste recycling. The grant award was for $22,800. The project is complete.
01-499-302	Recycling Costs	$87.50	$0	$100	$100	$0	
01-499-404	DCED - Façade Improvement	$0.00	$26,767	$24,988	$24,988	$1,779	This amount represents the balance of funds to be expended for these projects.
01-499-990	Cash Balance Ending	$0.00	$471,836	$0	$0	$407,011	Projected fund balance 12/31/14.
	Total:	$630,919.50	$527,265	$32,102	$35,974	**$431,182**	
	Total GENERAL FUND Expenditure	$10,141,110.01	$11,442,507	$9,722,523	$10,415,257	**$11,677,078**	

FUND BALANCES

PENSION FUND	97,961.08	Audited Beginning Fund Balance as of 1/1/13	
	306,904.00	Projected Revenue 1/1 through 12/31/13	
	374,422.00	Projected Expenditures 1/1/ through 12/31/13	
	30,443.08	Projected Fund Balance 12/31/13	
	30,443.08	Projected Beginning Fund Balance 1/1/14	355,491.08
	325,048.00	Budgeted Revenues 2014	
	351,170.00	Budgeted Expenditures 2014	355,491.08
	4,321.08	Projected Ending Fund Balance 12/31/14	

Ledger Account Description	2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
04 PENSION RESERVE FUND						
Revenue						
341 INTEREST / RENTS						
04-341-100 Interest	$46.58	$36	($35)	$40	$48	Averaging $4.00 per month.
Total:	$46.58	$36	($35)	$40	**$48**	
392 INTERFUND TRANSFERS						
04-392-104 Transfer from GL Fund	$271,784.34	$282,000	($306,864)	$306,864	$325,000	State Aid in the amount of $280,000 is anticipated for 2014 plus an additional $45,000 from the General Fund to cover the MMO's.
Total:	$271,784.34	$282,000	($306,864)	$306,864	**$325,000**	
399 GRANTS						
04-399-990 Cash Balance Forward	$0.00	$112,955	$0	$0	$30,443	Projected fund balance as of 12/31/13.
Total:	$0.00	$112,955	$0	$0	**$30,443**	
Total PENSION RESERVE FUND Revenue	$271,830.92	$394,991	$306,900	$306,904	**$355,491**	

Ledger Account Description	2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
04 PENSION RESERVE FUND						
Expenditure						
400 GENERAL GOVERNMENT						
04-400-620 GL Employee Pension Plan	$104,317.00	$127,232	$127,232	$127,232	$131,084	2014 MMO.
Total:	$104,317.00	$127,232	$127,232	$127,232	**$131,084**	
410 POLICE DEPARTMENT						
04-410-620 Police Pension Plan	$221,984.00	$247,102	$227,690	$227,690	$220,086	2014 MMO.
Total:	$221,984.00	$247,102	$227,690	$227,690	**$220,086**	
411 FIRE DEPARTMENT						
04-411-620 Fire Pension Plan	$8,000.00	$19,500	$19,500	$19,500	$0	2014 MMO.
Total:	$8,000.00	$19,500	$19,500	$19,500	**$0**	
499 GRANTS/SPECIAL PROJECTS						
04-499-990 Cash Balance Ending	$0.00	$1,157	$0	$0	$4,321	Projected ending fund balance 12/31/14.
Total:	$0.00	$1,157	$0	$0	**$4,321**	
Total PENSION RESERVE FUND Expenditure	$334,301.00	$394,991	$374,422	$374,422	**$355,491**	

FUND BALANCES

LIBRARY FUND	0.00	Audited Beginning Fund Balance as of 1/1/13	
	659,711.00	Projected Revenue 1/1 through 12/31/13	
	573,701.00	Projected Expenditures 1/1/ through 12/31/13	
	86,010.00	Projected Fund Balance 12/31/13	
	86,010.00	Projected Beginning Fund Balance 1/1/14	732,315.00
	646,305.00	Budgeted Revenues 2014	
	646,305.00	Budgeted Expenditures 2014	732,315.00
	86,010.00	Projected Ending Fund Balance 12/31/14	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
05	**LIBRARY FUND**						
Revenue							
301	REAL ESTATE TAXES						
05-301-101	Real Estate Taxes	$221,687.37	$305,138	$0	$335,000	$341,120	
05-301-350	Real Estate - Del - Portnoff	$0.00	$37,440	$0	$38,250	$38,250	
	Total:	$221,687.37	$342,578	$0	$373,250	**$379,370**	
330	FINES / FORFEITS						
05-330-100	Fines	$0.00	$0	($12,592)	$13,300	$13,000	Main and Eastridge fine revenue.
	Total:	$0.00	$0	($12,592)	$13,300	**$13,000**	
341	INTEREST / RENTS						
05-341-100	Interest	$37.54	$36	($13)	$13	$0	Bank no longer offers interest on the account.
05-341-200	Eastridge Rent	$0.00	$4,800	($4,500)	$4,900	$4,800	12 months @ $400 per.
	Total:	$37.54	$4,836	($4,513)	$4,913	**$4,800**	
355	INTERGOVERNMENTAL REVENUES						
05-355-500	State Funds	$91,101.00	$91,000	($81,075)	$91,000	$69,188	State funding at approximately $61,000 per year and annual PA Gaming revenue at $8,188.
05-355-600	County (ACLA) Funds	$167,446.00	$172,247	($142,874)	$174,948	$178,447	Averaging $14,870 per month.
	Total:	$258,547.00	$263,247	($223,949)	$265,948	**$247,635**	
380	MISCELLANEOUS						
05-380-105	Donations	$0.00	$0	($1,678)	$1,800	$1,000	
05-380-800	Misc. Funds	$5,358.30	$4,000	($274)	$500	$500	
	Total:	$5,358.30	$4,000	($1,952)	$2,300	**$1,500**	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
05	**LIBRARY FUND**						
399	GRANTS						
05-399-990	Cash Balance Forward	$0.00	($10,526)	$0	$0	$86,010	Projected fund balance as of 12/31/13.
	Total:	$0.00	($10,526)	$0	$0	**$86,010**	
	Total LIBRARY FUND Revenue	$485,630.21	$604,135	$243,005	$659,711	**$732,315**	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
05	**LIBRARY FUND**						
Expenditure							
409	BUILDINGS / PLANTS						
05-409-000	**Ross Contracted Services**	$0.00	$0	$0	$0	$0	Budgeted within General Fund for 2013.
05-409-241	**Building Supplies**	$0.00	$0	$0	$0	$0	
05-409-361	**Ross Utilities**	$0.00	$0	$0	$0	$0	Budgeted within General Fund for 2013.
05-409-373	**Eastridge Library**	$0.00	$0	$14,670	$14,670	$0	
05-409-377	**Equipment Maintenance**	$0.00	$0	$0	$0	$0	
	Total:	$0.00	$0	$14,670	$14,670	**$0**	
459	DEPARTMENT 459						
05-459-110	**Salary-Director**	$0.00	$47,500	$38,031	$39,570	$46,000	Recommend salary increase for Director to be in line with peers and responsibilities.

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
05	**LIBRARY FUND**						
05-459-112	Salary-Regular	$294,386.71	$287,881	$249,444	$259,250	$286,394	We have included a 3% increase for all SEIU employees as suggested. The recommendation is for 2 positions, Page and Library Aide-6, to move into a different position, Library Aide -3, as all doing the same work. Structure includes a Project Director/Library Relations position which has been vacant in 2013.

		Department	Manager	Council
01	Sr. Circ. Clerk @ $15.92/hr.	$33,122	$33,122	$33,122
02	Ch. Lib. Asst. Services-1 @ $16.67	$34,664	$34,664	$34,664
03	Branch Head	$42,000	$42,000	$42,000
04	Library Aide-3 -3@ $9.40/hr.	$32,510	$32,510	$32,510
05	Adult Asst. Serv. 2 @ $11.17/hr.	$46,448	$46,448	$46,448
06	Page @ $7.98/hr.	$0	$0	$0
07	Adult Asst. Serv. @ $11.17/hr.	$0	$0	$0
08	Library Aide-6 @ $8.50/hr.	$0	$0	$0
09	Children's Librarian	$37,000	$37,000	$37,000
10	Library Aide-5 @ $9.71/hr.	$7,576	$7,576	$7,576
11	Ch. Lib. Asst. Services-3 @ $10.93/hr.	$11,934	$11,934	$11,934
12	Assistant Ref. Lib. @ $15.27/hr.	$0	$0	$0
13	Project Director/Library Relations	$30,000	$30,000	$30,000
14	Cataloguer @ $12.00/hr.	$0	$0	$0
15	Temporary Part-time	$11,140	$11,140	$11,140

05-459-179	Longevity	$1,625.00	$2,113	$1,288	$1,538	$1,738

		Department	Manager	Council
01	Herbert	$750	$750	$750
02	Pois	$550	$550	$550
03	Robinson		$188	$188
04	Wood	$250	$250	$250

05-459-180	Overtime	$41.94	$0	$0	$0	$0
05-459-188	Vacation Buy Back	$0.00	$0	$0	$0	$0
05-459-190	Social Sec.-FICA	$18,517.34	$20,925	$17,907	$20,000	$20,829
05-459-191	Social Sec.-Medic.	$4,330.62	$4,895	$4,188	$4,800	$4,729
05-459-192	UC Insurance	$7,275.11	$7,500	$8,770	$9,300	$8,512

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
05	**LIBRARY FUND**						
05-459-194	Health Insurance	$60,064.28	$120,611	$83,185	$90,522	$93,914	

		Department	Manager	Council
01	Health - Family (1)	$30,941	$29,089	$29,089
02	Health - Single (6)	$65,849	$56,412	$56,412
03	Vision - Family (1)	$114	$89	$89
04	Vision - Single (6)	$344	$270	$270
05	Dental - Family (1)	$1,434	$1,153	$1,153
06	Dental - Single (6)	$2,772	$2,232	$2,232
07	Life insurance (8)	$2,022	$1,805	$1,805
08	AD&D (8)	$3,078	$2,752	$2,752
09	Service charge (8)	$120	$112	$112

05-459-199	Deferred Compensation	($17.08)	$0	$2,717	$3,200	$3,400	
05-459-200	Operating Expenses	$0.00	$0	$0	$0	$0	
05-459-210	Office Supplies	$6,915.37	$6,500	$4,981	$5,500	$6,000	Represents basic office supplies and monthly copier usage which is approximately $400 per month.
05-459-214	Postage	$0.00	$300	$72	$100	$250	
05-459-245	Training/Testing	$0.00	$250	$99	$200	$400	All Library employees working over 20 hours per week are expected to earn continuing education credits.
05-459-250	Printing	$0.00	$300	$261	$261	$400	
05-459-252	Publications	$61,082.90	$60,000	$61,345	$62,000	$77,915	Adult and juvenile books and AV materials for the year. Baker & Taylor account for approx. 75% of materials. Expense must equal 12% of the total library operating budget.
05-459-321	Telephone	$3,402.74	$3,500	$3,030	$3,500	$3,750	Averaging $300 per month.
05-459-340	Advertising	$0.00	$500	$50	$100	$2,500	Proposing to purchase reusable book tote bags to advertise the library.

05 LIBRARY FUND

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
05-459-350	Contracted Services	$23,153.00	$6,012	$6,129	$6,500	$27,534	Copier lease previously paid under Minor Equipment. Proposing to hire a professional fundraiser for Eastridge library expansion. Amount based on actual estimates.

		Department	Manager	Council
01	Copier lease @ $426/mo	$5,112	$5,112	$5,112
02	Fire alarm Eastridge @ $75/qtr.	$300	$300	$300
03	Security system @ $25/mo.	$300	$300	$300
04	Professional Fundraiser for Eastridge	$25,000	$21,722	$21,722
05	Miscellaneous		$100	$100

05-459-352	Contracted-Cleaning	$12,912.12	$1,200	$1,086	$1,470	$1,740	Approximately $100 per month plus $135/qtr upper floor at Eastridge.
05-459-359	Contracted-Programs	$603.63	$2,500	$2,541	$3,000	$2,500	Special programs including guest speakers.
05-459-360	Utilities-Eastridge	$7,374.37	$11,040	$9,482	$9,900	$12,240	

		Department	Manager	Council
01	Gas @ $350/mo.	$4,200	$4,200	$4,200
02	Electric @ $550/mo.	$6,600	$6,600	$6,600
03	Phone @ $120/mo	$1,440	$1,440	$1,440

05-459-369	Mortgage-Eastridge	$16,500.00	$16,610	$0	$16,610	$16,610	Year two of ten year mortgage.
05-459-373	Vehicle Maint.	$572.20	$1,000	$570	$700	$0	Maintenance paid by the Friends of the Library.
05-459-374	Vehicle Fuel	$0.00	$0	$0	$0	$0	Fuel paid for by the Friends of the Library.
05-459-375	Computer Maint.	$1,315.00	$500	$137	$250	$1,500	Includes $1,000 website update.
05-459-378	Air Cond. Maint.	$0.00	$0	$0	$0	$0	
05-459-420	Dues, Memberships	$625.00	$900	$460	$460	$900	

		Department	Manager	Council
01	PA Library Association	$550	$550	$550
02	Misc	$350	$350	$350

05-459-460	Meetings/Conferences	$805.00	$750	$267	$300	$1,500	Includes the annual PA Library Association Conference.
05-459-486	GL Insurance	$0.00	$0	$0	$0	$0	
05-459-492	Miscellaneous Expense	$0.00	$0	$0	$0	$0	
05-459-730	Contract Srvcs.-Obsole	$12,668.00	$14,500	$14,990	$15,500	$14,500	Rental costs for 27 eiNetwork computers at approximately $5,670 semi-annually plus ancillary services.

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
05	**LIBRARY FUND**						
05-459-740	**Major Equipment**	$1,025.96	$0	$0	$0	$4,000	New computer or electronic devices.
05-459-750	**Minor Equipment**	$5,327.47	$0	$3,398	$4,500	$6,550	Replacement of 3 laser printers @ $500 each, 2 wi-fi access points @ $800 each, 4 receipt printers @ $275 each, 10 barcode scanners @ $185 each..

		Department	Manager	Council
01	(3) laser printers @ $500 per		$1,500	$1,500
02	(2) wi-fi access points @ 800 per		$1,600	$1,600
03	(4) receipt printers @ $275 per		$1,100	$1,100
04	(10) barcode scanners @ $185 per		$1,850	$1,850
05	Misc		$500	$500

	Total:	$540,506.68	$617,787	$514,427	$559,031	**$646,305**	
499	**GRANTS/SPECIAL PROJECTS**						
05-499-990	**Cash Balance Ending**	$0.00	($13,652)	$0	$0	$86,010	Projected fund balance as of 12/31/14.
	Total:	$0.00	($13,652)	$0	$0	**$86,010**	
	Total LIBRARY FUND Expenditure	$540,506.68	$604,135	$529,097	$573,701	**$732,315**	

FUND BALANCES

STOREFRONT IMPROVEMENT GRANT PROGRAM	53,348.00	Audited Beginning Fund Balance as of 1/1/13	
	0.00	Projected Revenue 1/1 through 12/31/13	
	8,512.00	Projected Expenditures 1/1/ through 12/31/13	
	44,836.00	Projected Fund Balance 12/31/13	
	44,836.00	Projected Beginning Fund Balance 1/1/14	44,836.00
	0.00	Budgeted Revenues 2014	
	44,836.00	Budgeted Expenditures 2014	44,836.00
	0.00	Projected Ending Fund Balance 12/31/14	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
15	**STOREFRONT IMP GRANT PROGRAM**						
Revenue							
341	INTEREST / RENTS						
15-341-100	**Checking Accounts Interest**	$0.09	$0	$0	$0	$0	Citizens no longer pays interest on this account.
	Total:	$0.09	$0	$0	$0	**$0**	
392	INTERFUND TRANSFERS						
15-392-001	**Transfer to Gen Fund**	$24,142.00	$0	$0	$0	$0	
	Total:	$24,142.00	$0	$0	$0	**$0**	
399	GRANTS						
15-399-990	**Cash Balance Forward**	$0.00	$54,789	$0	$0	$44,836	Projected fund balance 12/31/13.
	Total:	$0.00	$54,789	$0	$0	**$44,836**	
tal STOREFRONT IMP GRANT PROGRAM Revenue		$24,142.09	$54,789	$0	$0	**$44,836**	

Ledger Account Description	2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
15 STOREFRONT IMP GRANT PROGRAM						
Expenditure						
465 Contrib., Grants, Subsidies						
15-465-500 Contributions, Subsidies	$0.00	$0	$8,512	$8,512	$44,836	
Total:	$0.00	$0	$8,512	$8,512	**$44,836**	
491 MISCELLANEOUS EXPENSE						
15-491-100 Prior Year Refunds	$25,584.00	$0	$0	$0	$0	
Total:	$25,584.00	$0	$0	$0	**$0**	
499 GRANTS/SPECIAL PROJECTS						
15-499-990 Cash Balance Ending	$0.00	$54,789	$0	$0	$0	Projected ending fund balance 12/31/14.
Total:	$0.00	$54,789	$0	$0	**$0**	
STOREFRONT IMP GRANT PROGRAM Expenditure	$25,584.00	$54,789	$8,512	$8,512	**$44,836**	

FUND BALANCES

CAPITAL IMPROVEMENT FUND	1,166,725.00	Audited Beginning Fund Balance as of 1/1/13	
	16,845.00	Projected Revenue 1/1 through 12/31/13	
	732,322.00	Projected Expenditures 1/1/ through 12/31/13	
	451,248.00	Projected Fund Balance 12/31/13	
	451,248.00	Projected Beginning Fund Balance 1/1/14	467,933.00
	16,685.00	Budgeted Revenues 2014	
	466,000.00	Budgeted Expenditures 2014	467,933.00
	1,933.00	Projected Ending Fund Balance 12/31/14	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
30	**CAPITAL IMPROVEMENT FUND**						
Revenue							
341	INTEREST / RENTS						
30-341-100	Interest	$579.27	$360	($219)	$235	$75	Currently averaging $16.00 per month. This will continue to reduce as the balance in the account drops.
	Total:	$579.27	$360	($219)	$235	**$75**	
393	PROCEEDS OF DEBT						
30-393-120	Bond Proceeds	$0.00	$0	$0	$0	$0	
	Total:	$0.00	$0	$0	$0	**$0**	
395	OTHER FUNDING SOURCES						
30-395-200	Transfer from Library Fund	$0.00	$16,610	$0	$16,610	$16,610	
	Total:	$0.00	$16,610	$0	$16,610	**$16,610**	
399	GRANTS						
30-399-990	Cash Balance Forward	$0.00	$1,374,588	$0	$0	$451,248	Projected fund balance 12/31/13.
	Total:	$0.00	$1,374,588	$0	$0	**$451,248**	
Total CAPITAL IMPROVEMENT FUND Revenue		$579.27	$1,391,558	$219	$16,845	**$467,933**	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
30	**CAPITAL IMPROVEMENT FUND**						
Expenditure							
408	ENGINEERING						
30-408-350	Engineering	$95,211.68	$61,000	$68,350	$70,000	$40,000	10% of 2014 project costs.
	Total:	$95,211.68	$61,000	$68,350	$70,000	**$40,000**	
409	BUILDINGS / PLANTS						
30-409-321	Telephone	$9,224.00	$0	$0	$0	$0	Final lease payment on phone system was made in 2012.
30-409-741	Salt Storage	$0.00	$20,000	$0	$0	$20,000	Repairs to salt storage or increased capacity.
30-409-742	Entrance Pillars	$17,925.00	$0	$0	$0	$0	Column repair and painting completed in 2012.
30-409-746	Automatic Doors	$0.00	$0	$12,800	$12,800	$0	Project completed in 2013.
30-409-747	Mun Bldg Landscaping	$14,407.00	$0	$485	$485	$0	Project completed in 2013.
30-409-752	Mun Bldg Air Cond	$0.00	$160,000	$183,063	$205,000	$0	$38,920 for first floor offices and $165,143 for the library and auditorium. Project completed in 2013.
	Total:	$41,556.00	$180,000	$196,348	$218,285	**$20,000**	
410	POLICE DEPARTMENT						
30-410-740	Police Cars	$0.00	$0	$0	$0	$0	Budgeted to General Fund operating.
30-410-750	Building Renovations	$0.00	$120,000	$235,164	$250,000	$0	Police Department Renovation Project completed in 2013.
	Total:	$0.00	$120,000	$235,164	$250,000	**$0**	
414	PLANNING / CODES						

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
30	**CAPITAL IMPROVEMENT FUND**						
30-414-314	Redevelop Borough Property	$0.00	$80,000	$63,000	$63,000	$40,000	

		Department	Manager	Council
01	Demo/Maintenance Borough-owned property	$25,000	$0	$0
02	Weed & Seed office renovation for Code Enforcement offices	$60,000	$40,000	$40,000

	Total:	$0.00	$80,000	$63,000	$63,000	**$40,000**	
430	**PUBLIC WORKS**						
30-430-700	Leaf Loader	$0.00	$0	$0	$0	$0	
30-430-740	Heavy Equipment & Vehicles	$0.00	$200,000	$0	$0	$170,000	(1) 2-ton and (1) 5-ton dump truck and tractor.
30-430-741	DPW Physical Plant	$0.00	$25,000	$0	$0	$25,000	Improvements to the DPW garage to include security fencing.
30-430-742	Parking Fee Collection System	$0.00	$36,000	$0	$0	$36,000	Two pay stations for up to 120 parking spaces.
	Total:	$0.00	$261,000	$0	$0	**$231,000**	
438	**STREET MAINTENANCE**						
30-438-742	Street Reconstruction	$1,345,194.07	$0	$0	$0	$0	Grant funding to be sought for resurfacing of Hay Street from Wallace to South. Estimated cost is $100,000.
30-438-745	Decorative Lighting Repair	$53,632.00	$50,000	$37,452	$37,452	$75,000	
30-438-746	Street Sign Replacement	$0.00	$0	$0	$0	$60,000	There are 187 street name signs in poor condition @ $275.00 per sign, with post, installed.
	Total:	$1,398,826.07	$50,000	$37,452	$37,452	**$135,000**	
454	**RECREATION**						
30-454-743	Parks Improvements	$0.00	$150,000	$0	$60,000	$0	Repair and maintenance costs for parks and playgrounds has been budgeted to General Fund.
	Total:	$0.00	$150,000	$0	$60,000	**$0**	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
30	**CAPITAL IMPROVEMENT FUND**						
456	LIBRARY						
30-456-730	Library Building	$165,892.00	$170,000	$33,585	$33,585	$0	2013 expense reflects costs for the Eastridge Drainage Project.
	Total:	$165,892.00	$170,000	$33,585	$33,585	**$0**	
499	GRANTS/SPECIAL PROJECTS						
30-499-990	Cash Balance Ending	$0.00	$319,558	$0	$0	$1,933	Projected fund balance 12/31/14.
	Total:	$0.00	$319,558	$0	$0	**$1,933**	
Total CAPITAL IMPROVEMENT FUND Expenditure		$1,701,485.75	$1,391,558	$633,899	$732,322	**$467,933**	

FUND BALANCES

LIQUID FUELS FUND	52,757.00	Audited Beginning Fund Balance as of 1/1/13	
	292,260.00	Projected Revenue 1/1 through 12/31/13	
	290,000.00	Projected Expenditures 1/1/ through 12/31/13	
	55,017.00	Projected Fund Balance 12/31/13	
	55,017.00	Projected Beginning Fund Balance 1/1/14	336,404.00
	281,387.00	Budgeted Revenues 2014	
	295,513.00	Budgeted Expenditures 2014	336,404.00
	40,891.00	Projected Ending Fund Balance 12/31/14	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
35	**LIQUID FUELS FUND**						
Revenue							
341	INTEREST / RENTS						
35-341-100	Interest	$63.32	$84	($38)	$50	$72	Averaging $6.00 per month.
	Total:	$63.32	$84	($38)	$50	**$72**	
355	INTERGOVERNMENTAL REVENUES						
35-355-100	Intergovernmental	$297,000.97	$283,683	($292,210)	$292,210	$281,315	
	Total:	$297,000.97	$283,683	($292,210)	$292,210	**$281,315**	
380	MISCELLANEOUS						
35-380-700	Refund of Prior Yr. Expense	$0.00	$0	$0	$0	$0	
	Total:	$0.00	$0	$0	$0	**$0**	
399	GRANTS						
35-399-990	Cash Balance Forward	$0.00	$54,841	$0	$0	$55,017	Projected fund balance 12/31/13.
	Total:	$0.00	$54,841	$0	$0	**$55,017**	
	Total LIQUID FUELS FUND Revenue	$297,064.29	$338,608	$292,247	$292,260	**$336,404**	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
35	**LIQUID FUELS FUND**						
Expenditure							
432	WINTER MAINTENANCE						
35-432-246	Winter Materials	$134,904.27	$145,158	$74,755	$104,000	$149,552	

		Department	Manager	Council
01	2,600 tons @ $57.52 per ton	$145,158	$149,552	$149,552
02	Contingency	$0	$0	$0

	Total:	$134,904.27	$145,158	$74,755	$104,000	**$149,552**	
495	INTERFUND TRANSFERS						
35-495-100	Transfer GL Fund	$262,348.52	$186,000	$0	$186,000	$145,961	Transfer to GF for a portion of street lighting costs.
	Total:	$262,348.52	$186,000	$0	$186,000	**$145,961**	
499	GRANTS/SPECIAL PROJECTS						
35-499-990	Cash Balance Ending	$0.00	$7,450	$0	$0	$40,891	Projected ending fund balance 12/31/14.
	Total:	$0.00	$7,450	$0	$0	**$40,891**	
	Total LIQUID FUELS FUND Expenditure	$397,252.79	$338,608	$74,755	$290,000	**$336,404**	

FUND BALANCES

SEWER FUND	847,167.00	Audited Beginning Fund Balance as of 1/1/13	
	2,284,968.00	Projected Revenue 1/1 through 12/31/13	
	2,490,504.00	Projected Expenditures 1/1/ through 12/31/13	
	641,631.00	Projected Fund Balance 12/31/13	
	641,631.00	Projected Beginning Fund Balance 1/1/14	2,909,039.00
	2,267,408.00	Budgeted Revenues 2014	
	2,518,653.00	Budgeted Expenditures 2014	2,909,039.00
	390,386.00	Projected Ending Fund Balance 12/31/14	

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
40	**SANITARY SEWER FUND**						
Revenue							
341	INTEREST / RENTS						
40-341-100	Interest	$981.86	$960	($685)	$720	$820	Averaging $68.00 per month.
	Total:	$981.86	$960	($685)	$720	**$820**	
364	MSF FEES						
40-364-101	Sewer Fees	$700,997.25	$532,579	($669,858)	$700,000	$764,248	Appx. 5,300 accounts at average annual consumption of 49 K gallons per year. Current quarterly base rate is $9.07. Wilkinsburg current rate is $1.50 per K, increased from $1.19 in 2011. A 17% increase will be adopted by ALCOSAN for 2014.

		Department	Manager	Council
01	ALCOSAN @ $10.61		$224,932	$224,932
02	Wilkinsburg @ $1.50		$389,550	$389,550
03	Additional budgeted to approximate actuals.		$200,000	$200,000
04	$1.50 charge per bill		($31,800)	($31,800)
05	Less 3% collection to WPJWA		($18,434)	($18,434)

40-364-102	Sewer Fees-Surcharge	$1,531,587.81	$1,088,247	($1,359,618)	$1,554,000	$1,472,140	ALCOSAN surcharge rate is currently $4.32 per K. A 17% increase will be adopted by ALCOSAN for 2014.

		Department	Manager	Council
01	$5.05 per K		$1,311,485	$1,311,485
02	Additional budgeted to approximate actuals		$200,000	$200,000
03	Less 3% collections to WPJWA		($39,345)	($39,345)

40-364-106	ALCOSAN Rebate	$12,552.96	$12,600	($12,748)	$12,748	$12,700	An annual one-time rebate.
	Total:	$2,245,138.02	$1,633,426	($2,042,224)	$2,266,748	**$2,249,088**	
380	MISCELLANEOUS						
40-380-100	Misc Revenue	$0.00	$0	$0	$0	$0	
	Total:	$0.00	$0	$0	$0	**$0**	
395	OTHER FUNDING SOURCES						

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
40	**SANITARY SEWER FUND**						
40-395-040	Transfer from GL Fund	$17,500.00	$17,500	$0	$17,500	$17,500	Fourth of ten payments to Sewer Fund for legal settlement in 2010.
	Total:	$17,500.00	$17,500	$0	$17,500	**$17,500**	
399	GRANTS						
40-399-990	Cash Balance Forward	$0.00	$962,893	$0	$0	$641,631	Projected fund balance 12/31/13.
	Total:	$0.00	$962,893	$0	$0	**$641,631**	
	Total SANITARY SEWER FUND Revenue	$2,263,619.88	$2,614,779	$2,042,909	$2,284,968	**$2,909,039**	

Ledger Account Description	2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes

40 SANITARY SEWER FUND

Expenditure

408 ENGINEERING

40-408-350	Engineering	$79,350.90	$61,300	$54,695	$60,000	$37,000

		Department	Manager	Council
01	Sewage		$15,000	$15,000
02	Sewer Replacement		$5,000	$5,000
03	Basin & Feasibility Study Mtgs		$2,000	$2,000
04	ALCOSAN Mtgs		$500	$500
05	Feasibility Study		$5,000	$5,000
06	Annual Wasteload Mgt Rpt		$2,000	$2,000
07	ACO/COA Report		$1,500	$1,500
08	Misc related to CO		$4,000	$4,000
09	Misc		$2,000	$2,000

Total:	$79,350.90	$61,300	$54,695	$60,000	**$37,000**

409 BUILDINGS / PLANTS

40-409-360	Pump Station Expense	$15,987.69	$18,660	$30,985	$40,000	$44,960

		Department	Manager	Council
01	Water service @ $65 per qtr		$260	$260
02	Phone service @ $50 per mo		$600	$600
03	Electric service @ $550 per mo		$6,600	$6,600
04	Pump Station repairs		$4,000	$4,000
05	Annual Maint & Renewals		$5,000	$5,000
06	Certified Operator		$22,500	$22,500
07	Misc		$6,000	$6,000

Total:	$15,987.69	$18,660	$30,985	$40,000	**$44,960**

429 DEPARTMENT 429

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
40	**SANITARY SEWER FUND**						
40-429-100	**Sewage Cost**	$1,837,239.84	$1,314,188	$1,806,878	$1,816,000	$1,936,417	The totals of the ALCOSAN quarterly base rate and ALCOSAN surcharge plus an additional $400,000 to approximate actuals.
40-429-400	**Sewer Repairs**	$87,979.50	$85,000	$17,235	$23,000	$22,000	

		Department	Manager	Council
01	CCTV Inspection		$6,000	$6,000
02	Sewer Cleaning		$9,000	$9,000
03	Emergency Repairs		$7,000	$7,000

	Total:	$1,925,219.34	$1,399,188	$1,824,113	$1,839,000	**$1,958,417**

430 PUBLIC WORKS

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
40	**SANITARY SEWER FUND**						
40-430-370	**GL Fund Expense Reimb.**	$252,348.00	$311,504	$0	$311,504	$328,276	Reimbursement of DPW costs for operation of sanitary sewer system.

		Department	Manager	Council
01	Salary Director		$17,670	$17,670
02	Salary Staff		$127,516	$127,516
03	Longevity		$504	$504
04	Overtime		$13,020	$13,020
05	FICA		$10,650	$10,650
06	Medicare		$2,491	$2,491
07	UC Insurance		$2,914	$2,914
08	Worker's Comp		$21,130	$21,130
09	Health Insurance		$89,176	$89,176
10	Telephone		$1,507	$1,507
11	Radios & Maint		$0	$0
12	Uniforms - Cash		$1,395	$1,395
13	Uniforms - Clothing		$930	$930
14	Vehicle Maint Insp		$7,750	$7,750
15	Vehicle Fuel		$10,540	$10,540
16	Vehicle Tires		$2,325	$2,325
17	Vehicle Parts		$4,650	$4,650
18	Major Equipment Lease		$11,820	$11,820
19	Minor Equipment		$930	$930
20	Deferred Comp		$1,358	$1,358

	Total:	$252,348.00	$311,504	$0	$311,504	**$328,276**	
439	DEPARTMENT 439						
40-439-500	**Sewer Replacement**	$138,135.00	$168,000	$228,006	$240,000	$150,000	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.
	Total:	$138,135.00	$168,000	$228,006	$240,000	**$150,000**	

Ledger Account Description	2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
40 SANITARY SEWER FUND						
492 DEPARTMENT 492						
40-492-108 Misc Fees	$0.00	$0	$0	$0	$0	
Total:	$0.00	$0	$0	$0	**$0**	
499 GRANTS/SPECIAL PROJECTS						
40-499-990 Cash Balance Ending	$0.00	$656,127	$0	$0	$390,386	Projected ending fund balance 12/31/14.
Total:	$0.00	$656,127	$0	$0	**$390,386**	
Total SANITARY SEWER FUND Expenditure	$2,411,040.93	$2,614,779	$2,137,800	$2,490,504	**$2,909,039**	