Fiscal Year 2009 Budget

Wilkinsburg Borough

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
Revenue								
301	REAL ESTATE TAXES							
01-301-101	**Real Estate Current**	$3,536,549.17	$3,594,986	$3,537,132	$3,585,000	$3,594,986	$3,532,316	Based upon an assessed valuation of approximately $365,000,000 at 12.4 mills less 2% discount and 20% uncollectable. Original calculation was erroneously computed at 12.62 mills.
		$3,594,986	$3,594,986	$3,594,986	$3,532,316	$3,532,316	$3,532,316	
01-301-102	**Real Estate - Debt Service**	$252,466.47	$221,025	$216,158	$220,400	$221,025	$221,025	Based upon assessed valuation of approximately $365,000,000 at .89 mills less 2% discount and 20% uncollectable.
		$221,025	$221,025	$221,025	$221,025	$221,025	$221,025	
01-301-103	**Real Estate - Library**	$0.00	$176,324	$176,857	$175,800	$176,324	$176,324	Based upon an assessed valuation of $365,000,000 at .71 mills less 2% discount and 20% uncollectable.
		$176,324	$176,324	$176,324	$176,324	$176,324	$176,324	
01-301-201	**Real Estate - Prior GL**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-301-202	**Real Estate - Prior Debt Serv**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-301-203	**Real Estate - Prior Library**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-301-350	**Real Estate - Del - Portnoff**	$510,261.33	$336,000	$543,931	$600,000	$525,000	$525,000	Averaging approximately $44,000 per month.
		$525,000	$525,000	$525,000	$525,000	$525,000	$525,000	
01-301-401	**Del In-House GL**	$597.80	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-301-402	**Del In-House St Lighting**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-301-403	**Del In-House Fire**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-301-405	Del In-House Library	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-301-407	Del In-House Recreation	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-301-409	Del In-House Shade Tree	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-301-422	Del In-House Debt Service	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-301-500	Real Estate - Special Levy	$0.00	$50,000	$0	$0	$0	$0	Budgeted under Miscellaneous Revenues Sale of Fixed Assets.
		$0	$0	$0	$0	$0	$0	
	Total:	($4,299,874.77)	$4,378,335	$4,474,078	$4,581,200	**$4,517,335**	**$4,454,665**	
310	ACT 511 TAXES							
01-310-100	Real Estate Transfer Tax	$103,402.93	$108,000	$82,952	$80,000	$90,000	$90,000	Approximately $7,500 per month.
		$90,000	$90,000	$90,000	$90,000	$90,000	$90,000	
01-310-201	Earned Income Tax-Current	$782,727.30	$780,000	$750,817	$825,000	$804,000	$804,000	Approximately $67,000 per month
		$804,000	$804,000	$804,000	$804,000	$804,000	$804,000	
01-310-202	Earned Income Tax-Delinque	$79,258.59	$84,000	$69,346	$71,500	$73,200	$73,200	Approximately $6,100 per month.
		$73,200	$73,200	$73,200	$73,200	$73,200	$73,200	
01-310-400	Local Services Tax	$184,620.22	$180,000	$118,124	$170,000	$170,000	$170,000	
		$170,000	$170,000	$170,000	$170,000	$170,000	$170,000	
01-310-600	Business Privilege Tax	$280,555.80	$230,000	$231,162	$287,500	$250,000	$250,000	
		$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	
01-310-800	RAD Revenue	$864,859.10	$840,000	$761,371	$810,000	$810,000	$810,000	Approximately $67,500 per month
		$810,000	$810,000	$810,000	$810,000	$810,000	$810,000	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
	Total:	($2,295,423.94)	$2,222,000	$2,013,772	$2,244,000	**$2,197,200**	**$2,197,200**	
320	LICENSES / PERMITS							
01-320-100	**Business Privilege Licenses**	$0.00	$1,000	$0	$0	$500	$500	
		$500	$500	$500	$500	$500	$500	
01-320-200	**Vendors License**	$405.00	$500	$0	$405	$500	$500	
		$500	$500	$500	$500	$500	$500	
01-320-300	**Amusement Machines**	$0.00	$500	$25	$25	$500	$500	These fees should be increased and licensing enforced.
		$500	$500	$500	$500	$500	$500	
01-320-400	**Cable Television Franchise F**	$233,824.81	$220,000	$201,873	$265,000	$265,000	$265,000	Approximately $66,250 per quarter.
		$265,000	$265,000	$265,000	$265,000	$265,000	$265,000	
01-320-500	**Fire Alarm Permit Fees**	$150.00	$400	$875	$550	$550	$550	
		$550	$550	$550	$550	$550	$550	
	Total:	($234,379.81)	$222,400	$202,773	$265,980	**$267,050**	**$267,050**	
330	FINES / FORFEITS							
01-330-100	**Fines-State Police Violations**	$15,517.22	$13,200	$13,659	$15,000	$14,400	$14,400	Approximately $1,200 per month.
		$14,400	$14,400	$14,400	$14,400	$14,400	$14,400	
01-330-200	**Fines-Parking Fines**	$122,105.00	$114,000	$164,097	$160,000	$138,000	$138,000	Approximately $11,500 per montl
		$138,000	$138,000	$138,000	$138,000	$138,000	$138,000	
01-330-250	**Fines-ETI Collection**	$0.00	$1,200	$5	$5	$0	$0	Outside contractor that collected outstanding citation fees - no longer utilized.
		$0	$0	$0	$0	$0	$0	
01-330-300	**Fines-Magistrate Fines**	$25,966.22	$24,000	$21,790	$20,000	$20,400	$20,400	Approximately $1,700 per month.
		$20,400	$20,400	$20,400	$20,400	$20,400	$20,400	

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01	**GENERAL FUND**							
01-330-400	**Fines-County**	$3,819.77	$4,800	$7,129	$5,000	$4,800	$4,800	Approximately $400 per month.
		$4,800	$4,800	$4,800	$4,800	$4,800	$4,800	
01-330-500	**Fines-False Alarm**	$575.00	$1,200	$150	$300	$300	$300	Approximately $25 per month. There should be better monitoring and invoicing for this.
		$300	$300	$300	$300	$300	$300	
	Total:	($167,983.21)	$158,400	$206,830	$200,305	**$177,900**	**$177,900**	
341	INTEREST / RENTS							
01-341-100	**Interest-Temorary Investmen**	$139,437.79	$84,000	$48,762	$65,000	$69,600	$69,600	Approximately $5,800 per month.
		$69,600	$69,600	$69,600	$69,600	$69,600	$69,600	
01-341-200	**Miscellaneous Rents**	$37,205.69	$36,000	$93,980	$39,000	$39,000	$39,000	Cell Tower and rental property at 1316 North Ave. Approximately $3,250 per month.
		$39,000	$39,000	$39,000	$39,000	$39,000	$39,000	
	Total:	($176,643.48)	$120,000	$142,742	$104,000	**$108,600**	**$108,600**	
355	INTERGOVERNMENTAL REVENUES							
01-355-100	**State Snow Removal**	$0.00	$20,000	$44,171	$22,820	$21,350	$21,350	Per winter maintenance agreement with PA DOT.
		$21,350	$21,350	$21,350	$21,350	$21,350	$21,350	
01-355-200	**Public Utility Realty Tax**	$0.00	$9,000	$9,021	$9,021	$9,000	$9,000	
		$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	
01-355-300	**Gasoline Tax Reimb.**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-355-600	**General State Pension Aid**	$410,418.06	$410,000	$0	$409,215	$410,000	$410,000	These monies are deposited to the General Fund and then transferred out to the Pension Fund.
		$410,000	$410,000	$410,000	$410,000	$410,000	$410,000	
	Total:	($410,418.06)	$439,000	$53,192	$441,056	**$440,350**	**$440,350**	
359	PAYMENT LIEU OF TAXES							

Fiscal Year 2009 Budget

Wilkinsburg Borough

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-359-100	Payment in Lieu of Taxes	$0.00	$500	$0	$0	$500	$500	
		$500	$500	$500	$500	$500	$500	
	Total:	$0.00	$500	$0	$0	**$500**	**$500**	
362	DEPT EARNINGS-POLICE							
01-362-100	Community Days	$0.00	$0	$1,730	$1,730	$1,500	$1,500	A revenue account established to track the receipt of fees, sponsorships and donations.
		$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	
01-362-200	Police-Police Reports	$8,095.00	$9,000	$9,520	$9,600	$9,600	$9,600	Approximately $800 per month.
		$9,600	$9,600	$9,600	$9,600	$9,600	$9,600	
01-362-201	Police - Special Detail Reimb	$0.00	$0	$7,331	$7,331	$10,000	$10,000	A corresponding revenue accoun which equals projected expense in the Police Dept budget.
		$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	
01-362-202	Police - Attorney Gl Reimb	$0.00	$0	$10,356	$10,356	$10,000	$10,000	A corresponding revenue accoun which equals projected expense under the Police Dept budget.
		$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	
01-362-300	Fire-Fire Reports	$150.00	$200	$305	$300	$250	$250	
		$250	$250	$250	$250	$250	$250	
01-362-400	Tenant Registration Fee	$484.00	$0	$40	$40	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-362-401	Building Permits	$27,434.62	$30,000	$17,172	$17,000	$20,400	$20,400	Approximately $1,700 per month.
		$20,400	$20,400	$20,400	$20,400	$20,400	$20,400	
01-362-402	Electrical Permits	$425.00	$1,200	$150	$150	$600	$600	Approximately $50 per month.
		$600	$600	$600	$600	$600	$600	
01-362-403	Occupancy Permits	$13,685.00	$12,000	$11,885	$13,200	$13,200	$13,200	Approximately $1,100 per month.
		$13,200	$13,200	$13,200	$13,200	$13,200	$13,200	
01-362-404	Inspections for Sale	$9,590.00	$12,000	$8,015	$8,300	$9,000	$9,000	Approximately $750 per month.
		$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	

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Wilkinsburg Borough

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-362-501	**Lien Letters**	$8,750.65	$12,000	$7,650	$8,500	$9,000	$9,000	Approximately $750 per month.
		$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	
01-362-502	**Sewer Compliance-Dye Tests**	$4,395.00	$6,000	$4,080	$4,300	$4,440	$4,440	Approximately $370 per month.
		$4,440	$4,440	$4,440	$4,440	$4,440	$4,440	
01-362-600	**Tax Certification**	$7,845.00	$4,800	$6,075	$4,800	$4,800	$4,800	Approximately $400 per month.
		$4,800	$4,800	$4,800	$4,800	$4,800	$4,800	
01-362-700	**Zoning/Hearing/Sub/Sign Per**	$2,263.50	$2,400	$2,032	$1,900	$2,040	$2,040	Approximately $170 per month.
		$2,040	$2,040	$2,040	$2,040	$2,040	$2,040	
01-362-800	**Demolition Permits**	$450.00	$500	$1,175	$1,125	$500	$500	
		$500	$500	$500	$500	$500	$500	
01-362-850	**Sale of Recycling Material**	$0.00	$0	$404	$5,785	$6,000	$6,000	Monies received from Pittsburgh Recycling for cardboard and aluminum.
		$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	
01-362-900	**Recreation Fees**	$155.00	$300	$1,102	$1,077	$500	$500	
		$500	$500	$500	$500	$500	$500	
	Total:	($83,722.77)	$90,400	$89,021	$95,493	**$101,830**	**$101,830**	
363	DEPT EARNINGS-HIGHWAY							
01-363-101	**Highways&Streets-Street Me**	$15,410.00	$12,000	$25,066	$23,000	$16,800	$16,800	Approximately $1,400 per month.
		$16,800	$16,800	$16,800	$16,800	$16,800	$16,800	
01-363-102	**Highways&Streets-Lots**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-363-103	**Highways&Streets-Permits**	$55,634.00	$60,000	$52,300	$42,000	$55,200	$55,200	Approximately $4,600 per month.
		$55,200	$55,200	$55,200	$55,200	$55,200	$55,200	
01-363-105	**Residential Permit Parking**	$0.00	$0	$48	($48)	$0	$0	
		$0	$0	$0	$0	$0	$0	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-363-500	Highways&Streets-Street Op	$14,906.00	$12,000	$15,543	$13,800	$13,800	$13,800	Approximately $1,150 per month.
		$13,800	$13,800	$13,800	$13,800	$13,800	$13,800	
	Total:	($85,950.00)	$84,000	$92,957	$78,753	**$85,800**	**$85,800**	
364	MSF FEES							
01-364-101	MSF-Current Fees Collection	$907,274.06	$1,100,000	$861,940	$950,000	$1,000,000	$1,000,000	
		$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000	
01-364-102	MSF-Delinquent Fees Collect	($782.00)	$0	$1,787	$17,257	$17,000	$17,000	
		$17,000	$17,000	$17,000	$17,000	$17,000	$17,000	
01-364-103	MSF-Current Penalty Collecti	$0.00	$0	$3,857	($5,143)	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-364-350	MSF-Delinquent Fees Portno	$377,212.47	$240,000	$293,489	$382,000	$378,000	$378,000	Approximately $31,500 per montl
		$378,000	$378,000	$378,000	$378,000	$378,000	$378,000	
	Total:	($1,283,704.53)	$1,340,000	$1,161,073	$1,344,114	**$1,395,000**	**$1,395,000**	
380	MISCELLANEOUS							
01-380-100	Miscellaneous Revenue	$25,173.35	$20,000	$686,829	$25,000	$25,000	$25,000	
		$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	
01-380-105	Donations-Shade Tree Com	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-380-200	Civil Service Fees	$0.00	$3,250	$1,750	$1,750	$1,000	$1,000	Application fees for entry-level testing.
		$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	
01-380-300	Reimb.-School Crossing Gua	$22,903.81	$40,000	$35,259	$30,000	$30,000	$30,000	The School District's share of crossing guards cost.
		$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-380-400	MEIT Reimbursement	$0.00	$0	$24,128	$8,043	$8,000	$8,000	Annual rate stabilization payment from MEIT.
		$8,000	$8,000	$8,000	$8,000	$8,000	$8,000	
01-380-401	Health Ins. Reimb.-Police	$34,507.42	$0	$31,336	$34,000	$30,000	$30,000	Police officer's share of health care costs.
		$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	
01-380-402	Health Ins. Reimb.-Fire	$11,369.75	$0	$8,252	$9,000	$9,000	$9,000	Fire Department's share of health care costs.
		$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	
01-380-403	Health Ins. Reimb.-GL	$7,642.26	$0	$8,100	$11,000	$10,000	$10,000	General Employee's share of health care costs.
		$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	
01-380-404	Health Ins. Reimb.-Library	$1,320.06	$0	$724	$750	$500	$500	Library share of health care costs
		$500	$500	$500	$500	$500	$500	
01-380-405	Garnishment Reimbursemen	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-380-500	Finance Dept.-Library Reimb.	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-380-600	Sale of Fixed Assets	$0.00	$10,000	$566	$566	$51,000	$51,000	Anticipated sale of Borough-owned properties.
		$51,000	$51,000	$51,000	$51,000	$51,000	$51,000	
01-380-601	Damage to Property	$0.00	$0	$12,662	$1,525	$1,000	$1,000	
		$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	
01-380-700	Refund of Prior Yr. Expense	$10,500.00	$0	$290	($387)	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	($113,416.65)	$73,250	$809,896	$121,246	**$165,500**	**$165,500**	

395 OTHER FUNDING SOURCES

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-395-100	Transfer from Motor Lic. Fun	$256,562.00	$0	$0	$0	$250,000	$250,000	The transfer in of Liquid Fuels monies for street lighting costs. This is also budgeted as a transfer out of Liquid Fuels.
		$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	
01-395-200	Transfer from Sewer Fund	$0.00	$0	$0	$0	$0	$210,055	DPW expense to operate and maintain sanitary sewer system.
		$0	$0	$0	$0	$210,055	$210,055	
01-395-201	Transfer from HUD Fund - 15	$5,101.31	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-395-301	Transfer from Capital Fund	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-395-302	Reserved	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-395-303	Transfers from Sales Tax Fu	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-395-304	Transfer from Fund 15	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-395-305	TRF From Pension Fund	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	($261,663.31)	$0	$0	$0	**$250,000**	**$460,055**	
399	GRANTS							
01-399-101	COPS-Police Dept. Hiring Gra	$0.00	$0	$0	$0	$0	$0	Account should be deleted when three years with no activity is reached.
		$0	$0	$0	$0	$0	$0	
01-399-102	COPS-Problem Solving Gran	$0.00	$0	$0	$0	$0	$0	Account should be deleted once three years with no activity is reached.
		$0	$0	$0	$0	$0	$0	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-399-103	Weed and Seed Tall Team	$23,954.20	$0	$0	$0	$0	$0	Quality of Life grant receipts are now booked under 399.110. This account should be deleted once three years is reached with no activity.
		$0	$0	$0	$0	$0	$0	
01-399-104	Weed and Seed - PCCD FY07	$0.00	$0	$0	$0	$0	$0	Please see note under 399.103.
		$0	$0	$0	$0	$0	$0	
01-399-105	PA K9 Grant	$12,126.44	$0	$0	$0	$0	$0	Account should be deleted when three years with no activity is reached.
		$0	$0	$0	$0	$0	$0	
01-399-106	County DA Grant	$0.00	$0	$0	$0	$0	$0	Account should be deleted once three years is reached with no activity.
		$0	$0	$0	$0	$0	$0	
01-399-107	Weed & Seed Newsletter	$0.00	$0	$0	$0	$0	$0	Account should be deleted once three years is reached with no activity.
		$0	$0	$0	$0	$0	$0	
01-399-108	K-9 Faro Medical Account	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-399-109	Train Station feasibility stdy	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-399-110	Quality of Life grant	$65,000.00	$100,000	$47,041	$50,000	$50,000	$130,000	Anticipated receipts for last two quarters of 2008-2009 program year and first two quarters of 2009-2010 program year.
		$50,000	$50,000	$50,000	$130,000	$130,000	$130,000	
01-399-111	Byrne JAG Grant	$0.00	$0	$0	$0	$0	$0	Account should be deleted once three years with no activity is reached.
		$0	$0	$0	$0	$0	$0	
01-399-112	EDWARD BYRN GRANT - PO	$0.00	$0	$0	$0	$0	$0	Account should be deleted once three years with no activity is reached.
		$0	$0	$0	$0	$0	$0	
01-399-114	Port Authority Grant	$0.00	$0	$0	$0	$0	$0	Account should be deleted once three years with no activity is reached.
		$0	$0	$0	$0	$0	$0	
01-399-115	FEMA Fire	$152,800.00	$0	$0	$7,885	$0	$0	
		$0	$0	$0	$0	$0	$0	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-399-200	Comp Plan - EIP	$0.00	$0	$0	$81,000	$162,105	$162,105	Total grant monies are $243,105. An invoice has been submitted to the State for $81,000 and it is anticipated that this will be received in 2008. The balance will be received in 2009.
		$162,105	$162,105	$162,105	$162,105	$162,105	$162,105	
01-399-201	PA Urban/Community Tree G	$0.00	$0	$0	$0	$0	$0	Account should be deleted once three years with no activity is reached.
		$0	$0	$0	$0	$0	$0	
01-399-300	DEP-Recycling Grant-904	$0.00	$0	$3,347	$4,680	$3,500	$3,500	Monies received from PA DEP and based upon a dollar amount per ton reported.
		$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	
01-399-301	DEP-Recycling Grant-902	$20,280.20	$5,000	$86,153	$76,535	$0	$0	This account reflects monies received for the 902 recycling grant. Application was made in April for $63,600 in funding but an award announcement has not yet been received.
		$0	$0	$0	$0	$0	$0	
01-399-302	DEP-Turner Field Grant	$0.00	$0	$0	$0	$0	$0	Account should be deleted once three years with no activity is reached.
		$0	$0	$0	$0	$0	$0	
01-399-401	DCED - Comp Upgrade&Prot	$50,000.00	$0	$0	$0	$0	$0	All monies received and expended.
		$0	$0	$0	$0	$0	$0	
01-399-402	DCED - Technology	$0.00	$0	$0	$0		$55,000	A grant from Rep. Preston's office. $30,000 for surveillance cameras and $25,000 for technology for Code Enforcement - (5) new computers and PDA's.
		$0			$55,000	$55,000	$55,000	
01-399-403	DCED - Newsletter	$0.00	$0	$0	$5,000		$0	A grant received from Senator Ferlo's office to include the Wilkinsburg Sun in the Penny Saver publication. Monies anticipated to be received in 200E
		$0			$0	$0	$0	
01-399-501	DCED-Police Radios	$0.00	$50,000	$53,198	$53,198	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-399-502	DCNR-Hunter Park Improvem	$0.00	$0	$0	$0	$0	$0	This represents Phase 1. The grant close out report was submitted to the State in May witl a requisition for approximately $127,000.
		$0	$0	$0	$0	$0	$0	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-399-503	DCNR-Trail Grant	$0.00	$104,000	$0	$0	$104,000	$104,000	
		$104,000	$104,000	$104,000	$104,000	$104,000	$104,000	
01-399-601	COG Grant-Code Dept	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-399-801	Christmas Party Revenue	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-399-901	Fire Escrow Fund	$0.00	$0	$14,486	($14,486)	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-399-902	Fire Act Grant	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-399-990	Cash Balance Forward	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	($324,160.84)	$259,000	$204,225	$263,812	**$319,605**	**$454,605**	
Total GENERAL FUND Revenue		($9,737,341.37)	$9,387,285	$9,450,557	$9,739,959	**$10,026,670**	**$10,309,055**	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
Expenditure								
400	GENERAL GOVERNMENT							
01-400-110	**Salary-Council**	$34,700.04	$29,700	$29,700	$29,700	$29,700	$29,700	
		$29,700	$29,700	$29,700	$29,700	$29,700	$29,700	
01-400-111	**Salary-Mayor**	$0.00	$5,000	$5,000	$5,000	$5,000	$5,000	
		$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	
01-400-190	**Social Sec-FICA**	$2,151.36	$2,151	$2,151	$2,151	$2,151	$2,151	6.2% of total wages.
		$2,151	$2,151	$2,151	$2,151	$2,151	$2,151	
01-400-191	**Social Sec-Medic**	$503.40	$31	$503	$503	$503	$503	1.45% of total wages.
		$503	$503	$503	$503	$503	$503	
01-400-192	**UC Insurance**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-400-210	**Office Supplies**	$1,804.29	$1,800	$767	$1,100	$1,800	$1,000	
		$1,800	$1,800	$1,800	$1,000	$1,000	$1,000	
01-400-340	**Advertising-Legal**	$11,699.32	$12,000	$7,310	$7,500	$8,400	$8,400	This amount will be lower that prior year actuals do to advertising ordinance title only and placing at the County Law Library and Borough building for public inspection.
		$8,400	$8,400	$8,400	$8,400	$8,400	$8,400	
01-400-341	**Advertising-Recruiting**	$5,267.77	$3,500	$9,961	$10,000	$5,000	$5,000	
		$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	
01-400-350	**Awards, Commendations**	$229.90	$750	$332	$332	$750	$500	
		$750	$750	$750	$500	$500	$500	
01-400-375	**Repairs and Maintenance**		$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-400-420	Dues, Memberships	$3,987.00	$3,270	$4,317	$4,500	$4,419	$5,000	
		$4,419	$4,419	$4,419	$5,000	$5,000	$5,000	
01-400-460	Meetings/Conferences	$2,213.88	$4,000	$8,213	$9,000	$5,000	$6,000	
		$5,000	$5,000	$5,000	$6,000	$6,000	$6,000	
	Total:	$62,556.96	$62,202	$68,255	$69,786	**$62,723**	**$63,254**	
401	EXECUTIVE							
01-401-110	Salary-Manager	$98,640.08	$81,200	$84,277	$74,769	$83,636	$83,636	Base salary of $82,400
		$83,636	$83,636	$83,636	$83,636	$83,636	$83,636	
01-401-112	Salary-Staff	$52,618.78	$62,625	$49,025	$50,500	$79,715	$79,715	
		$79,715	$79,715	$79,715	$79,715	$79,715	$79,715	
01-401-179	Longevity	$0.00	$0	$0	$0	$0	$0	Does not apply until after 4 years of service
		$0	$0	$0	$0	$0	$0	
01-401-180	Overtime	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-401-185	New Hires Moving in	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-401-188	Other Compensation - Sever	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-401-190	Social Sec-FICA	$9,378.04	$8,917	$8,127	$8,064	$10,128	$10,128	6.2% of total wages.
		$10,128	$10,128	$10,128	$10,128	$10,128	$10,128	
01-401-191	Social Sec-Medic	$2,193.21	$908	$1,901	$1,886	$1,156	$1,156	1.45% of total wages
		$1,156	$1,156	$1,156	$1,156	$1,156	$1,156	
01-401-192	UC Insurance	$1,962.41	$1,080	$1,465	$1,548	$1,080	$1,080	4.5% of first $8,000 wages
		$1,080	$1,080	$1,080	$1,080	$1,080	$1,080	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-401-193	Workers Comp	$773.61	$257	$1,281	$1,281	$257	$279	.1072% of total premium anticipated to be $260,000.
		$257	$257	$257	$279	$279	$279	
01-401-194	Health Insurance	$33,560.30	$44,047	$29,474	$29,390	$46,130	$46,130	
		$46,130	$46,130	$46,130	$46,130	$46,130	$46,130	
01-401-195	Disability Insurance	$0.00	$0	$0	$0	$0	$0	Included under Health Insurance.
		$0	$0	$0	$0	$0	$0	
01-401-196	Life Insurance	$0.00	$0	$0	$0	$0	$0	Included under Health Insurance.
		$0	$0	$0	$0	$0	$0	
01-401-198	Worker Compensation	$0.00	$0	$0	$0		$0	
		$0					$0	
01-401-199	Insurance Reimbursement	$2,097.23	$0	$2,932	$3,126	$2,510	$2,510	Employer contribution ICMA retirement
		$2,510	$2,510	$2,510	$2,510	$2,510	$2,510	
01-401-210	Office Supplies	$3,079.32	$1,300	$1,633	$1,250	$1,300	$1,300	
		$1,300	$1,300	$1,300	$1,300	$1,300	$1,300	
01-401-214	Postage	$37.43	$300	$281	$286	$300	$300	
		$300	$300	$300	$300	$300	$300	
01-401-250	Printing	$34.00	$2,000	$174	$200	$2,000	$2,000	
		$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	
01-401-252	Publications	$892.18	$1,000	$280	$590	$1,000	$1,000	
		$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	
01-401-321	Telephone	$1,239.44	$2,176	$1,757	$1,400	$2,176	$2,176	
		$2,176	$2,176	$2,176	$2,176	$2,176	$2,176	
01-401-322	Telephone Reimburements	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-401-352	Contracted Services	$4,031.50	$560	$3,807	$3,500	$560	$4,160	
		$560	$560	$560	$4,160	$4,160	$4,160	
01-401-373	Vehicle Maint/Inspections	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-401-374	Vehicle Fuel	$2,530.62	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-401-375	Repairs and Maintenance		$0	$0	$0	$300	$300	
		$300	$300	$300	$300	$300	$300	
01-401-420	Dues, Memberships	$765.20	$4,500	$454	$1,500	$4,680	$4,680	
		$4,680	$4,680	$4,680	$4,680	$4,680	$4,680	
01-401-460	Meetings/Conf Exp	$1,615.42	$2,000	$1,979	$2,050	$2,000	$2,000	
		$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	
01-401-465	Safety Committee	$0.00	$500	$64	$64	$500	$500	
		$500	$500	$500	$500	$500	$500	
01-401-740	Major Equipment	$0.00	$2,000	$0	$0	$2,000	$2,000	
		$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	
01-401-750	Minor Equipment	$407.80	$1,500	$0	$500	$1,500	$1,500	
		$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	
	Total:	$215,856.57	$216,870	$188,909	$181,904	**$242,928**	**$246,550**	
402	FINANCE							
01-402-110	Salary-Director	$8,480.42	$70,700	$58,423	$58,077	$72,100	$72,100	Base salary of $72,100
		$72,100	$72,100	$72,100	$72,100	$72,100	$72,100	
01-402-112	Staff Salary	$80,934.89	$83,421	$83,312	$83,312	$86,346	$86,346	
		$86,346	$86,346	$86,346	$86,346	$86,346	$86,346	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-402-179	Longevity	$450.00	$1,025	$450	$450	$450	$450	Finance Clerk III
		$450	$450	$450	$450	$450	$450	
01-402-180	Overtime	$0.00	$1,000	$0	$0	$1,000	$1,000	
		$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	
01-402-186	Weed & Seed Admin	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-402-187	Weed & Seed Reimb	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-402-190	Social Sec-FICA	$5,765.75	$9,681	$8,644	$8,564	$9,914	$9,914	6.2% of total wages
		$9,914	$9,914	$9,914	$9,914	$9,914	$9,914	
01-402-191	Social Sec-Medic	$1,336.26	$2,264	$2,022	$2,003	$2,318	$2,318	1.45% of total wages
		$2,318	$2,318	$2,318	$2,318	$2,318	$2,318	
01-402-192	UC Insurance	$1,440.00	$1,080	$1,440	$1,440	$1,440	$1,440	4.5% of first $8,000 wages
		$1,440	$1,440	$1,440	$1,440	$1,440	$1,440	
01-402-193	Workers Comp	$624.37	$343	$1,281	$1,281	$1,300	$372	.143% of total premium
		$1,300	$1,300	$1,300	$372	$372	$372	
01-402-194	Health Insurance	$27,417.20	$40,059	$58,711	$58,721	$60,805	$60,805	
		$60,805	$60,805	$60,805	$60,805	$60,805	$60,805	
01-402-195	Disability Insurance	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-402-196	Life Insurance	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-402-199	Insurance Reimbursement	($110.40)	$0	$2,838	$2,762	$3,605	$3,605	Employer contribution - ICMA retirement
		$3,605	$3,605	$3,605	$3,605	$3,605	$3,605	

Fiscal Year 2009 Budget

Wilkinsburg Borough

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-402-200	Misc Bank fees	$6,923.18	$7,000	$11,442	$9,400	$6,700	$6,700	
		$6,700	$6,700	$6,700	$6,700	$6,700	$6,700	
01-402-210	Office Supplies	$2,872.52	$3,500	$2,981	$3,600	$4,000	$4,000	
		$4,000	$4,000	$4,000	$4,000	$4,000	$4,000	
01-402-214	Postage	$52.61	$3,000	$2,267	$2,250	$3,000	$3,000	
		$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	
01-402-250	Printing	$908.64	$1,500	$1,648	$1,000	$1,500	$1,500	MSF bills and reminders
		$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	
01-402-252	Publications	$213.00	$250	$10	$213	$250	$250	
		$250	$250	$250	$250	$250	$250	
01-402-310	Computer Maintenance	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-402-321	Telephone	$221.92	$1,700	$1,284	$1,300	$1,700	$1,700	12 lines @ $20.34 per line
		$1,700	$1,700	$1,700	$1,700	$1,700	$1,700	
01-402-322	Telephone Reombursements	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-402-351	Auditing Services	$27,249.00	$32,000	$28,818	$28,818	$33,000	$33,000	
		$33,000	$33,000	$33,000	$33,000	$33,000	$33,000	
01-402-352	Contracted Services	$57,201.94	$5,000	$15,039	$16,000	$1,375	$1,375	
		$1,375	$1,375	$1,375	$1,375	$1,375	$1,375	
01-402-375	Repairs and Maintenance		$0	$0	$0	$100	$100	
		$100	$100	$100	$100	$100	$100	
01-402-420	Dues, Memberships	$35.00	$1,000	$400	$215	$250	$250	
		$250	$250	$250	$250	$250	$250	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-402-458	**Employee Medical**		$0	$106	$106	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-402-460	**Meetings/Conferences**	$1,234.00	$2,500	$25	$100	$2,500	$2,500	
		$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	
01-402-740	**Major Equipment**	$0.00	$2,000	$0	$0	$2,000	$2,000	Carpet and installation
		$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	
01-402-750	**Minor Equipment**	$300.00	$1,000	$0	$0	$1,100	$1,100	
		$1,100	$1,100	$1,100	$1,100	$1,100	$1,100	
	Total:	$223,550.30	$270,023	$281,141	$279,612	**$296,753**	**$295,825**	
403	TAX COLLECTION							
01-403-150	**Real Estate Current Comm**	$16,894.28	$10,000	$11,556	$11,650	$12,000	$12,000	Approximately $1,000 per month
		$12,000	$12,000	$12,000	$12,000	$12,000	$12,000	
01-403-151	**Real Estate Delinq Comm**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-403-152	**Misc Comm**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-403-153	**Special Levy Costs**	$0.00	$50,000	$0	$500	$50,000	$50,000	Costs related to reclaiming abandoned properties for return to tax rolls.
		$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	
01-403-190	**Social Sec-FICA**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-403-191	**Social Sec-Medic**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-403-192	**UC Insurance**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-403-194	Health Insurance	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-403-199	Health Insurance Reimb	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-403-200	Misc Bank Fees	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-403-210	Office Supplies	$234.21	$300	$45	$100	$300	$300	
		$300	$300	$300	$300	$300	$300	
01-403-214	Postage	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-403-215	EIT Postage	$0.00	$0	$0	$0		$0	
		$0					$0	
01-403-250	Printing	$1,067.30	$1,200	$9,908	$9,908	$10,000	$10,000	Printing of tax duplicates.
		$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	
01-403-255	Publications	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-403-310	Telephone	$0.00	$0	$0	$0		$0	
		$0					$0	
01-403-315	Computer Main.	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-403-321	Telephone	$37.39	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-403-331	Travel Expense	$15.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	

Fiscal Year 2009 Budget

Wilkinsburg Borough

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-403-350	Tax Collector Surety Bond	$0.00	$0	$2,750	$2,750	$2,900	$2,900	Annual surety bond.
		$2,900	$2,900	$2,900	$2,900	$2,900	$2,900	
01-403-375	Equipment Maint	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-403-376	Repairs and Maintenance		$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-403-450	Real Estate Delinq-Portnoff	$91,525.00	$87,500	$82,359	$92,000	$93,000	$93,000	
		$93,000	$93,000	$93,000	$93,000	$93,000	$93,000	
01-403-453	EIT Commission	$22,071.79	$25,920	$21,520	$22,000	$25,000	$25,000	
		$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	
01-403-454	OPT Commission	$4,353.08	$3,600	$3,461	$2,600	$3,500	$3,500	
		$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	
01-403-455	BPT Commission	$6,153.27	$4,600	$5,313	$3,000	$4,500	$4,500	
		$4,500	$4,500	$4,500	$4,500	$4,500	$4,500	
01-403-470	Real Estate Refunds-Current	$14,534.96	$10,000	$14,697	$15,000	$15,000	$15,000	
		$15,000	$15,000	$15,000	$15,000	$15,000	$15,000	
01-403-471	Real Estate Refunds-Prior Y	$36,513.67	$50,000	$22,251	$30,000	$35,000	$35,000	
		$35,000	$35,000	$35,000	$35,000	$35,000	$35,000	
01-403-750	Minor Equipment	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$193,399.95	$243,120	$173,860	$189,508	**$251,200**	**$251,200**	
404	LEGAL							
01-404-310	Solicitor Retainer	$40,044.00	$90,000	$78,534	$77,000	$14,400	$14,400	Approximately $1,200 per month on general and general police matters.
		$14,400	$14,400	$14,400	$14,400	$14,400	$14,400	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-404-311	Solicitor Litigation	$0.00	$0	$0	$0	$60,000	$60,000	Borough Solicitor fees for litigation. Does not include outside or special labor counsel. Approximately $5,000 per month.
		$60,000	$60,000	$60,000	$60,000	$60,000	$60,000	
01-404-312	Special Legal Services	$147,945.27	$36,000	$219,839	$175,000	$120,000	$120,000	Special labor counsel averaging $2,000 per month and outside legal counsel for litigation averaging $8,000 per month.
		$120,000	$120,000	$120,000	$120,000	$120,000	$120,000	
01-404-314	Legal - Settlement	$0.00	$18,000	$71,039	$36,539	$50,000	$50,000	
		$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	
01-404-316	Civil Service	$7,291.39	$6,000	$19,355	$12,000	$12,000	$12,000	
		$12,000	$12,000	$12,000	$12,000	$12,000	$12,000	
01-404-317	Court Reporter-Zoning Boar	$0.00	$2,400	$0	$0	$1,000	$1,000	
		$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	
01-404-318	Solicitor-Zoning Board	$1,842.79	$9,000	$497	$750	$1,800	$1,800	
		$1,800	$1,800	$1,800	$1,800	$1,800	$1,800	
01-404-320	Codification-Zoning	$2,240.60	$5,000	$6,575	$6,575	$2,500	$2,500	
		$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	
	Total:	$199,364.05	$166,400	$395,839	$307,864	**$261,700**	**$261,700**	
407	DATA PROCESSING							
01-407-241	General Supplies	$0.00	$1,500	$292	$500	$1,500	$1,500	
		$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	
01-407-375	Repairs and Maintenance	$0.00	$1,000	$0	$1,000	$917	$917	
		$917	$917	$917	$917	$917	$917	
01-407-386	Software	$3,990.00	$4,000	$0	$3,000	$4,000	$4,000	
		$4,000	$4,000	$4,000	$4,000	$4,000	$4,000	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-407-388	Hardware	$237.00	$28,600	$32,481	$32,000	$41,000	$41,000	
		$41,000	$41,000	$41,000	$41,000	$41,000	$41,000	
01-407-396	Software Support	$2,879.98	$9,000	$15,164	$4,000	$22,500	$22,500	
		$22,500	$22,500	$22,500	$22,500	$22,500	$22,500	
01-407-398	Hardware Support	$3,460.32	$35,900	$25,695	$30,000	$30,700	$30,700	
		$30,700	$30,700	$30,700	$30,700	$30,700	$30,700	
01-407-420	Dues, Memberships	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-407-460	Meetings/Training	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$10,567.30	$80,000	$73,632	$70,500	**$100,617**	**$100,617**	
408	ENGINEERING							
01-408-313	GL Engineering Services	$27,021.56	$26,400	$61,071	$50,000	$34,000	$34,000	
		$34,000	$34,000	$34,000	$34,000	$34,000	$34,000	
01-408-315	Special Eng. Services	$0.00	$5,000	$0	$0	$5,000	$5,000	
		$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	
01-408-317	Engineering-Mapping	$0.00	$5,000	$0	$0	$5,000	$5,000	
		$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	
01-408-319	Engineering-Traffic	$0.00	$6,000	$0	$0	$6,000	$6,000	LED design and inspection
		$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	
	Total:	$27,021.56	$42,400	$61,071	$50,000	**$50,000**	**$50,000**	
409	BUILDINGS / PLANTS							

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-409-241	General Supplies	$4,404.07	$5,600	$1,684	$2,500	$5,000	$5,000	
		$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	
01-409-242	Janitorial Supplies	$0.00	$0	$0	$0	$0	$2,000	
		$0	$0	$0	$2,000	$2,000	$2,000	
01-409-243	Janitorial Supplies	$0.00	$2,000	$0	$0		$0	
		$0					$0	
01-409-244	Painting Supplies	$587.60	$1,000	$35	$46	$0	$1,000	
		$0	$0	$0	$1,000	$1,000	$1,000	
01-409-356	Contracted-Cleaning	$18,406.76	$9,600	$21,337	$21,338	$21,600	$21,600	Approximately $1,800 per month
		$21,600	$21,600	$21,600	$21,600	$21,600	$21,600	
01-409-357	Contracted-Other Services	$12,856.17	$3,000	$5,569	$4,600	$5,000	$5,000	
		$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	
01-409-358	Contracted-Extermination	$2,035.52	$2,400	$354	$1,000	$2,400	$2,400	
		$2,400	$2,400	$2,400	$2,400	$2,400	$2,400	
01-409-359	Fees/Permits	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-409-361	Utility-Heat	$34,428.74	$39,200	$46,034	$41,300	$44,000	$44,000	
		$44,000	$44,000	$44,000	$44,000	$44,000	$44,000	
01-409-362	Utility-Electric	$58,508.48	$60,000	$64,491	$65,000	$67,800	$67,800	Approximately $5,650 per month.
		$67,800	$67,800	$67,800	$67,800	$67,800	$67,800	
01-409-363	Utility-Water	$33,545.16	$33,660	$33,558	$34,000	$34,700	$34,700	
		$34,700	$34,700	$34,700	$34,700	$34,700	$34,700	
01-409-364	Utility-Sewer	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-409-373	Repairs&Maint-Buildings	$5,002.82	$10,000	$7,566	$7,000	$7,500	$7,500	
		$7,500	$7,500	$7,500	$7,500	$7,500	$7,500	
01-409-376	Repairs-Maint.	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-409-377	Elevator Maint.	$2,620.00	$2,700	$3,489	$3,385	$2,820	$2,820	Approximately $235 per month.
		$2,820	$2,820	$2,820	$2,820	$2,820	$2,820	
01-409-378	Air Cond.-Maintenance	$0.00	$1,000	$149	$149	$500	$500	
		$500	$500	$500	$500	$500	$500	
01-409-740	Major Equipment	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-409-750	Minor Equipment	$18.92	$2,000	$204	$400	$1,000	$1,000	
		$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	
	Total:	$172,414.24	$172,160	$184,470	$180,718	**$192,320**	**$195,320**	
410	POLICE DEPARTMENT							
01-410-110	Salary-Police Chief	$69,791.82	$72,881	$74,769	$74,769	$77,250	$77,250	Base annual salary of $75,000.
		$77,250	$77,250	$77,250	$77,250	$77,250	$77,250	
01-410-112	Salary-Staff	$1,163,485.81	$1,367,494	$1,094,336	$1,126,000	$1,465,941	$1,324,785	Manager's budget for personnel costs reflects 3 additional officers as opposed to 5.
		$1,465,941	$1,465,941	$1,465,941	$1,382,388	$1,324,785	$1,324,785	
01-410-114	Salary-Crossing Guards	$57,512.00	$72,388	$59,168	$57,500	$72,388	$72,388	
		$72,388	$72,388	$72,388	$72,388	$72,388	$72,388	
01-410-115	Salary-Office Staff	$76,727.07	$112,574	$65,212	$65,000	$116,513	$116,513	
		$116,513	$116,513	$116,513	$116,513	$116,513	$116,513	
01-410-172	Holiday Pay	$54,895.98	$59,500	$48,816	$45,000	$59,500	$59,500	
		$59,500	$59,500	$59,500	$59,500	$59,500	$59,500	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-410-174	Training/Education	$36,688.23	$12,000	$35,830	$40,000	$40,000	$40,000	
		$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	
01-410-176	O/T Attny GI	$10,903.65	$0	$4,528	$6,500	$0	$10,000	Equals anticipated revenue.
		$0	$0	$0	$10,000	$10,000	$10,000	
01-410-177	O/T Attny GI Reimb	($15,610.60)	$0	($414)	($414)	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-410-179	Longevity	$14,890.88	$10,000	$17,200	$18,000	$10,000	$18,440	
		$10,000	$10,000	$10,000	$10,000	$18,440	$18,440	
01-410-180	Regular Overtime	$138,085.68	$112,500	$278,674	$292,000	$140,000	$140,000	3,111 hours @ $45 per hour.
		$140,000	$140,000	$140,000	$140,000	$140,000	$140,000	
01-410-181	Court Overtime	$100,911.52	$135,000	$87,851	$85,000	$122,000	$122,000	2,711 hours @ $45.00 per hour.
		$122,000	$122,000	$122,000	$122,000	$122,000	$122,000	
01-410-182	Special Details	$11,069.25	$0	$2,161	$2,000	$10,000	$10,000	Equals anticipated revenue.
		$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	
01-410-183	Special Detail Reimb.	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-410-184	D.A.R.E. Activities	$0.00	$0	$0	$0	$2,000	$2,000	
		$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	
01-410-185	D.A.R.E. Reimb.	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-410-186	Weed & Seed Act	$9,313.79	$0	($50)	$6,000	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-410-187	Weed & Seed Reimb.	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-410-188	Vacation Buy Back	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-410-189	Sick Pay Buy Back	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-410-190	Social Sec.-FICA	$37,586.17	$46,587	$27,352	$26,650	$28,472	$35,462	6.2% of total wages for officers required to pay FICA.
		$28,472	$28,472	$28,472	$36,243	$35,462	$35,462	
01-410-191	Social Sec.-Medic	$24,546.56	$28,019	$25,455	$26,110	$30,502	$28,550	1.45% of total wages.
		$30,502	$30,502	$30,502	$29,291	$28,550	$28,550	
01-410-192	UC Insurance	$15,056.98	$31,320	$12,383	$13,500	$31,320	$31,320	4.5% on first $8,000 wages.
		$31,320	$31,320	$31,320	$31,320	$31,320	$31,320	
01-410-193	Workers Compensation	$173,687.00	$105,634	$110,132	$110,132	$117,634	$119,600	Approximately 46% of total premium.
		$117,634	$117,634	$117,634	$119,600	$119,600	$119,600	
01-410-194	Health Insurance	$300,827.39	$473,908	$332,734	$336,000	$597,268	$579,973	
		$597,268	$597,268	$597,268	$579,973	$579,973	$579,973	
01-410-195	Disability Insurance	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-410-196	Life Insurance	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-410-199	Insurance Reimbursement	($7,104.20)	$0	($23)	($31)	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-410-210	Office Supplies	$2,005.80	$3,075	$2,609	$2,200	$3,075	$3,075	
		$3,075	$3,075	$3,075	$3,075	$3,075	$3,075	
01-410-214	Postage	$35.77	$3,000	$2,380	$2,355	$3,000	$3,000	
		$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-410-216	Drug Enf.-Petty Cash	$1,100.00	$2,500	$0	$1,000	$2,500	$2,500	
		$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	
01-410-239	Ammunition	($6.14)	$3,750	$4,255	$5,000	$10,000	$3,750	
		$10,000	$10,000	$10,000	$10,000	$3,750	$3,750	
01-410-241	General Supplies	$8,061.41	$3,000	$1,442	$1,500	$3,000	$8,700	
		$3,000	$3,000	$3,000	$3,000	$8,700	$8,700	
01-410-245	Training Material	$101.00	$1,500	$0	$500	$1,500	$1,500	
		$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	
01-410-250	Printing	$2,978.86	$2,000	$2,309	$2,800	$5,000	$5,000	
		$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	
01-410-252	Publications	$0.00	$500	$85	$7,500	$500	$500	
		$500	$500	$500	$500	$500	$500	
01-410-321	Telephone	$14,012.74	$5,600	$13,110	$12,500	$5,600	$5,600	23 lines @ $20.34 per line.
		$5,600	$5,600	$5,600	$5,600	$5,600	$5,600	
01-410-322	Telephone Reimb.	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-410-323	Telephone-911	$527.90	$600	$498	$525	$600	$600	
		$600	$600	$600	$600	$600	$600	
01-410-327	Radios & Maint.	$10,145.76	$9,020	$7,584	$7,600	$9,020	$9,020	
		$9,020	$9,020	$9,020	$9,020	$9,020	$9,020	
01-410-345	Uniforms-Cash	$24,499.01	$22,500	$24,700	$24,700	$28,000	$28,000	$1,000 per officer @ 28 officers
		$28,000	$28,000	$28,000	$28,000	$28,000	$28,000	
01-410-346	Uniforms-Clothing	$360.65	$500	$1,492	$1,000	$500	$500	Special uniform requirements
		$500	$500	$500	$500	$500	$500	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-410-347	Uniforms-Crossing Gds	$1,972.30	$2,500	$2,189	$1,200	$3,000	$3,000	
		$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	
01-410-352	Contracted Services	$25,869.21	$25,600	$27,055	$30,000	$44,260	$31,160	
		$44,260	$44,260	$44,260	$31,160	$31,160	$31,160	
01-410-355	Contracted 911 Services	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-410-358	Animal Control	$8,815.00	$8,000	$10,235	$9,500	$10,000	$10,000	
		$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	
01-410-373	Vehicle Maint/Inspections	$19,277.62	$17,400	$25,344	$25,000	$30,000	$20,000	
		$30,000	$30,000	$30,000	$20,000	$20,000	$20,000	
01-410-374	Vehicle Fuel	$34,687.65	$36,000	$42,715	$47,000	$36,000	$42,000	Approximately $3,500 per month.
		$36,000	$36,000	$36,000	$42,000	$42,000	$42,000	
01-410-375	Repairs and Maintenance		$0	$884	$500	$500	$500	
		$500	$500	$500	$500	$500	$500	
01-410-376	Vehicle Tires	$5,753.39	$1,800	$4,344	$3,500	$6,000	$3,500	
		$6,000	$6,000	$6,000	$3,500	$3,500	$3,500	
01-410-420	Dues, Memberships	$745.00	$1,000	$848	$848	$1,000	$1,000	
		$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	
01-410-456	Central Tax Bur-Police Repor	$0.00	$0	$0	$0		$0	
		$0					$0	
01-410-458	Medical/Physicals	$611.00	$3,000	$0	$0	$5,000	$2,000	
		$5,000	$5,000	$5,000	$2,000	$2,000	$2,000	
01-410-460	Meetings/Conferences	$3,993.58	$3,000	$2,407	$1,961	$5,000	$3,000	
		$5,000	$5,000	$5,000	$3,000	$3,000	$3,000	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-410-730	Major Equipment Lease	$121,537.54	$0	$49,712	$66,283	$0	$0	New vehicle leases expensed to Capital Fund.
		$0	$0	$0	$0	$0	$0	
01-410-740	Major Equipment	$311.76	$5,000	$0	$0	$5,000	$5,000	
		$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	
01-410-750	Minor Equipment	$681.17	$5,000	$8,190	$4,000	$12,800	$12,800	
		$12,800	$12,800	$12,800	$12,800	$12,800	$12,800	
	Total:	$2,561,342.96	$2,805,650	$2,510,500	$2,588,688	**$3,151,643**	**$2,993,486**	
411	FIRE DEPARTMENT							
01-411-110	Salary-Fire Chief	$58,704.10	$60,465	$58,704	$60,465	$62,279	$62,279	Base annual salary of $62,279
		$62,279	$62,279	$62,279	$62,279	$62,279	$62,279	
01-411-112	Salary-Firefighters	$1,093,121.47	$1,184,403	$1,131,278	$1,169,050	$1,226,823	$1,226,823	
		$1,226,823	$1,226,823	$1,226,823	$1,226,823	$1,226,823	$1,226,823	
01-411-172	Holiday Pay	$13,941.75	$14,350	$12,750	$12,664	$14,420	$14,420	
		$14,420	$14,420	$14,420	$14,420	$14,420	$14,420	
01-411-174	Training/Education	$2,211.99	$4,350	$2,346	$3,600	$6,000	$6,000	
		$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	
01-411-179	Longevity	$19,099.16	$21,339	$21,049	$21,443	$24,267	$24,267	
		$24,267	$24,267	$24,267	$24,267	$24,267	$24,267	
01-411-180	Regular Overtime	$131,835.97	$95,000	$90,798	$106,046	$109,228	$109,228	
		$109,228	$109,228	$109,228	$109,228	$109,228	$109,228	
01-411-182	Special Detail	$4,405.56	$4,761	$4,359	$4,553	$4,690	$4,690	
		$4,690	$4,690	$4,690	$4,690	$4,690	$4,690	
01-411-183	Special Detail Reimb.	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-411-186	Weed & Seed Activity	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-411-187	Weed & Seed Remimb	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-411-188	Other Compensation	$117.63	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-411-189	Sick Pay Buy Back	$1,100.00	$6,500	$0	$3,000	$6,500	$6,500	
		$6,500	$6,500	$6,500	$6,500	$6,500	$6,500	
01-411-190	Social Sec.-FICA	$81,292.92	$85,983	$80,429	$83,064	$90,161	$90,161	6.2% of total wages.
		$90,161	$90,161	$90,161	$90,161	$90,161	$90,161	
01-411-191	Social Sec.-Medic.	$19,007.14	$20,109	$18,810	$19,426	$21,086	$21,086	1.45% of total wages.
		$21,086	$21,086	$21,086	$21,086	$21,086	$21,086	
01-411-192	UC Insurance	$11,187.71	$10,080	$10,800	$10,473	$10,473	$10,473	4.5% of first $8,000 wages.
		$10,473	$10,473	$10,473	$10,473	$10,473	$10,473	
01-411-193	Workers Compensation	$125,348.83	$92,197	$97,326	$97,326	$97,326	$104,000	Approximately 40% of total premium.
		$97,326	$97,326	$97,326	$104,000	$104,000	$104,000	
01-411-194	Health Insurance	$293,197.35	$388,569	$373,845	$373,078	$409,188	$409,188	
		$409,188	$409,188	$409,188	$409,188	$409,188	$409,188	
01-411-195	Disability Insurance	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-411-196	Life Insurance	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-411-199	Insurance Reimbursement	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-411-210	Office Supplies	$1,092.02	$1,150	$376	$1,150	$1,150	$1,150	
		$1,150	$1,150	$1,150	$1,150	$1,150	$1,150	
01-411-214	Postage	$77.75	$500	$621	$539	$100	$500	
		$100	$100	$100	$500	$500	$500	
01-411-240	Protective Equipment	$5,476.35	$3,000	$3,077	$3,000	$15,000	$15,000	
		$15,000	$15,000	$15,000	$15,000	$15,000	$15,000	
01-411-241	General Supplies	$5,836.39	$1,500	$1,782	$2,000	$5,000	$5,000	
		$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	
01-411-242	Janitorial Supplies	$26.10	$1,500	$1,428	$1,500	$1,500	$1,500	
		$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	
01-411-243	Fire Prevention Supplies	$663.68	$1,000	$154	$135	$1,000	$750	
		$1,000	$1,000	$1,000	$750	$750	$750	
01-411-245	Training Material	$2,823.86	$3,650	$1,147	$2,300	$9,030	$4,000	
		$9,030	$9,030	$9,030	$4,000	$4,000	$4,000	
01-411-250	Printing	$0.00	$100	$68	$91	$100	$100	Business cards
		$100	$100	$100	$100	$100	$100	
01-411-252	Publications	$0.00	$0	$10	$757	$757	$757	
		$757	$757	$757	$757	$757	$757	
01-411-255	Printing	$0.00	$0	$0	$0		$0	
		$0					$0	
01-411-260	Publications	$85.00	$757	$105	$105		$0	
		$0					$0	
01-411-321	Telephone	$7,654.18	$3,508	$4,886	$4,306	$5,508	$5,508	
		$5,508	$5,508	$5,508	$5,508	$5,508	$5,508	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-411-322	Telephone Reimb.	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-411-323	Telephone 911	$623.20	$700	$615	$617	$700	$700	Approximately $55.00 per month
		$700	$700	$700	$700	$700	$700	
01-411-327	Radios & Maint.	$5,053.32	$5,200	$3,665	$3,000	$4,800	$4,800	
		$4,800	$4,800	$4,800	$4,800	$4,800	$4,800	
01-411-345	Uniforms-Cash	$8,325.00	$8,450	$8,450	$8,450	$8,450	$8,450	
		$8,450	$8,450	$8,450	$8,450	$8,450	$8,450	
01-411-346	Uniforms-Clothing	$3,379.70	$3,000	$3,956	$3,000	$3,000	$3,000	
		$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	
01-411-352	Contracted Services	$5,327.35	$6,600	$8,863	$8,800	$0	$0	Moved to Repairs and Maintenance account
		$0	$0	$0	$0	$0	$0	
01-411-355	Contracted 911 Services	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-411-373	Vehicle Maint./Insp.	$22,417.15	$25,000	$21,000	$25,000	$45,000	$45,000	Aging fleet (2002 American LaFrance ladder, 1996 Pierce, 1987 Pierce, 1976 Mack and major repairs needed to 305-3)
		$45,000	$45,000	$45,000	$45,000	$45,000	$45,000	
01-411-374	Vehicle Fuel	$9,127.25	$7,800	$12,263	$11,849	$13,200	$13,200	Approximately $650.00 per montl
		$13,200	$13,200	$13,200	$13,200	$13,200	$13,200	
01-411-375	Repairs and Maintenance		$0	$2,224	$2,369	$12,800	$12,800	
		$12,800	$12,800	$12,800	$12,800	$12,800	$12,800	
01-411-376	Vehicle Tires	$2,490.34	$3,500	$5,265	$1,600	$3,500	$3,500	
		$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	
01-411-420	Dues, Memberships	$255.00	$400	$375	$400	$400	$400	
		$400	$400	$400	$400	$400	$400	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-411-458	Employee Physicals/Med Tes	$2,320.70	$7,500	$478	$2,000	$7,500	$5,000	
		$7,500	$7,500	$7,500	$5,000	$5,000	$5,000	
01-411-460	Meetings/Conferences	$276.13	$2,700	$97	$600	$3,500	$3,500	
		$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	
01-411-730	Major Equipment-Lease	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-411-740	Major Equipment	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-411-750	Minor Equipment	$12,456.16	$17,860	$14,448	$10,000	$19,360	$13,000	
		$19,360	$19,360	$19,360	$13,000	$13,000	$13,000	
	Total:	$1,950,358.21	$2,093,481	$1,997,850	$2,057,756	**$2,243,796**	**$2,236,730**	
414	PLANNING / CODES							
01-414-110	Salary-Director	$0.00	$55,000	$2,500	$2,500	$35,000	$32,500	Annual base salary of $65,000 split with DPW
		$35,000	$35,000	$35,000	$32,500	$32,500	$32,500	
01-414-112	Salary-Staff	$112,471.39	$131,645	$133,121	$133,103	$182,618	$135,330	(3) Code Enforcement Officers @ $18.74 per hour and (1) Clerk Secretary @ $15.11 per hour.
		$182,618	$182,618	$182,618	$182,618	$135,330	$135,330	
01-414-179	Longevity	$450.00	$675	$450	$450	$450	$450	
		$450	$450	$450	$450	$450	$450	
01-414-180	Overtime	$6.56	$0	$0	$0	$2,000	$1,000	
		$2,000	$2,000	$2,000	$2,000	$1,000	$1,000	
01-414-186	Weed & Seed Activity	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-414-187	Weed & Seed Reimb	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-414-188	Vacation Buy Back	$655.88	$2,100	$0	$700	$4,200	$4,200	Represents complete liability at one week per eligible employee.
		$4,200	$4,200	$4,200	$4,200	$4,200	$4,200	
01-414-190	Social Sec.-FICA	$7,062.35	$11,992	$8,359	$8,325	$13,905	$10,818	6.2% ot total wages.
		$13,905	$13,905	$13,905	$13,905	$10,818	$10,818	
01-414-191	Social Sec.-Medic.	$1,651.69	$2,805	$1,955	$1,950	$3,252	$2,530	1.45% of total wages.
		$3,252	$3,252	$3,252	$3,252	$2,530	$2,530	
01-414-192	UC Insurance	$1,080.00	$1,440	$1,553	$1,379	$1,800	$1,800	4.5% of first $8,000 wages.
		$1,800	$1,800	$1,800	$1,800	$1,800	$1,800	
01-414-193	Workers Comp.	$3,406.18	$1,075	$2,561	$2,561	$1,075	$1,167	Approximately .45% of total premium.
		$1,075	$1,075	$1,075	$1,167	$1,167	$1,167	
01-414-194	Health Insurance	$32,421.30	$51,432	$54,099	$54,453	$93,953	$65,778	
		$93,953	$93,953	$93,953	$93,953	$65,778	$65,778	
01-414-195	Disability Insurance	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-414-196	Life Insurance	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-414-199	Insurance Reimbursement	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-414-210	Office Supplies	$764.85	$1,000	$731	$775	$1,000	$1,000	
		$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	
01-414-214	Postage	$0.00	$1,000	$720	$720	$1,000	$1,000	
		$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	
01-414-241	General Supplies	$14.00	$300	$38	$75	$300	$300	
		$300	$300	$300	$300	$300	$300	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-414-245	Training/Testing	$0.00	$2,000	$0	$0	$2,000	$2,000	
		$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	
01-414-250	Printing	$1,167.95	$1,000	$144	$500	$1,000	$1,000	
		$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	
01-414-252	Publications	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-414-313	Engineerng & Architctral Srv	$150.00	$0	$0	$0	$2,000	$2,000	
		$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	
01-414-321	Telephone	$2,192.95	$2,300	$2,229	$2,280	$2,300	$2,300	
		$2,300	$2,300	$2,300	$2,300	$2,300	$2,300	
01-414-322	Telephone Reimb.	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-414-346	Uniforms-Clothing	$1,659.40	$1,400	$1,202	$1,202	$1,750	$1,750	(5) employees @ $350.00 per year.
		$1,750	$1,750	$1,750	$1,750	$1,750	$1,750	
01-414-352	Contracted Services	$447.00	$600	$365	$550	$600	$600	
		$600	$600	$600	$600	$600	$600	
01-414-355	Building Permit Consulting f	$5,035.83	$12,000	$5,900	$4,000	$12,000	$12,000	Plans Examiners fees.
		$12,000	$12,000	$12,000	$12,000	$12,000	$12,000	
01-414-373	Vehicle Maint/Inspections	$250.23	$1,500	$2,015	$1,900	$2,000	$2,000	
		$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	
01-414-374	Vehicle Fuel	$1,118.01	$1,800	$1,216	$1,450	$2,000	$2,000	Approximately $150 per month.
		$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	
01-414-375	Repairs and Maintenance		$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-414-376	**Vehicle Tires**	$0.00	$200	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-414-420	**Dues, Memberships**	$70.00	$750	$45	$110	$750	$750	PA Building Code Officials & ICC
		$750	$750	$750	$750	$750	$750	
01-414-458	**Medical/Physicals**	$0.00	$0	$55	$55		$0	
		$0					$0	
01-414-460	**Meetings/Conferences**	$85.00	$1,000	$250	$250	$0	$500	
		$0	$0	$0	$500	$500	$500	
01-414-730	**Majopr Equipment-Lease**	$0.00	$10,000	$0	$0	$10,000	$10,000	Four-year lease purchase on two vehicles.
		$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	
01-414-740	**Major Equipment**	$0.00	$2,500	$0	$0	$2,500	$0	The Borough has applied for and received a grant for this equipment.
		$2,500	$2,500	$2,500	$0	$0	$0	
01-414-750	**Minor Equipment**	$639.41	$500	$0	$500	$500	$1,500	
		$500	$500	$500	$1,500	$1,500	$1,500	
	Total:	$172,799.98	$298,014	$219,508	$219,789	**$379,953**	**$296,273**	
427	SOLID WASTE COLLECTION							
01-427-270	**Refuse Contract**	$1,236,827.11	$1,336,308	$1,305,513	$1,307,000	$1,329,276	$1,329,276	
		$1,329,276	$1,329,276	$1,329,276	$1,329,276	$1,329,276	$1,329,276	
01-427-271	**Refuse Credit**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-427-440	**Dumpster Fees**	$0.00	$12,500	$0	$0	$12,500	$12,500	Costs for roll off containers for clean-ups
		$12,500	$12,500	$12,500	$12,500	$12,500	$12,500	
	Total:	$1,236,827.11	$1,348,808	$1,305,513	$1,307,000	**$1,341,776**	**$1,341,776**	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
430	PUBLIC WORKS							
01-430-110	**Salary-Director**	$28,607.30	$60,000	$3,750	$3,750	$35,000	$32,500	50% of base salary
		$35,000	$35,000	$35,000	$32,500	$32,500	$32,500	
01-430-112	**Salary-Staff**	$290,360.83	$315,921	$310,233	$310,500	$315,921	$337,864	
		$315,921	$315,921	$315,921	$337,864	$337,864	$337,864	
01-430-179	**Longevity**	$3,000.00	$4,275	$3,650	$3,000	$4,275	$4,275	
		$4,275	$4,275	$4,275	$4,275	$4,275	$4,275	
01-430-180	**Overtime**	$35,606.28	$40,000	$30,048	$38,000	$40,000	$40,000	
		$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	
01-430-186	**Weed & Seed Activity**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-430-187	**Weed & Seed Reimb**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-430-188	**Vacation Buy Back**	$0.00	$4,300	$0	$0	$4,300	$4,300	
		$4,300	$4,300	$4,300	$4,300	$4,300	$4,300	
01-430-190	**Social Sec.-FICA**	$22,068.44	$26,319	$21,444	$21,793	$24,769	$26,129	6.2% of total wages.
		$24,769	$24,769	$24,769	$26,129	$26,129	$26,129	
01-430-191	**Social Sec.-Medic.**	$5,161.10	$6,155	$5,015	$5,097	$5,793	$6,111	1.45% of total wages.
		$5,793	$5,793	$5,793	$6,111	$6,111	$6,111	
01-430-192	**UC Insurance**	$4,142.07	$3,600	$3,409	$3,110	$3,600	$3,600	4.5% of first $8,000 wages.
		$3,600	$3,600	$3,600	$3,600	$3,600	$3,600	
01-430-193	**Workers Comp.**	$34,942.68	$41,000	$40,979	$40,979	$41,000	$36,400	Approximately 14% of total premium.
		$41,000	$41,000	$41,000	$36,400	$36,400	$36,400	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-430-194	Health Insurance	$92,758.82	$136,374	$118,802	$117,215	$130,404	$130,404	
		$130,404	$130,404	$130,404	$130,404	$130,404	$130,404	
01-430-195	Disability Insurance	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-430-196	Life Insurance	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-430-199	Insurance Reimbursement	($110.40)	$0	($83)	($61)	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-430-210	Office Supplies	$486.65	$500	$245	$350	$350	$350	
		$350	$350	$350	$350	$350	$350	
01-430-214	Postage	$0.00	$300	$240	$240	$300	$300	
		$300	$300	$300	$300	$300	$300	
01-430-240	Protective Equipment	$404.32	$700	$0	$200	$800	$800	
		$800	$800	$800	$800	$800	$800	
01-430-241	General Supplies	$6,091.30	$4,000	$6,323	$5,000	$5,000	$10,000	Increased for additional board-up supplies.
		$5,000	$5,000	$5,000	$5,000	$10,000	$10,000	
01-430-242	Janitorial Supplies	$784.48	$300	$256	$300	$800	$800	
		$800	$800	$800	$800	$800	$800	
01-430-243	Electrical Supplies	$765.65	$1,200	$504	$500	$1,200	$1,200	
		$1,200	$1,200	$1,200	$1,200	$1,200	$1,200	
01-430-244	Painting Supplies	$298.16	$1,500	$0	$350	$1,500	$1,500	
		$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	
01-430-245	Training/Testing	$0.00	$600	$0	$0	$600	$600	
		$600	$600	$600	$600	$600	$600	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-430-248	Prk. Meter Supplies	$2,269.40	$4,000	$3,791	$4,000	$4,000	$4,000	
		$4,000	$4,000	$4,000	$4,000	$4,000	$4,000	
01-430-249	Sign Material	$5,414.20	$6,500	$6,664	$3,200	$6,500	$8,000	
		$6,500	$6,500	$6,500	$8,000	$8,000	$8,000	
01-430-260	Small Tools/Equipment	$387.52	$1,000	$1,567	$1,000	$1,500	$1,500	
		$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	
01-430-321	Telephone	$3,261.00	$2,296	$3,305	$3,290	$3,000	$3,000	
		$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	
01-430-322	Telephone Reimbursement	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-430-327	Radios & Maint.	$180.00	$2,000	$84	$250	$600	$600	
		$600	$600	$600	$600	$600	$600	
01-430-345	Uniforms-Cash	$0.00	$0	$3,150	$4,200	$3,500	$3,500	
		$3,500	$3,500	$3,500	$3,500	$3,500	$3,500	
01-430-346	Uniforms-Clothing	$3,150.00	$2,450	$0	$3,150	$800	$800	
		$800	$800	$800	$800	$800	$800	
01-430-352	Contracted Services	$41,113.01	$17,650	$21,483	$14,000	$20,000	$20,000	
		$20,000	$20,000	$20,000	$20,000	$20,000	$20,000	
01-430-372	Equipment Repairs	$0.00	$0	$295	$295	$500	$500	
		$500	$500	$500	$500	$500	$500	
01-430-373	Vehicle Maint./Insp.	$40,202.19	$24,000	$36,596	$36,000	$30,000	$30,000	
		$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	
01-430-374	Vehicle Fuel	$23,095.56	$25,200	$33,425	$35,000	$30,000	$30,000	
		$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-430-375	Repairs and Maintenance	$0.00	$0	$127	$127	$200	$200	
		$200	$200	$200	$200	$200	$200	
01-430-376	Vehicle Tires	$7,386.58	$3,000	$6,551	$7,500	$6,000	$6,000	
		$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	
01-430-377	Vehicle Parts	$10,305.36	$12,000	$10,304	$7,000	$9,000	$9,000	
		$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	
01-430-420	Dues, Memberships	$135.00	$500	$330	$330	$500	$500	
		$500	$500	$500	$500	$500	$500	
01-430-458	Employee Physicals/Med Tes	$442.80	$400	$446	$392	$400	$400	New hires & random drug testing for CDL.
		$400	$400	$400	$400	$400	$400	
01-430-460	Meetings/Conferences	$135.00	$1,000	$0	$0	$600	$600	
		$600	$600	$600	$600	$600	$600	
01-430-730	Major Equip.-Lease	$7,392.84	$3,700	$3,680	$3,680	$3,700	$3,700	Cub tractor
		$3,700	$3,700	$3,700	$3,700	$3,700	$3,700	
01-430-740	Major Equipment	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-430-750	Minor Equipment	$764.00	$2,000	$0	$750	$2,000	$2,000	
		$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	
	Total:	$671,002.14	$754,740	$676,611	$674,486	**$738,412**	**$761,433**	
432	WINTER MAINTENANCE							
01-432-241	General Supplies	$0.00	$500	$561	$561	$1,000	$1,000	
		$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	
01-432-246	Road Salt	$3,200.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-432-247	Other Winter Material	$2,177.55	$0	$0	$0	$1,000	$1,000	
		$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	
01-432-352	Contracted Services	$2,258.06	$6,600	$2,258	$3,011	$8,700	$5,000	Hauling salt.
		$8,700	$8,700	$8,700	$5,000	$5,000	$5,000	
01-432-375	Repairs and Maintenance		$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-432-740	Major Equipment	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-432-750	Minor Equipment	$0.00	$1,000	$0	$0	$1,000	$1,000	
		$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	
	Total:	$7,635.61	$8,100	$2,819	$3,572	**$11,700**	**$8,000**	
433	TRAFFIC SIGNALS							
01-433-241	General Supplies	$60.00	$1,000	$1,173	$420	$1,000	$1,000	
		$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	
01-433-243	Electrical Supplies	$1,504.94	$3,000	$178	$1,200	$3,000	$3,000	
		$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	
01-433-321	Telephone	$659.63	$1,000	$723	$680	$1,000	$1,000	Approximately $85.00 per month.
		$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	
01-433-352	Contracted Services	$0.00	$0	$3,098	$3,098	$3,000	$3,000	
		$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	
01-433-362	Traffic Signals-Electric	$23,833.11	$26,400	$28,030	$26,200	$26,400	$26,400	Approximately $2,200 per month.
		$26,400	$26,400	$26,400	$26,400	$26,400	$26,400	
01-433-375	Traffic Signals-Maint.	$1,406.82	$10,000	$281	$500	$10,000	$10,000	
		$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
	Total:	$27,464.50	$41,400	$33,482	$32,098	**$44,400**	**$44,400**	
434	STREET LIGHTING							
01-434-362	**Street Lighting-Electric**	$233,217.57	$264,000	$264,440	$263,000	$270,000	$270,000	Approximately $22,000 per montl
		$270,000	$270,000	$270,000	$270,000	$270,000	$270,000	
01-434-375	**Street Lighting-Maint.**	$784.36	$3,000	$1,619	$1,500	$2,000	$2,000	
		$2,000	$2,000	$2,000	$2,000	$2,000	$2,000	
	Total:	$234,001.93	$267,000	$266,059	$264,500	**$272,000**	**$272,000**	
436	STORM SEWERS/DRAINS							
01-436-241	**General Supplies**	$2,675.18	$8,000	$2,586	$2,750	$6,000	$8,000	
		$6,000	$6,000	$6,000	$8,000	$8,000	$8,000	
01-436-352	**Contracted Services**	$29,550.08	$13,000	$13,894	$17,500	$15,000	$15,000	
		$15,000	$15,000	$15,000	$15,000	$15,000	$15,000	
	Total:	$32,225.26	$21,000	$16,479	$20,250	**$21,000**	**$23,000**	
438	STREET MAINTENANCE							
01-438-241	**General Supplies**	$84.32	$500	$6	$50	$500	$500	
		$500	$500	$500	$500	$500	$500	
01-438-244	**Paint Supplies**	$2,945.05	$3,600	$3,461	$2,000	$3,900	$3,900	
		$3,900	$3,900	$3,900	$3,900	$3,900	$3,900	
01-438-248	**St. Material Supplies**	$6,088.49	$6,000	$9,835	$9,000	$9,000	$12,000	
		$9,000	$9,000	$9,000	$12,000	$12,000	$12,000	
01-438-750	**Minor Equipment**	$0.00	$1,500	$0	$0	$1,500	$1,500	
		$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	

Fiscal Year 2009 Budget

Wilkinsburg Borough

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
	Total:	$9,117.86	$11,600	$13,303	$11,050	**$14,900**	**$17,900**	
451	RECREATION							
01-451-110	**Salary-Director**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-451-111	**Salary Reimb.**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-451-190	**Social Sec.-FICA**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-451-191	**Social Sec.-Medic.**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-451-192	**UC Insurance**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-451-193	**Workers Comp.**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-451-194	**Health Insurance**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-451-195	**Disability Insurance**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-451-196	**Life Insurance**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-451-199	**Ins. Reimb.**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-451-241	**General Supplies**	$104.84	$600	$56	$56	$200	$600	
		$200	$200	$200	$600	$600	$600	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-451-243	Recreation Supplies	$245.50	$1,500	$0	$0	$500	$1,500	
		$500	$500	$500	$1,500	$1,500	$1,500	
01-451-244	Painting Supplies	$0.00	$1,000	$0	$0	$500	$1,000	
		$500	$500	$500	$1,000	$1,000	$1,000	
01-451-260	Small Tools/Equipt.	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-451-321	Telephone	$570.82	$600	$584	$600	$600	$600	Linear park @ $50.00 per month.
		$600	$600	$600	$600	$600	$600	
01-451-322	Telephone Reimb.	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-451-352	Contracted Services	$10,756.08	$15,000	$0	$15,000	$15,000	$15,000	
		$15,000	$15,000	$15,000	$15,000	$15,000	$15,000	
01-451-359	Reimb.-LLEBG	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-451-362	Utility-Electric	$1,463.00	$1,680	$1,344	$1,500	$1,500	$1,500	Approximately $125.00 per montl
		$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	
01-451-363	Utility-Water	$477.86	$756	$496	$500	$800	$800	
		$800	$800	$800	$800	$800	$800	
01-451-376	Repair/Maint.-DPW	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$13,618.10	$21,136	$2,481	$17,656	**$19,100**	**$21,000**	
455	**CULTURE**							
01-455-242	Shade Tree-GI Support	$0.00	$500	$100	$100	$500	$500	General supplies.
		$500	$500	$500	$500	$500	$500	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-455-352	Shade Tree-Contracted Servi	$1,115.00	$10,000	$0	$0	$10,000	$20,000	Contracted removal and consulting.
		$10,000	$10,000	$10,000	$10,000	$20,000	$20,000	
01-455-370	Shade Tree-Planting	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-455-542	Civic/Holiday Celebration	$8,068.06	$4,000	$8,049	$6,000	$8,000	$11,000	
		$8,000	$8,000	$8,000	$8,000	$11,000	$11,000	
01-455-543	Weed and Seed - Supplies	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-455-544	Weed and Seed - Board of Hc	$860.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-455-546	Weed & Seed Community Pr	$540.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-455-547	Weed & Seed Comm Prog Re	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$10,583.06	$14,500	$8,149	$6,100	**$18,500**	**$31,500**	
458	DEPARTMENT 458							
01-458-544	Contributions	$5,101.31	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$5,101.31	$0	$0	$0	**$0**	**$0**	
471	DEBT SERVICE-PRIN							
01-471-101	1999 GO Loan-Prin.	$245,000.00	$250,000	$250,000	$250,000	$255,000	$255,000	
		$255,000	$255,000	$255,000	$255,000	$255,000	$255,000	

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Wilkinsburg Borough

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	**2009 Dept Entry Level 5**	**2009 Adopted Entry Level 6**	Notes
01	**GENERAL FUND**							
	Total:	$245,000.00	$250,000	$250,000	$250,000	**$255,000**	**$255,000**	
472	DEBT SERVICE-INT							
01-472-101	**1999 GO Loan Int.**	$129,795.00	$125,263	$125,263	$125,263	$120,013	$120,013	
		$120,013	$120,013	$120,013	$120,013	$120,013	$120,013	
01-472-500	**Misc. Fees**	$15,599.48	$2,500	$1,400	$2,500	$2,500	$2,500	
		$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	
01-472-900	**Interest on TRAN**	$42,664.93	$45,000	$27,473	$33,725	$40,000	$40,000	
		$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	
	Total:	$188,059.41	$172,763	$154,136	$161,488	**$162,513**	**$162,513**	
486	INSURANCE							
01-486-100	**Ins.-Liability/Casualty**	$85,815.91	$88,000	$60,124	$60,124	$61,930	$61,930	
		$61,930	$61,930	$61,930	$61,930	$61,930	$61,930	
01-486-125	**Insurance - Property**	$20,327.22	$10,605	$27,812	$27,812	$28,650	$28,650	
		$28,650	$28,650	$28,650	$28,650	$28,650	$28,650	
01-486-150	**Insurance - Automobile**	$67,541.03	$75,665	$64,126	$65,056	$67,000	$67,000	
		$67,000	$67,000	$67,000	$67,000	$67,000	$67,000	
01-486-200	**Ins.-Employ. Pract.**	$0.00	$10,000	$171	$18,238	$18,800	$18,800	
		$18,800	$18,800	$18,800	$18,800	$18,800	$18,800	
01-486-300	**Ins.-Police Prof.**	$31,009.37	$28,630	$1,456	$1,456	$1,500	$1,500	
		$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	
01-486-400	**Ins.-Public Officials**	$21,642.44	$0	$18,067	$24,089	$0	$0	
		$0	$0	$0	$0	$0	$0	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-486-500	Umbrella Policy	$31,733.77	$31,945	$19,734	$19,734	$20,325	$20,325	
		$20,325	$20,325	$20,325	$20,325	$20,325	$20,325	
01-486-700	Ins.-Fidelity Bonds	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-486-800	Service Fee	$59,986.09	$50,000	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-486-850	Contracted Insurance-Apprai	$0.00	$0	$0	$0		$0	
		$0					$0	
01-486-910	Ins.-Prop. Valuation	$0.00	$2,500	$800	$800	$825	$825	
		$825	$825	$825	$825	$825	$825	
	Total:	$318,055.83	$297,345	$192,290	$217,309	**$199,030**	**$199,030**	
491	MISCELLANEOUS EXPENSE							
01-491-193	EMS Workers Comp.	$348.10	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-491-194	Retiree Health Benefits	$176,787.11	$0	$116,766	$109,500	$0	$0	Budgeted to Fire and Police Dept budgets.
		$0	$0	$0	$0	$0	$0	
01-491-197	Employee EAP	$0.00	$2,500	$4,050	$4,050	$2,100	$2,100	
		$2,100	$2,100	$2,100	$2,100	$2,100	$2,100	
01-491-198	Parking Fine Adm.	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$177,135.21	$2,500	$120,816	$113,550	**$2,100**	**$2,100**	
492	DEPARTMENT 492							

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-492-107	Judgment/Damages	$0.00	$5,000	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-492-108	Misc. Refunds	$210.00	$3,000	$100	$100	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$210.00	$8,000	$100	$100	$0	$0	
493	DEPARTMENT 493							
01-493-298	Contribution to COG	$3,500.00	$0	$36,583	$36,583	$37,700	$37,700	
		$37,700	$37,700	$37,700	$37,700	$37,700	$37,700	
01-493-299	COG-Rad Reimb.	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$3,500.00	$0	$36,583	$36,583	$37,700	$37,700	
494	DEPARTMENT 494							
01-494-215	Postage Mach. Rental	$3,187.91	$0	$0	$0	$0	$0	Budgeted to Data Processing.
		$0	$0	$0	$0	$0	$0	
01-494-217	Copy Mach./Supplies	$15,676.03	$0	$0	$0	$0	$0	Budgeted to Data Processing.
		$0	$0	$0	$0	$0	$0	
01-494-235	Emergency Management	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-494-252	COLES Directory	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$18,863.94	$0	$0	$0	$0	$0	
495	INTERFUND TRANSFERS							

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-495-040	Transfer to Sewage fund	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-495-104	Transfer To Pension Fund	$410,418.06	$410,000	$0	$409,215	$410,000	$410,000	Anticipated State Aid for 2009.
		$410,000	$410,000	$410,000	$410,000	$410,000	$410,000	
01-495-105	Transfer-Library Fund	$8,127.10	$176,324	$220,405	$176,324	$176,324	$176,324	Tax revenue.
		$176,324	$176,324	$176,324	$176,324	$176,324	$176,324	
01-495-106	Transfer to LLEBG Fund	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-495-107	transfer to Liquid Fuels	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-495-130	Transfer-Capital Fund	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$418,545.16	$586,324	$220,405	$585,539	**$586,324**	**$586,324**	
499	GRANTS/SPECIAL PROJECTS							
01-499-102	Police-DARE Grant	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-103	Weed and Seed Tall Team	$49,910.31	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-104	Weed and Seed -PCCD FY07	$3,515.56	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-105	PA K-9 Grant	$12,385.36	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-106	County DA Grant	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-499-107	Police Training Grant	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-108	K-9 Faro Medical Account	$1,254.35	$3,000	($3,172)	($4,229)	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-109	Train Station Study Exp	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-110	Quality of Life Grant Expens	$0.00	$130,100	$148,409	$130,100	$50,000	$130,000	
		$50,000	$50,000	$50,000	$130,000	$130,000	$130,000	
01-499-111	Byrne JAG Grant	$0.00	$0	$13,543	$13,543	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-112	EDWARD BYRN GRANT - PO	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-114	Port Authority Grant Expens	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-115	FEMA Grant	$177,070.31	$0	$7,969	$7,969	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-116	DCED 2006 Grant	$391.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-200	Comp Plan - EIP	$0.00	$0	$100,000	$100,000	$151,105	$151,105	
		$151,105	$151,105	$151,105	$151,105	$151,105	$151,105	
01-499-201	PA Urban Tree Grant	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-300	DEP-Recycling Grant-904	$0.00	$0	$0	$0		$0	
		$0					$0	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01	**GENERAL FUND**							
01-499-301	DEP-Recycling Grant-902	$70,281.01	$0	$13,609	$18,146	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-302	DCED-Turner Field	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-401	DCED - Comp Upgrade&Prot	$14,948.85	$35,000	$28,005	$28,005	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-402	DCED - Technology	$0.00	$0	$0	$0		$55,000	
		$0			$55,000	$55,000	$55,000	
01-499-403	DCED - Newsletter	$0.00	$0	$591	$5,000		$0	
		$0					$0	
01-499-501	DCED-Police Radios	$33,594.50	$16,406	$0	$0	$16,406	$16,406	
		$16,406	$16,406	$16,406	$16,406	$16,406	$16,406	
01-499-502	DCNR-Hunter Park	$0.00	$0	$345	$345	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-503	DCNR-Hunter Trails	$0.00	$130,000	$0	$10,000	$120,000	$120,000	
		$120,000	$120,000	$120,000	$120,000	$120,000	$120,000	
01-499-601	COG Grant	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-801	Christmas party expense	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-901	Fire Escrow Refund	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
01-499-902	Fire Act Grant Expenses	$6,000.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	

Ledger Account Description	2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
01 GENERAL FUND							
01-499-990 Cash Balance Ending	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
01-499-999 Contingency	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$369,351.25	$314,506	$309,300	$308,879	**$337,511**	**$472,511**	
Total GENERAL FUND Expenditure	$9,775,529.76	$10,570,042	$9,763,560	$10,206,284	**$11,295,599**	**$11,227,142**	

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Wilkinsburg Borough

Ledger Account Description	2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	**2009 Dept** Entry Level 5	**2009 Adopted** Entry Level 6	Notes
04 PENSION RESERVE FUND							
Revenue							
341 INTEREST / RENTS							
04-341-100 Interest	$12,379.88	$9,900	$4,488	$6,000	$6,000	$6,000	
	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	
Total:	($12,379.88)	$9,900	$4,488	$6,000	**$6,000**	**$6,000**	
355 INTERGOVERNMENTAL REVENUES							
04-355-850 Intergovernmental-State Aid	$0.00	$0	$0	$0	$0	$0	Budgeted under Transfer.
	$0	$0	$0	$0	$0	$0	
Total:	$0.00	$0	$0	$0	**$0**	**$0**	
392 INTERFUND TRANSFERS							
04-392-104 Transfer from GL Fund	$0.00	$410,000	$0	$409,215	$410,000	$410,000	
	$410,000	$410,000	$410,000	$410,000	$410,000	$410,000	
Total:	$0.00	$410,000	$0	$409,215	**$410,000**	**$410,000**	
399 GRANTS							
04-399-990 Cash Balance Forward	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$0.00	$0	$0	$0	**$0**	**$0**	
PENSION RESERVE FUND Revenu	($12,379.88)	$419,900	$4,488	$415,215	**$416,000**	**$416,000**	

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Wilkinsburg Borough

Ledger Account Description	2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	**2009 Dept** Entry Level 5	**2009 Adopted** Entry Level 6	Notes
04 PENSION RESERVE FUND							
Expenditure							
400 GENERAL GOVERNMENT							
04-400-620 GL Employee Pension Plan	$43,997.00	$53,772	$75,903	$75,903	$66,232	$66,232	
	$66,232	$66,232	$66,232	$66,232	$66,232	$66,232	
Total:	$43,997.00	$53,772	$75,903	$75,903	**$66,232**	**$66,232**	
402 FINANCE							
04-402-351 Auditing Services	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$0.00	$0	$0	$0	**$0**	**$0**	
410 POLICE DEPARTMENT							
04-410-620 Police Pension Plan	$383,433.94	$182,975	$214,431	$214,431	$201,841	$201,841	
	$201,841	$201,841	$201,841	$201,841	$201,841	$201,841	
Total:	$383,433.94	$182,975	$214,431	$214,431	**$201,841**	**$201,841**	
411 FIRE DEPARTMENT							
04-411-620 Fire Pension Plan	$135,459.00	$105,341	$120,558	$120,558	$109,590	$109,590	
	$109,590	$109,590	$109,590	$109,590	$109,590	$109,590	
Total:	$135,459.00	$105,341	$120,558	$120,558	**$109,590**	**$109,590**	
412 COMMUNICATION CENTER							
04-412-620 ERC Pension Plan	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	

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Ledger Account Description	2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
04 PENSION RESERVE FUND							
Total:	$0.00	$0	$0	$0	**$0**	**$0**	
492 DEPARTMENT 492							
04-492-108 Misc Expenses	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$0.00	$0	$0	$0	**$0**	**$0**	
495 INTERFUND TRANSFERS							
04-495-100 TRF To General Fund	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$0.00	$0	$0	$0	**$0**	**$0**	
499 GRANTS/SPECIAL PROJECTS							
04-499-990 Cash Balance Ending	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$0.00	$0	$0	$0	**$0**	**$0**	
NSION RESERVE FUND Expenditur	$562,889.94	$342,088	$410,892	$410,892	**$377,663**	**$377,663**	

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Wilkinsburg Borough

Ledger Account Description	2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
05 LIBRARY FUND							
Revenue							
301 REAL ESTATE TAXES							
05-301-101 Real Estate Taxes	$231,815.90	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	($231,815.90)	$0	$0	$0	**$0**	**$0**	
341 INTEREST / RENTS							
05-341-100 Interest	$331.11	$240	$263	$300	$300	$300	
	$300	$300	$300	$300	$300	$300	
Total:	($331.11)	$240	$263	$300	**$300**	**$300**	
355 INTERGOVERNMENTAL REVENUES							
05-355-500 State Funds	$100,820.23	$105,500	$100,117	$105,500	$105,000	$105,000	
	$105,000	$105,000	$105,000	$105,000	$105,000	$105,000	
05-355-600 County (ACLA) Funds	$184,165.00	$202,000	$175,100	$199,074	$203,000	$203,000	
	$203,000	$203,000	$203,000	$203,000	$203,000	$203,000	
Total:	($284,985.23)	$307,500	$275,217	$304,574	**$308,000**	**$308,000**	
380 MISCELLANEOUS							
05-380-800 Misc. Funds	$2,739.85	$4,200	$2,501	$9,200	$3,000	$3,000	
	$3,000	$3,000	$3,000	$3,000	$3,000	$3,000	
Total:	($2,739.85)	$4,200	$2,501	$9,200	**$3,000**	**$3,000**	
394 DEPARTMENT 394							

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Wilkinsburg Borough

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
05	**LIBRARY FUND**							
05-394-100	**Regional Assets Revenue**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$0.00	$0	$0	$0	**$0**	**$0**	
395	OTHER FUNDING SOURCES							
05-395-500	**Transfer from GL Fund**	$8,127.11	$176,324	$132,243	$176,324	$176,324	$176,324	
		$176,324	$176,324	$176,324	$176,324	$176,324	$176,324	
	Total:	($8,127.11)	$176,324	$132,243	$176,324	**$176,324**	**$176,324**	
399	GRANTS							
05-399-990	**Cash Balance Forward**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$0.00	$0	$0	$0	**$0**	**$0**	
Total LIBRARY FUND Revenue		($527,999.20)	$488,264	$410,224	$490,398	**$487,624**	**$487,624**	

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Wilkinsburg Borough

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	**2009 Dept** Entry Level 5	**2009 Adopted** Entry Level 6	Notes
05	**LIBRARY FUND**							
Expenditure								
409	BUILDINGS / PLANTS							
05-409-000	**Ross Contracted Services**	$0.00	$37,100	$0	$37,000	$37,300	$37,300	
		$37,300	$37,300	$37,300	$37,300	$37,300	$37,300	
05-409-241	**Building Supplies**	$0.00	$2,800	$0	$2,800	$2,800	$2,800	
		$2,800	$2,800	$2,800	$2,800	$2,800	$2,800	
05-409-361	**Ross Utilities**	$0.00	$74,000	$0	$74,000	$75,000	$75,000	
		$75,000	$75,000	$75,000	$75,000	$75,000	$75,000	
05-409-377	**Equipment Maintenance**	$0.00	$1,200	$0	$1,200	$1,200	$1,200	
		$1,200	$1,200	$1,200	$1,200	$1,200	$1,200	
	Total:	$0.00	$115,100	$0	$115,000	**$116,300**	**$116,300**	
459	DEPARTMENT 459							
05-459-110	**Salary-Director**	$0.00	$49,951	$5,764	$51,195	$51,699	$51,699	
		$51,699	$51,699	$51,699	$51,699	$51,699	$51,699	
05-459-112	**Salary-Regular**	$264,522.82	$273,801	$309,992	$257,759	$262,506	$262,506	
		$262,506	$262,506	$262,506	$262,506	$262,506	$262,506	
05-459-150	**Benefits**	$0.00	$0	$0	$0		$0	
		$0					$0	
05-459-179	**Longevity**	$1,375.00	$2,550	$800	$2,550	$2,550	$2,550	
		$2,550	$2,550	$2,550	$2,550	$2,550	$2,550	
05-459-180	**Overtime**	$0.00	$0	$450	$600	$0	$0	
		$0	$0	$0	$0	$0	$0	

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Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
05	**LIBRARY FUND**							
05-459-188	Vacation Buy Back	$0.00	$3,210	$0	$3,210	$3,322	$3,322	
		$3,322	$3,322	$3,322	$3,322	$3,322	$3,322	
05-459-190	Social Sec.-FICA	$37,849.85	$20,430	$19,393	$19,512	$19,845	$19,845	
		$19,845	$19,845	$19,845	$19,845	$19,845	$19,845	
05-459-191	Social Sec.-Medic.	$8,852.40	$4,778	$4,536	$4,563	$4,641	$4,641	
		$4,641	$4,641	$4,641	$4,641	$4,641	$4,641	
05-459-192	UC Insurance	$7,483.14	$4,680	$4,830	$5,400	$5,400	$5,400	
		$5,400	$5,400	$5,400	$5,400	$5,400	$5,400	
05-459-193	Workers Compensation	$2,616.03	$1,970	$2,561	$2,600	$1,970	$1,970	
		$1,970	$1,970	$1,970	$1,970	$1,970	$1,970	
05-459-194	Health Insurance	$106,303.61	$72,886	$69,664	$69,698	$70,067	$70,067	
		$70,067	$70,067	$70,067	$70,067	$70,067	$70,067	
05-459-195	Disability Insurance	$2,500.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
05-459-196	Life Insurance	$2,500.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
05-459-199	Ins. Reimbursement	($55.20)	$0	($41)	($31)	$0	$0	
		$0	$0	$0	$0	$0	$0	
05-459-200	Operating Expenses	$167.23	$200	$12	$5	$0	$0	
		$0	$0	$0	$0	$0	$0	
05-459-210	Office Supplies	$4,330.09	$4,500	$3,647	$4,200	$4,500	$4,500	
		$4,500	$4,500	$4,500	$4,500	$4,500	$4,500	
05-459-214	Postage	$500.00	$1,500	$0	$400	$1,500	$1,500	
		$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	

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Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
05	**LIBRARY FUND**							
05-459-245	Training/Testing	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
05-459-250	Printing	$450.05	$500	$446	$250	$500	$500	
		$500	$500	$500	$500	$500	$500	
05-459-252	Publications	$75,772.81	$65,664	$42,609	$65,000	$54,000	$54,000	
		$54,000	$54,000	$54,000	$54,000	$54,000	$54,000	
05-459-321	Telephone	$2,680.88	$2,200	$3,740	$3,000	$2,200	$2,200	
		$2,200	$2,200	$2,200	$2,200	$2,200	$2,200	
05-459-322	Telephone-Reimb.	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
05-459-340	Advertising	$0.00	$500	$0	$150	$500	$500	
		$500	$500	$500	$500	$500	$500	
05-459-350	Contracted Services	$12,104.25	$41,500	$6,927	$1,000	$40,000	$40,000	
		$40,000	$40,000	$40,000	$40,000	$40,000	$40,000	
05-459-351	Contracted-Audit	$0.00	$2,500	$0	$2,500	$2,500	$2,500	
		$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	
05-459-352	Contracted-Cleaning	$11,116.55	$12,000	$12,867	$12,850	$12,000	$12,000	
		$12,000	$12,000	$12,000	$12,000	$12,000	$12,000	
05-459-359	Contracted-Programs	$2,205.38	$2,500	$6,520	$3,000	$2,500	$2,500	
		$2,500	$2,500	$2,500	$2,500	$2,500	$2,500	
05-459-360	Utilities-Eastridge	$9,842.82	$8,500	$8,640	$9,250	$9,000	$9,000	
		$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	
05-459-369	Rent-Eastridge	$18,000.00	$18,000	$16,500	$18,000	$18,000	$18,000	
		$18,000	$18,000	$18,000	$18,000	$18,000	$18,000	

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Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
05	**LIBRARY FUND**							
05-459-373	Vehicle Maint.	$1,245.01	$1,300	$329	$3,000	$1,500	$1,500	
		$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	
05-459-374	Vehicle Fuel	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
05-459-375	Computer Maint.	$500.00	$500	$109	$200	$500	$500	
		$500	$500	$500	$500	$500	$500	
05-459-378	Air Cond. Maint.	$1,821.74	$1,500	$2,822	$2,475	$1,500	$1,500	
		$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	
05-459-420	Dues, Memberships	$688.00	$300	$625	$625	$650	$650	
		$650	$650	$650	$650	$650	$650	
05-459-460	Meetings/Conferences	$560.00	$1,000	$625	$750	$1,200	$1,200	
		$1,200	$1,200	$1,200	$1,200	$1,200	$1,200	
05-459-486	GL Insurance	$0.00	$13,200	$0	$13,000	$13,500	$13,500	
		$13,500	$13,500	$13,500	$13,500	$13,500	$13,500	
05-459-492	Miscellaneous Expense	$0.00	$500	$0	$600	$0	$0	
		$0	$0	$0	$0	$0	$0	
05-459-720	Eastridge Branch Grant	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
05-459-730	Contract Srvcs.-Obsole	$12,252.63	$9,000	$12,920	$12,920	$9,000	$9,000	
		$9,000	$9,000	$9,000	$9,000	$9,000	$9,000	
05-459-740	Major Equipment	$2,125.82	$5,000	$6,125	$6,125	$5,000	$5,000	
		$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	
05-459-750	Minor Equipment	$4,499.27	$6,000	$2,888	$3,000	$4,500	$4,500	
		$4,500	$4,500	$4,500	$4,500	$4,500	$4,500	

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Ledger Account Description	2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
05 LIBRARY FUND							
Total:	$594,810.18	$632,620	$546,298	$579,356	**$606,550**	**$606,550**	
499 GRANTS/SPECIAL PROJECTS							
05-499-990 Cash Balance Ending	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$0.00	$0	$0	$0	**$0**	**$0**	
Total LIBRARY FUND Expenditure	$594,810.18	$747,720	$546,298	$694,356	**$722,850**	**$722,850**	

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Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
15	**REVOLVING LOAN FUND**							
Revenue								
300	REVOLVING LOAN							
15-300-100	**Rev Loan Principal**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
15-300-200	**Rev Loan Interest**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
15-300-300	**RAP Loan Repayments**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$0.00	$0	$0	$0	**$0**	**$0**	
341	INTEREST / RENTS							
15-341-100	**Checking Accounts Interest**	$2,380.87	$2,400	$922	$1,050	$1,000	$1,000	
		$1,000	$1,000	$1,000	$1,000	$1,000	$1,000	
	Total:	($2,380.87)	$2,400	$922	$1,050	**$1,000**	**$1,000**	
380	MISCELLANEOUS							
15-380-100	**Misc Revenue**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$0.00	$0	$0	$0	**$0**	**$0**	
399	GRANTS							
15-399-990	**Cash Balance Forward**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$0.00	$0	$0	$0	**$0**	**$0**	

Ledger Account Description	2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
15 REVOLVING LOAN FUND							
I REVOLVING LOAN FUND Revenu	($2,380.87)	$2,400	$922	$1,050	$1,000	$1,000	

Ledger Account Description	2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
15 REVOLVING LOAN FUND							
Expenditure							
492 DEPARTMENT 492							
15-492-108 Misc Expenses	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$0.00	$0	$0	$0	**$0**	**$0**	
495 INTERFUND TRANSFERS							
15-495-100 Transfer to Gen Fund	$5,101.31	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$5,101.31	$0	$0	$0	**$0**	**$0**	
499 GRANTS/SPECIAL PROJECTS							
15-499-990 Cash Balance Ending	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$0.00	$0	$0	$0	**$0**	**$0**	
EVOLVING LOAN FUND Expenditur	$5,101.31	$0	$0	$0	**$0**	**$0**	

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Wilkinsburg Borough

Ledger Account Description	2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
30 CAPITAL IMPROVEMENT FUND							
Revenue							
341 INTEREST / RENTS							
30-341-100 Interest	$23,660.39	$21,600	$10,129	$10,780	$11,000	$11,000	
	$11,000	$11,000	$11,000	$11,000	$11,000	$11,000	
Total:	($23,660.39)	$21,600	$10,129	$10,780	**$11,000**	**$11,000**	
355 INTERGOVERNMENTAL REVENUES							
30-355-100 Unrealized Gain/Loss	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$0.00	$0	$0	$0	**$0**	**$0**	
395 OTHER FUNDING SOURCES							
30-395-100 Proposed Transfer from GL F	$0.00	$130,000	$0	$0	$104,000	$104,000	
	$104,000	$104,000	$104,000	$104,000	$104,000	$104,000	
Total:	$0.00	$130,000	$0	$0	**$104,000**	**$104,000**	
399 GRANTS							
30-399-990 Cash Balance Forward	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$0.00	$0	$0	$0	**$0**	**$0**	
TAL IMPROVEMENT FUND Revenue	($23,660.39)	$151,600	$10,129	$10,780	**$115,000**	**$115,000**	

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Wilkinsburg Borough

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
30	**CAPITAL IMPROVEMENT FUND**							
Expenditure								
402	FINANCE							
30-402-100	Broker's Fees	$411.81	$600	$28	$300	$700	$700	
		$700	$700	$700	$700	$700	$700	
30-402-105	Capitalized Interest	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
30-402-386	Computer Software	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$411.81	$600	$28	$300	**$700**	**$700**	
408	ENGINEERING							
30-408-350	Egineering	$0.00	$16,000	$0	$0	$16,000	$16,000	
		$16,000	$16,000	$16,000	$16,000	$16,000	$16,000	
	Total:	$0.00	$16,000	$0	$0	**$16,000**	**$16,000**	
409	BUILDINGS / PLANTS							
30-409-321	Telephone	$0.00	$0	$0	$0	$12,000	$12,000	
		$12,000	$12,000	$12,000	$12,000	$12,000	$12,000	
30-409-730	LED Installation	$0.00	$110,000	$0	$0	$80,000	$30,000	To delete lamps on Penn Ave which will be completed by PA DOT in 2009.
		$80,000	$80,000	$80,000	$80,000	$30,000	$30,000	
30-409-740	DPW Roof	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
30-409-741	Salt Storage	$0.00	$30,000	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	

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Wilkinsburg Borough

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	**2009 Dept** Entry Level 5	**2009 Adopted** Entry Level 6	Notes
30	**CAPITAL IMPROVEMENT FUND**							
30-409-742	**Entrance Pillars**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
30-409-743	**Window Replacement**	$0.00	$0	$996	$996	$30,000	$30,000	
		$30,000	$30,000	$30,000	$30,000	$30,000	$30,000	
30-409-744	**Space Allocation Study**	$0.00	$0	$0	$0	$5,000	$5,000	
		$5,000	$5,000	$5,000	$5,000	$5,000	$5,000	
30-409-745	**Boiler Replacement**	$0.00	$25,000	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
30-409-750	**Restroom Improvements**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
30-409-751	**Water Fountains**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$0.00	$165,000	$996	$996	**$127,000**	**$77,000**	
410	POLICE DEPARTMENT							
30-410-740	**Police Cars**	$0.00	$52,000	$62,821	$62,821	$51,646	$51,646	Lease on (7) vehicles.
		$51,646	$51,646	$51,646	$51,646	$51,646	$51,646	
	Total:	$0.00	$52,000	$62,821	$62,821	**$51,646**	**$51,646**	
411	FIRE DEPARTMENT							
30-411-740	**Fire Vehicles**	$23,309.00	$0	$0	$0	$490,000	$50,000	
		$490,000	$490,000	$490,000	$300,000	$50,000	$50,000	
30-411-742	**Fire Buildings**	$0.00	$0	$0	$0	$15,000	$6,000	
		$15,000	$15,000	$15,000	$7,000	$6,000	$6,000	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
30	**CAPITAL IMPROVEMENT FUND**							
30-411-743	Fire Equipment	$0.00	$0	$0	$0	$90,000	$16,000	
		$90,000	$90,000	$90,000	$17,000	$16,000	$16,000	
30-411-750	Minor Equipment/Clothing	$23,309.00	$0	$23,309	$31,079	$0	$0	
		$0	$0	$0	$0	$0	$0	
30-411-751	Minor Equipment/Camera	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
30-411-752	Minor Equipment/Hose	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$46,618.00	$0	$23,309	$31,079	**$595,000**	**$72,000**	
430	PUBLIC WORKS							
30-430-700	Leaf Loader	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$0.00	$0	$0	$0	**$0**	**$0**	
438	STREET MAINTENANCE							
30-438-740	Underground Storage	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
30-438-741	2003 Dump Truck	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
30-438-742	2003 Street Construction	$150,271.05	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
30-438-743	2005 Street Sweeper	$32,322.98	$32,323	$32,323	$32,323	$32,323	$32,323	
		$32,323	$32,323	$32,323	$32,323	$32,323	$32,323	

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
30	**CAPITAL IMPROVEMENT FUND**							
	Total:	$182,594.03	$32,323	$32,323	$32,323	**$32,323**	**$32,323**	
454	RECREATION							
30-454-743	**Parks Improvements**	$0.00	$150,000	$7,980	$9,000	$150,000	$150,000	
		$150,000	$150,000	$150,000	$150,000	$150,000	$150,000	
	Total:	$0.00	$150,000	$7,980	$9,000	**$150,000**	**$150,000**	
495	INTERFUND TRANSFERS							
30-495-100	**Transfer to General Fund**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$0.00	$0	$0	$0	**$0**	**$0**	
499	GRANTS/SPECIAL PROJECTS							
30-499-990	**Cash Balance Ending**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$0.00	$0	$0	$0	**$0**	**$0**	
. IMPROVEMENT FUND Expenditure		$229,623.84	$415,923	$127,456	$136,518	**$972,669**	**$399,669**	

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Wilkinsburg Borough

Ledger Account Description	2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
35 LIQUID FUELS FUND							
Revenue							
341 INTEREST / RENTS							
35-341-100 Interest	$14,283.10	$6,300	$4,496	$8,000	$7,000	$7,000	
	$7,000	$7,000	$7,000	$7,000	$7,000	$7,000	
Total:	($14,283.10)	$6,300	$4,496	$8,000	**$7,000**	**$7,000**	
355 INTERGOVERNMENTAL REVENUES							
35-355-100 Intergovernmental	$321,572.49	$354,000	$354,432	$354,432	$340,000	$340,000	
	$340,000	$340,000	$340,000	$340,000	$340,000	$340,000	
35-355-700 Intergovernmental	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	($321,572.49)	$354,000	$354,432	$354,432	**$340,000**	**$340,000**	
399 GRANTS							
35-399-990 Cash Balance Forward	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$0.00	$0	$0	$0	**$0**	**$0**	
Total LIQUID FUELS FUND Revenue	($335,855.59)	$360,300	$358,928	$362,432	**$347,000**	**$347,000**	

Fund 35

Ledger Account Description	2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
35 LIQUID FUELS FUND							
Expenditure							
402 FINANCE							
35-402-300 Misc Bank Fees	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$0.00	$0	$0	$0	$0	$0	
408 ENGINEERING							
35-408-313 Engineering Services	$0.00	$0	$17,317	$17,317	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$0.00	$0	$17,317	$17,317	$0	$0	
430 PUBLIC WORKS							
35-430-112 DPW Payroll Expense	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$0.00	$0	$0	$0	$0	$0	
432 WINTER MAINTENANCE							
35-432-100 Road Materials-Misc	$167,945.69	$0	($4,986)	$104,883	$0	$0	
	$0	$0	$0	$0	$0	$0	
35-432-246 Winter Materials	$0.00	$147,510	$187,707	$61,387	$97,000	$97,000	Approximately 2,100 tons of salt at $45.08 per ton which includes a fuel cost adjustment of $2.15 per ton.
	$97,000	$97,000	$97,000	$97,000	$97,000	$97,000	
35-432-730 Dump Truck	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$167,945.69	$147,510	$182,721	$166,270	$97,000	$97,000	

Fiscal Year 2009 Budget

Wilkinsburg Borough

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
35	**LIQUID FUELS FUND**							
438	STREET MAINTENANCE							
35-438-100	**Street Maint Contract**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$0.00	$0	$0	$0	**$0**	**$0**	
439	DEPARTMENT 439							
35-439-100	**2003 Street Program**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
35-439-352	**2002 Street Program**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
35-439-354	**2007 Street Program**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
35-439-355	**2008 Street Program**	$0.00	$212,790	$193,224	$193,224	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$0.00	$212,790	$193,224	$193,224	**$0**	**$0**	
495	INTERFUND TRANSFERS							
35-495-100	**Transfer GL Fund**	$256,562.00	$0	$0	$0	$250,000	$250,000	
		$250,000	$250,000	$250,000	$250,000	$250,000	$250,000	
	Total:	$256,562.00	$0	$0	$0	**$250,000**	**$250,000**	
499	GRANTS/SPECIAL PROJECTS							
35-499-990	**Cash Balance Ending**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	

Ledger Account Description	2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
35 LIQUID FUELS FUND							
Total:	$0.00	$0	$0	$0	**$0**	**$0**	
al LIQUID FUELS FUND Expenditur	$424,507.69	$360,300	$393,263	$376,811	**$347,000**	**$347,000**	

Fiscal Year 2009 Budget

Wilkinsburg Borough

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
40	**SANITARY SEWER FUND**							
Revenue								
341	INTEREST / RENTS							
40-341-100	**Interest**	$64,205.84	$60,000	$28,553	$30,400	$25,000	$25,000	Approximately $2,000 per month.
		$25,000	$25,000	$25,000	$25,000	$25,000	$25,000	
	Total:	($64,205.84)	$60,000	$28,553	$30,400	**$25,000**	**$25,000**	
364	MSF FEES							
40-364-101	**Sewer Fees**	$1,368,623.91	$601,225	$520,337	$501,000	$659,270	$669,299	Appx. 5,500 customers at average annual consumption of 84K gallons per year. 16% ALCOSAN increase for 2009. Current quarterly base rate is $6.83. Wilkinsburg current rate is $1.09 per K.
		$659,270	$659,270	$659,270	$669,299	$669,299	$669,299	
40-364-102	**Sewer Fees-Surcharge**	$435,961.38	$1,456,455	$1,243,863	$1,462,000	$1,586,416	$1,689,488	ALCOSAN surcharge rate is currently $3.25 per K.
		$1,586,416	$1,586,416	$1,586,416	$1,689,488	$1,689,488	$1,689,488	
40-364-103	**Sewer Delinquent Fees**	$0.00	$0	$422	$422	$0	$0	
		$0	$0	$0	$0	$0	$0	
40-364-104	**Penn Hills Sewage**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
40-364-105	**Portnoff Delinq.**	$0.00	$0	$841	$841	$0	$0	
		$0	$0	$0	$0	$0	$0	
40-364-106	**ALCOSAN Rebate**	$192,246.02	$12,000	$12,289	$12,289	$12,000	$12,000	An annual one-time rebate.
		$12,000	$12,000	$12,000	$12,000	$12,000	$12,000	
40-364-150	**Rental Fees - Flow Monitors**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	($1,996,831.31)	$2,069,680	$1,777,751	$1,976,552	**$2,257,686**	**$2,370,787**	

FUND 40

Fiscal Year 2009 Budget

Wilkinsburg Borough

Ledger Account Description	2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
40 SANITARY SEWER FUND							
380 MISCELLANEOUS							
40-380-100 Misc Revenue	$0.44	$1,000	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	($0.44)	$1,000	$0	$0	**$0**	**$0**	
399 GRANTS							
40-399-990 Cash Balance Forward	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$0.00	$0	$0	$0	**$0**	**$0**	
I SANITARY SEWER FUND Revenue	($2,061,037.59)	$2,130,680	$1,806,303	$2,006,952	**$2,282,686**	**$2,395,787**	

Fund 40

Fiscal Year 2009 Budget

Wilkinsburg Borough

Ledger Account Description	2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
40 SANITARY SEWER FUND							
Expenditure							
402 FINANCE							
40-402-200 Misc Bank Fees	$195.00	$0	$175	$175	$200	$200	
	$200	$200	$200	$200	$200	$200	
40-402-351 Auditing Services	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$195.00	$0	$175	$175	**$200**	**$200**	
403 TAX COLLECTION							
40-403-300 Collection Fees	$0.00	$0	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$0.00	$0	$0	$0	**$0**	**$0**	
404 LEGAL							
40-404-350 Legal Expense	$0.00	$5,000	$0	$0	$0	$0	
	$0	$0	$0	$0	$0	$0	
Total:	$0.00	$5,000	$0	$0	**$0**	**$0**	
408 ENGINEERING							
40-408-350 Egineering	$39,225.05	$69,000	$44,677	$63,240	$29,000	$29,000	
	$29,000	$29,000	$29,000	$29,000	$29,000	$29,000	
Total:	$39,225.05	$69,000	$44,677	$63,240	**$29,000**	**$29,000**	
409 BUILDINGS / PLANTS							

Fiscal Year 2009 Budget

Wilkinsburg Borough

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
40	**SANITARY SEWER FUND**							
40-409-360	**Pump Station Expense**	$13,972.56	$6,400	$19,656	$17,850	$21,620	$21,620	
		$21,620	$21,620	$21,620	$21,620	$21,620	$21,620	
	Total:	$13,972.56	$6,400	$19,656	$17,850	**$21,620**	**$21,620**	
429	DEPARTMENT 429							
40-429-100	**Sewage Cost**	$1,459,391.80	$1,667,160	$1,512,523	$1,512,503	$1,799,380	$1,915,980	
		$1,799,380	$1,799,380	$1,799,380	$1,915,980	$1,915,980	$1,915,980	
40-429-360	**Penn Hills Sewage**	$18,286.81	$20,000	$16,923	$24,000	$0	$0	In 2009, Wilkinsburg residents will no longer be billed by Penn Hills.
		$0	$0	$0	$0	$0	$0	
40-429-400	**Sewer Repairs**	$369,481.85	$176,000	$148,267	$155,750	$89,000	$89,000	
		$89,000	$89,000	$89,000	$89,000	$89,000	$89,000	
	Total:	$1,847,160.46	$1,863,160	$1,677,713	$1,692,253	**$1,888,380**	**$2,004,980**	
430	PUBLIC WORKS							
40-430-370	**GL Fund Expense Reimb.**	$0.00	$0	$0	$0	$0	$210,055	Reimbursement of DPW costs for operation of sanitary sewer system.
		$0	$0	$0	$0	$210,055	$210,055	
	Total:	$0.00	$0	$0	$0	**$0**	**$210,055**	
439	DEPARTMENT 439							
40-439-500	**Sewer Replacement**	$0.00	$412,000	$89,998	$402,540	$100,000	$100,000	
		$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	
	Total:	$0.00	$412,000	$89,998	$402,540	**$100,000**	**$100,000**	
492	DEPARTMENT 492							

Fiscal Year 2009 Budget

Wilkinsburg Borough

Ledger Account Description		2007 Year End Entry Level 1	2008 Budget Entry Level 2	2008 Actual Entry Level 3	2008 Projected YE Entry Level 4	2009 Dept Entry Level 5	2009 Adopted Entry Level 6	Notes
40	**SANITARY SEWER FUND**							
40-492-108	**Misc Fees**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$0.00	$0	$0	$0	**$0**	**$0**	
495	INTERFUND TRANSFERS							
40-495-100	**TRF To General Fund**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$0.00	$0	$0	$0	**$0**	**$0**	
499	GRANTS/SPECIAL PROJECTS							
40-499-100	**Misc Fees**	$0.00	$1,000	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
40-499-250	**Reserve for Future**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
40-499-990	**Cash Balance Ending**	$0.00	$0	$0	$0	$0	$0	
		$0	$0	$0	$0	$0	$0	
	Total:	$0.00	$1,000	$0	$0	**$0**	**$0**	
ANITARY SEWER FUND Expenditure		$1,900,553.07	$2,356,560	$1,832,219	$2,176,058	**$2,039,200**	**$2,365,855**	