

***BOROUGH OF WILKINSBURG***

***2014 BUDGET***

***ADOPTED DECEMBER 11, 2013***

## 2014 BUDGET ADJUSTMENTS

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

## 2014 BUDGET ADJUSTMENTS

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

## 2014 BUDGET ADJUSTMENTS

<u>Account No.</u>	<u>Preliminary Figures</u>	<u>Manager's Budget</u>	<u>Council's Budget</u>	<u>Variance</u>	<u>Comment</u>
Worker's Comp 01.430.193	58,369	68,160	No change	0	Increased due to anticipated premium increase to \$284,000 from original estimated increase of \$243,204.
Health Insurance 01.430.194	316,134	287,666	No change	0	Reduced to reflect actual rate increase of 2% as opposed to 12%.
Contracted Services Traffic Signals 01.433.352	2,000	2,000	22,000	20,000	Increased for Traffic Circulation Study.
Contracted Services 01.451.352	8,500	46,505	No change	0	Increased to allocate \$40,000 for parks improvements and maintenance.
Insurance Automobile 01.486.160	42,727	44,727	No change	0	Increased to reflect additional premium increase.
Insurance Public Officials 01.486.400	24,742	25,675	No change	0	Increased to reflect additional premium increase.
Insurance Umbrella Policy 01.486.500	19,162	19,523	No change	0	Increased to reflect additional premium increase.
Transfer to Pension Fund 01.495.104	280,000	325,000	No change	0	Increased to cover cost of MMO's which is in excess of anticipated amount of State Aid.
DEP Recycling Grant 904 01.499.300	5,000	4,000	No change	0	Adjusted to equal anticipated revenue.
Cash Balance Ending 01.499.990	654,577	330,616	407,011	76,396	Adjusted due to changes made to Cash Balance Forward and 2014 budget figures.

## 2014 BUDGET ADJUSTMENTS

<u>Account No.</u>	<u>Preliminary Figures</u>	<u>Manager's Budget</u>	<u>Council's Budget</u>	<u>Variance</u>	<u>Comment</u>
<b>Pension Reserve Fund</b>					
Cash Balance Forward 04.399.990	33,875	33,875	30,443	-3,432	Adjusted to account for changes made to projected revenue and expense.
Cash Balance Ending 04.499.990	7,763	7,763	4,321	-3,432	Adjusted due to changes made to Cash Balance Forward.
<b>Library Fund</b>					
Cash Balance Forward 05.399.990	103,896	86,560	86,010	-550	Adjusted to account for changes made to projected revenue and expense.
Cash Balance Ending 05.499.990	103,986	86,560	86,010	-550	Adjusted due to changes made to Cash Balance Forward.
<b>Capital Improvement Fund</b>					
Cash Balance Forward 30.399.990	Not provided	484,255	451,248	-33,007	Adjusted to account for changes made to projected revenue and expense.
Heavy Equip & Vehicles 30.430.740	200,000	200,000	170,000	-30,000	Reduced to balance fund budget due to changes to YE projection for Engineering for capital projects.
Street Reconstruction 30.438.742	100,000	0	No change	0	Eliminated paving of Hay Street. Grant funding will be sought.
Parks Improvements 30.454.743	90,000	0	No change	0	\$40,000 budgeted to General Fund.

## 2014 BUDGET ADJUSTMENTS

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

## FUND BALANCES

**GENERAL FUND**

1,300,493.00  
 10,511,824.00  
10,415,257.00  
 1,397,060.00

Audited Beginning Fund Balance as of 1/1/13  
 Projected Revenue 1/1 through 12/31/13  
 Projected Expenditures 1/1/ through 12/31/13  
 Projected Fund Balance 12/31/13

1,397,060.00  
 10,280,018.00  
11,270,067.00  
 407,011.00

Projected Beginning Fund Balance 1/1/14  
 Budgeted Revenues 2014  
 Budgeted Expenditures 2014  
 Projected Ending Fund Balance 12/31/14

11,677,078.00

11,677,078.00

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

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

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b><u>GENERAL FUND</u></b>						
	Total:	\$2,696,873.61	\$2,323,200	(\$2,171,195)	\$2,509,000	\$2,509,000	
<b>320</b>	<b><u>LICENSES / PERMITS</u></b>						
01-320-150	Rental Properties Licenses	\$0.00	\$0	\$0	\$0	\$0	Program to be implemented in 2015.
01-320-200	Vendors License	\$0.00	\$0	(\$225)	\$225	\$300	Fees for canvassing.
01-320-300	Amusement Machines	\$0.00	\$1,000	\$0	\$0	\$1,000	Fees were increased in 2011 and licensing is to be enforced.
01-320-400	Cable Television Franchise Fee	\$301,488.38	\$300,000	(\$304,853)	\$304,853	\$300,000	Approximately \$75,000 per quarter. Verizon @ \$25,000 and Comcast @ \$50,000.
	Total:	\$301,488.38	\$301,000	(\$305,078)	\$305,078	\$301,300	
<b>330</b>	<b><u>FINES / FORFEITS</u></b>						
01-330-100	Fines-State Police Violations	\$11,955.48	\$11,400	(\$4,244)	\$10,000	\$10,000	Semi-annual payment of approximately \$4500. Down from prior year.
01-330-200	Fines-Parking Fines	\$130,107.00	\$118,000	(\$133,241)	\$138,000	\$120,000	Averaging \$10,000 per month.
01-330-300	Fines-Magistrate Fines	\$22,183.70	\$31,000	(\$15,346)	\$18,500	\$22,800	Averaging \$1,900 per month. Down from prior year.
01-330-400	Fines-County	\$6,073.48	\$4,000	(\$8,613)	\$9,000	\$8,400	Averaging \$700 per month.
	Total:	\$170,319.66	\$164,400	(\$161,444)	\$175,500	\$161,200	
<b>341</b>	<b><u>INTEREST / RENTS</u></b>						
01-341-100	Interest-Temporary Investments	\$269.48	\$200	(\$140)	\$150	\$100	Averaging \$13 per month.
01-341-200	Miscellaneous Rents	\$39,420.02	\$38,400	(\$37,332)	\$40,000	\$39,000	Cell tower rental @ approximately \$3,000 per month; EAPS rental income @ \$200 per month.
	Total:	\$39,689.50	\$38,600	(\$37,471)	\$40,150	\$39,100	
<b>355</b>	<b><u>INTERGOVERNMENTAL REVENUES</u></b>						
01-355-100	State Snow Removal	\$23,724.55	\$24,000	(\$6,592)	\$24,000	\$24,000	Per winter maintenance agreement with PA DOT.
01-355-200	Public Utility Realty Tax	\$9,120.92	\$9,300	(\$8,984)	\$8,984	\$9,000	

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

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

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

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

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description	2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01 GENERAL FUND</b>						
01-380-110 Community Day	\$0.00	\$2,000	\$0	\$0	\$0	
01-380-200 Civil Service Fees	\$0.00	\$0	(\$1,000)	\$1,000	\$0	No testing is proposed for 2014.
01-380-300 Reimb.-School Crossing Guards	\$40,292.64	\$50,000	(\$63,557)	\$68,000	\$50,000	The School District's share of crossing guards' cost. Averaging \$4,500 per month for 9 months. This figure will need to be increased if additional guards are added. Currently there are 13 guards at \$10.00 per hour.
01-380-400 MEIT Reimbursement	\$0.00	\$0	(\$9,640)	\$9,640	\$0	MEIT no longer offers an annual rate stabilization payment. The revenue posted here is for a short-term disability premium refund due to experience.
01-380-401 Health Ins. Reimb.-Police	\$41,786.38	\$34,000	(\$39,813)	\$42,000	\$40,000	Police officer's share of health care costs. Averaging \$1,300 per pay. Police officers now contribute 5% of the actual medical insurance premium and 1/3 of the deductible (either \$500 or \$1000, depending upon coverage level). Only the contribution to premium is posted here. The deductible is charged to 410.194.
01-380-403 Health Ins. Reimb.-GL	\$9,136.83	\$7,000	(\$19,514)	\$20,000	\$17,000	General Employee's share of health care costs. Averaging \$300 per pay. Increased in past year due to retirees paying health care premiums.
01-380-404 Health Ins. Reimb.-Library	\$1,208.36	\$800	(\$1,780)	\$1,900	\$1,800	Library share of health care costs. Averaging \$70 per pay.
01-380-600 Sale of Fixed Assets	\$175,480.25	\$25,000	(\$7,082)	\$7,082	\$5,000	Sale of remaining Fire Department equipment (SCBA's).
01-380-601 Damage to Property	\$2,264.69	\$2,000	(\$4,107)	\$4,107	\$2,000	
01-380-700 Refund of Prior Yr. Expense	\$11,420.06	\$10,000	(\$1,415)	\$2,000	\$10,000	
01-380-701 Refund Current Yr. Expense	\$2,021.36	\$0	(\$484)	\$500	\$2,000	
<b>Total:</b>	<b>\$291,391.33</b>	<b>\$134,800</b>	<b>(\$150,301)</b>	<b>\$158,138</b>	<b>\$130,800</b>	

## 395 OTHER FUNDING SOURCES

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

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

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

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

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
	<b>Expenditure</b>						
<b>400</b>	<b>GENERAL GOVERNMENT</b>						
01-400-110	Salary-Council	\$29,700.00	\$29,700	\$29,941	\$29,941	\$29,700	
				Department	Manager	Council	
	01 9 Council Members @ \$3,300			\$29,700	\$29,700	\$29,700	
01-400-111	Salary-Mayor	\$5,000.04	\$5,000	\$5,000	\$5,000	\$5,000	
01-400-190	Social Sec-FICA	\$2,151.36	\$2,152	\$2,151	\$2,152	\$2,152	6.2% of total wages.
01-400-191	Social Sec-Medic	\$503.40	\$504	\$503	\$504	\$504	1.45% of total wages.
01-400-210	Office Supplies	\$573.55	\$700	\$240	\$400	\$700	
01-400-340	Advertising-Legal	\$12,365.98	\$11,000	\$11,740	\$12,500	\$12,000	
01-400-341	Advertising-Recruiting	\$7,633.70	\$4,000	\$7,496	\$8,000	\$7,000	
01-400-350	Awards, Commendations	\$0.00	\$500	\$282	\$350	\$500	
01-400-420	Dues, Memberships	\$7,963.45	\$8,285	\$8,986	\$9,500	\$10,005	
				Department	Manager	Council	
	01 ASCAP			\$330	\$330	\$330	
	02 PA Mayor's Assn			\$65	\$65	\$65	
	03 PSAB			\$2,220	\$2,220	\$2,220	
	04 PELRAS			\$750	\$750	\$750	
	05 Nat Conf of Black Mayors			\$750	\$750	\$750	
	06 African Am Chamber of Commerce			\$200	\$200	\$200	
	07 PA Borough Council			\$25	\$25	\$25	
	08 Allegheny County Boroughs Assn			\$575	\$575	\$575	
	09 COG Dues			\$4,590	\$4,590	\$4,590	
	10 Other			\$1,000	\$500	\$500	
01-400-460	Meetings/Conferences	\$1,314.00	\$5,000	\$1,600	\$1,600	\$5,000	Per Council action, \$500.00 per year per Council member and Mayor.
	<b>Total:</b>	<b>\$67,205.48</b>	<b>\$66,841</b>	<b>\$67,940</b>	<b>\$69,947</b>	<b>\$72,561</b>	

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
<b>401</b>	<b>EXECUTIVE</b>						
01-401-110	Salary-Manager	\$88,801.66	\$88,267	\$88,109	\$91,000	\$90,767	2013 base salary of \$88,267. Includes a one-time merit bonus of \$2,500.
01-401-112	Salary-Staff	\$85,080.53	\$87,901	\$74,007	\$90,000	\$83,942	3% increase for Clerk/Secretary in 2014 and includes a 3% increase for 2013.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Admin Asst			\$47,500	\$47,500	\$47,500	
02	Clerk/Secretary @ \$17.52/hr.			\$36,442	\$36,442	\$36,442	
01-401-179	Longevity	\$200.00	\$250	\$225	\$225	\$250	
01-401-180	Overtime	\$0.00	\$0	\$0	\$0	\$0	
01-401-185	New Hires Moving in	\$0.00	\$0	\$0	\$0	\$0	
01-401-188	Other Compensation - Severance	\$0.00	\$0	\$0	\$0	\$0	
01-401-190	Social Sec-FICA	\$10,758.83	\$10,938	\$9,970	\$10,500	\$10,848	
01-401-191	Social Sec-Medic	\$2,516.02	\$2,558	\$2,332	\$2,500	\$2,537	1.45% of total wages
01-401-192	UC Insurance	\$1,668.00	\$1,773	\$2,363	\$2,500	\$1,824	6.95% of first \$8,750 wages. Up from \$8,500 base in 2013.
01-401-193	Workers Comp	\$3,772.70	\$4,728	\$4,180	\$4,180	\$5,680	2% of total premium of \$284,000.
01-401-194	Health Insurance	\$72,272.50	\$78,319	\$74,213	\$76,000	\$62,387	2.0 % healthcare increase.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Health - Husband & Wife (1)			\$55,622	\$25,328	\$25,328	
02	Health - Parent & Child (1)			\$24,811	\$22,621	\$22,621	
03	Single (1)			\$265	\$9,402	\$9,402	
04	Vision (2)			\$3,459	\$178	\$178	
05	Vision - Single (1)			\$452	\$45	\$45	
06	Dental (2)			\$459	\$2,306	\$2,306	
07	Dental - Single (1)			\$688	\$372	\$372	
08	Life Insurance (2)			\$495	\$451	\$451	
09	Life Insurance Mgr			\$42	\$459	\$459	
10	AD&D (2)				\$688	\$688	
11	AD&D Mgr				\$495	\$495	
12	Service Charge (3)				\$42	\$42	





# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-402-194	Health Insurance	\$76,133.96	\$84,277	\$77,136	\$84,148	\$85,222	Medical Insurance increase 2.0% for 2014.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Health - Family (1)			\$31,941	\$29,089	\$29,089	
02	Health - Husband & Wife (2)			\$55,622	\$50,656	\$50,656	
03	Vision (3)			\$265	\$267	\$267	
04	Dental (3)			\$3,459	\$3,459	\$3,459	
05	Life insurance (3)			\$677	\$677	\$677	
06	AD&D (3)			\$1,031	\$1,032	\$1,032	
07	Service Charge (3)			\$42	\$42	\$42	
01-402-199	Deferred Compensation	\$3,565.97	\$3,677	\$3,420	\$3,677	\$3,677	Employer contribution - ICMA retirement.
01-402-200	Misc Bank fees	\$3,749.18	\$5,400	\$3,052	\$3,800	\$4,850	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	First Commonwealth			\$4,200	\$4,200	\$4,200	
02	Citizens			\$400	\$400	\$400	
03	PLGIT			\$250	\$250	\$250	
01-402-210	Office Supplies	\$1,940.33	\$3,200	\$1,956	\$2,200	\$3,200	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	W-2's			\$600	\$600	\$600	
02	Toner			\$800	\$800	\$800	
03	Paper			\$800	\$800	\$800	
04	Misc			\$1,000	\$1,000	\$1,000	
01-402-214	Postage	\$700.00	\$700	\$33	\$500	\$750	
01-402-250	Printing	\$223.36	\$500	\$644	\$750	\$750	
01-402-252	Publications	\$10.00	\$100	\$10	\$10	\$100	
01-402-321	Telephone	\$1,577.33	\$1,650	\$1,472	\$1,600	\$1,650	Averaging \$135 per month.
01-402-351	Auditing Services	\$26,329.00	\$28,000	\$27,626	\$27,626	\$29,000	Maher Duessel audit fees.

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

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



# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-407-241	General Supplies	\$150.00	\$500	\$148	\$500	\$500	
01-407-375	Repairs and Maintenance	\$0.00	\$500	\$0	\$0	\$500	Postage machine maintenance.
01-407-386	Software	\$0.00	\$5,000	\$1,982	\$3,500	\$4,000	Included in the year-end projection is anti-virus software \$1,600 and spam blocking software @ \$1,500.
01-407-388	Hardware	\$764.60	\$21,000	\$15,569	\$37,500	\$20,000	Freedom server to be replaced in 2013 at a cost of \$15,000 and (15) PC's and monitors at a cost of \$1500 each. This cost has been included in the year-end projection.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Replace 6 PC's			\$6,000	\$9,000	\$9,000	
02	Police Server			\$15,000	\$8,000	\$8,000	
03	Misc				\$3,000	\$3,000	
01-407-396	Software Support	\$17,843.10	\$21,600	\$18,415	\$20,000	\$20,000	The monies budgeted to this line item will be allocated to support an in-house IT staff person.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Freedom @ \$1,300 per mo			\$20,000	\$20,000	\$20,000	
01-407-398	Hardware Support	\$62,850.56	\$67,400	\$61,061	\$65,000	\$65,040	RCS is currently averaging \$3,500 per month. The monies allocated to contracted network maintenance will be used to support an in-house IT staff person.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Contracted network maintenance \$90/hr @ 40 hrs/month			\$48,000	\$43,200	\$43,200	
02	Postage machine rental @ \$200 per mo.			\$1,560	\$2,400	\$2,400	
03	Copier rental @ \$1,220 per mo.			\$14,640	\$14,640	\$14,640	
04	Copier usage @ \$1200/qtr.			\$3,200	\$4,800	\$4,800	
	<b>Total:</b>	<b>\$81,608.26</b>	<b>\$116,000</b>	<b>\$97,175</b>	<b>\$126,500</b>	<b>\$110,040</b>	
<b>408</b>	<b>ENGINEERING</b>						
01-408-313	GL Engineering Services	\$75,931.45	\$73,000	\$26,200	\$32,000	\$58,000	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Demolition - 10% of project costs - CD 40				\$22,000	\$22,000	
02	General @ \$3,000 per month			\$55,200	\$36,000	\$36,000	
01-408-315	Special Eng. Services	\$4,600.00	\$5,000	\$0	\$0	\$5,000	
01-408-317	Engineering-Mapping	\$1,200.00	\$3,000	\$0	\$0	\$3,000	

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-408-319	Engineering-Traffic	\$930.00	\$3,000	\$0	\$0	\$3,000	
	Total:	\$82,661.45	\$84,000	\$26,200	\$32,000	\$69,000	
<b>409</b>	<b>BUILDINGS / PLANTS</b>						
01-409-241	General Supplies	\$2,501.13	\$5,150	\$4,649	\$4,800	\$5,150	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Electrical supplies			\$1,000	\$1,000	\$1,000	
02	Electrical parts			\$1,000	\$1,000	\$1,000	
03	Plumbing supplies			\$1,000	\$650	\$650	
04	Janitorial supplies			\$2,500	\$1,000	\$1,000	
05	Misc				\$1,500	\$1,500	
01-409-244	Painting Supplies	\$0.00	\$500	\$0	\$500	\$1,000	
01-409-356	Contracted-Cleaning	\$23,985.99	\$26,000	\$26,940	\$28,000	\$30,000	
01-409-357	Contracted-Other Services	\$7,837.17	\$13,000	\$9,778	\$11,000	\$11,748	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Water cooler rental @ \$20 per mo.			\$240	\$240	\$240	
02	Rug rental @ \$90 per mo.			\$1,080	\$1,080	\$1,080	
03	Fire extinguisher maintenance			\$550	\$550	\$550	
04	Elevator insurance and certificate			\$350	\$350	\$350	
05	Phone system repairs			\$1,000	\$1,000	\$1,000	
06	Fire alarm system @ \$264 per mo			\$3,168	\$3,168	\$3,168	
07	Waste Management @ \$280 per mo			\$3,120	\$3,360	\$3,360	
08	Garage door replacement			\$3,000	\$0	\$0	
09	Roof on salt shed			\$10,000	\$0	\$0	
10	Gates at Borough garage			\$7,500	\$0	\$0	
11	Misc			\$3,492	\$2,000	\$2,000	

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

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

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-410-112	Salary-Staff	\$1,328,179.36	\$1,507,407	\$1,332,512	\$1,432,000	\$1,471,912	Department budget reflects (2) new, FT hires. Manager's budget maintains current staffing level, which includes filling two current vacancies.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Lt. M.K.			\$75,252	\$75,252	\$75,252	
02	Sgt. D.C			\$69,999	\$69,999	\$69,999	
03	Det. Sgt. W.M.			\$71,969	\$71,969	\$71,969	
04	Sgt. J.S.			\$69,671	\$69,671	\$69,671	
05	Sgt. L.S.			\$69,999	\$69,999	\$69,999	
06	Det. M.A.			\$65,701	\$65,701	\$65,701	
07	Det. G.S.			\$65,701	\$65,701	\$65,701	
08	Det. C.K.			\$66,955	\$66,955	\$66,955	
09	Sgt. M.M.			\$71,969	\$71,969	\$71,969	
10	Officer D.H.			\$63,910	\$63,910	\$63,910	
11	Officer R.W.			\$63,910	\$63,910	\$63,910	
12	Officer M.W.			\$63,910	\$63,910	\$63,910	
13	Officer M.C.			\$63,612	\$63,612	\$63,612	
14	Officer B.S.			\$63,612	\$63,612	\$63,612	
15	Officer M.B.			\$63,612	\$63,612	\$63,612	
16	Officer L.L.			\$62,716	\$62,716	\$62,716	
17	Officer D.Y.			\$62,716	\$62,716	\$62,716	
18	Officer R.G.			\$62,716	\$62,716	\$62,716	
19	Officer D.W.			\$54,070	\$54,070	\$54,070	
20	Det. C.M.			\$66,955	\$66,955	\$66,955	
21	Det. B.R.			\$65,701	\$65,701	\$65,701	
22	Vacant			\$51,128	\$51,128	\$51,128	
23	Vacant			\$51,128	\$51,128	\$51,128	
24	New officer			\$47,933	\$0	\$0	
25	New officer			\$47,933	\$0	\$0	
26	Part-time			\$27,850	\$30,000	\$30,000	
27	Training credit			(\$50,000)	(\$45,000)	(\$45,000)	

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-410-114	Salary-Crossing Guards	\$92,539.15	\$100,000	\$99,650	\$105,000	\$107,000	We currently have 13 crossing guards. There are 16 intersections to cover with 2 guards requested at three of those locations for a total of 19 guards. The current cost for each crossing guard is approximately \$5,500 per year.
01-410-115	Salary-Office Staff	\$129,237.12	\$133,036	\$125,182	\$137,000	\$142,544	Hourly rate is increased by 3% for 2013 and 3% for 2014.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Records Clerk @ \$17.56/hr.			\$36,525	\$36,525	\$36,525	
02	Clerk/Secretary @\$17.69/hr.			\$36,796	\$36,796	\$36,796	
03	(2) Parking Enf. Officers @ \$16.64/hr.			\$69,223	\$69,223	\$69,223	
01-410-172	Holiday Pay	\$67,086.92	\$60,000	\$66,362	\$80,000	\$85,000	
01-410-174	Training/Education	\$38,661.84	\$50,000	\$30,061	\$35,000	\$45,000	
01-410-176	O/T Attny GI	\$739.05	\$0	\$0	\$0	\$0	
01-410-177	O/T FBI	\$0.00	\$0	\$0	\$0	\$17,000	FBI Task Force
01-410-179	Longevity	\$24,535.30	\$27,000	\$591	\$591	\$800	Eliminated for police officers through arbitration award. Amount budgeted is for Clerk/Secretary and (2) Parking Enforcement Officers.
01-410-180	Regular Overtime	\$78,127.60	\$115,000	\$91,925	\$95,000	\$115,000	3,265 hours @ \$51 per hour.
01-410-181	Court Overtime	\$119,010.28	\$115,000	\$101,460	\$120,000	\$125,000	2,551 hours @ \$51per hour.
01-410-182	Special Details	\$25,781.88	\$5,000	\$17,177	\$17,177	\$7,500	Equals anticipated revenue.
01-410-188	Vacation Buy Back	\$0.00	\$0	\$11,191	\$11,191	\$7,500	Per the arbitration award, six officers were entitled to sell back their 5th week of vacation time in 2013. Five officers are eligible in 2014. After 2014, vacation is limited to 4 weeks for all officers.
01-410-189	Sick Pay Buy Back	\$0.00	\$0	\$0	\$0	\$0	
01-410-190	Social Sec.-FICA	\$28,603.09	\$22,877	\$19,286	\$20,000	\$20,407	6.2% of total wages for officers required to pay FICA.
01-410-191	Social Sec.-Medic	\$28,125.56	\$32,790	\$28,050	\$32,118	\$33,250	1.45% of total wages.
01-410-192	UC Insurance	\$20,523.83	\$25,137	\$22,916	\$25,150	\$26,546	6.95% on first \$8,750 wages.
01-410-193	Workers Compensation	\$132,079.50	\$165,472	\$146,279	\$148,130	\$198,800	Approximately 70% of total premium.

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-410-194	Health Insurance	\$701,707.03	\$758,951	\$489,537	\$500,000	\$699,738	2.0 % increase in healthcare for 2014. Departmental figures reflect 2 new FT hires. Manager's budget reflects current staffing level.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Health - Family (16)			\$425,745	\$416,448	\$416,448	
02	Health - Parent & Child (4)			\$90,065	\$82,740	\$82,740	
03	Health - Single (5)			\$59,552	\$45,736	\$45,736	
04	Vision (20)			\$1,674	\$1,780	\$1,780	
05	Vision - Single (5)			\$267	\$225	\$225	
06	Dental (20)			\$21,904	\$23,060	\$23,060	
07	Dental - Single (6)			\$2,602	\$2,232	\$2,232	
08	Life insurance (4)			\$903	\$903	\$903	
09	Life insurance - Police (24)			\$6,192	\$6,192	\$6,192	
10	AD&D (4)			\$1,375	\$1,376	\$1,376	
11	AD&D - Police (24)			\$12,500	\$12,504	\$12,504	
12	Service Charge (28)			\$387	\$392	\$392	
13	Retirees			\$106,150	\$106,150	\$106,150	
01-410-210	Office Supplies	\$1,818.16	\$2,600	\$1,806	\$2,100	\$2,100	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Toner			\$513	\$600	\$600	
02	Paper			\$300	\$500	\$500	
03	Misc			\$1,000	\$1,000	\$1,000	
01-410-214	Postage	\$2,139.20	\$2,500	\$7	\$1,000	\$2,500	
01-410-216	Drug Enf.-Petty Cash	\$1,000.00	\$1,500	\$400	\$1,000	\$1,500	

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-410-239	Ammunition	\$7,966.63	\$8,000	\$7,911	\$8,100	\$8,667	Mandatory firearms qualification is twice a year - 180 rounds per officer x 2 x 24.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Fed. Cartridge 45 Auto 3 cases @ \$305.49 per			\$916	\$916	\$916	
02	Fed Cartridge rifle 3 cases @ \$251.49 per unit			\$754	\$754	\$754	
03	Fed Cartridge pistol 230 grain 16 boxes @ \$243.49 per unit			\$3,896	\$3,896	\$3,896	
04	Targets			\$300	\$300	\$300	
05	OC spray			\$400	\$400	\$400	
06	Fed Cartridge 55 grain 500 rounds per case 15			\$2,400	\$2,400	\$2,400	
01-410-241	General Supplies	\$2,341.40	\$11,000	\$1,697	\$2,400	\$4,520	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Evidence packaging supplies			\$950	\$950	\$950	
02	Medical cabinet restock			\$300	\$300	\$300	
03	26 taser cartridges @ \$30 per.			\$780	\$720	\$720	
04	Tow slips			\$300	\$300	\$300	
05	No parking signs			\$200	\$200	\$200	
06	ABV stickers			\$1,500	\$750	\$750	
07	Arrest folders			\$200	\$200	\$200	
08	Property vouchers			\$300	\$200	\$200	
09	Parking permits			\$300	\$300	\$300	
10	3 point slings (15) @ \$26.66			\$400	\$400	\$400	
11	Misc			\$200	\$200	\$200	
01-410-245	Training	\$5,134.14	\$3,500	\$393	\$1,000	\$3,500	

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-410-250	Printing	\$3,208.14	\$5,200	\$894	\$1,500	\$5,500	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Letterhead & envelopes			\$250	\$250	\$250	
02	Business cards			\$50	\$50	\$50	
03	Copies			\$200	\$200	\$200	
04	ABV's case folders, citations, pkg tax			\$2,000	\$2,000	\$2,000	
05	Police Dept. Newsletter			\$3,000	\$3,000	\$3,000	
01-410-252	Publications	\$110.00	\$500	\$10	\$100	\$500	
01-410-321	Telephone	\$16,874.29	\$16,980	\$15,861	\$17,500	\$17,580	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Phone service @ \$450 per mo.			\$6,420	\$5,400	\$5,400	
03	MDT's @ \$300 per mo.			\$3,600	\$3,600	\$3,600	
04	Cell phones @ \$500 per mo.			\$5,400	\$6,000	\$6,000	
05	Swissvale Ave @ \$110 per mo.			\$1,260	\$1,320	\$1,320	
06	Whitney tunnel @ \$105 per mo.			\$1,320	\$1,260	\$1,260	
01-410-323	Telephone-911	\$1,141.88	\$1,080	\$1,321	\$1,432	\$1,440	Approximately \$120 per month.
01-410-327	Radios & Maint.	\$27,273.47	\$9,880	\$3,301	\$5,000	\$10,957	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Mobile Radio @ \$640 per month				\$7,680	\$7,680	
02	(23) Batteries @ \$50 per			\$1,150	\$1,150	\$1,150	
03	Console Base Radio			\$1,127	\$1,127	\$1,127	
04	Misc				\$1,000	\$1,000	
01-410-345	Uniforms-Cash	\$24,700.00	\$24,700	\$22,650	\$24,700	\$28,000	\$1,000 per officer @ 23 officers, 2 parking enforcement officers @ \$350 each and 4 PT officers @ \$1,000 each.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	24 officers @ \$1,000			\$24,000	\$23,000	\$23,000	
02	2 parking officers @ \$500			\$700	\$1,000	\$1,000	
03	Part-time officers			\$1,000	\$4,000	\$4,000	
01-410-346	Uniforms-Clothing	\$2,559.58	\$1,500	\$138	\$500	\$2,000	Special uniform requirements.
01-410-347	Uniforms-Crossing Gds	\$1,989.61	\$3,000	\$285	\$1,000	\$3,000	New hires at approximately \$550 per.

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-410-352	Contracted Services	\$34,988.16	\$36,225	\$37,404	\$40,000	\$32,795	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	RCS computer maintenance			\$1,200	\$0	\$0	
02	MDT fees @ \$260/mo.			\$2,700	\$0	\$0	
03	Metro Service Agreement			\$3,330	\$3,400	\$3,400	
04	Water cooler @ \$100/mo.			\$1,200	\$1,200	\$1,200	
05	Constable fees averaging \$1100/mo.			\$20,000	\$13,200	\$13,200	
06	K-9 per diem @ \$4 per day totaling \$1,440 per officer			\$2,920	\$2,880	\$2,880	
07	AC repairs			\$1,000	\$500	\$500	
08	Swiftreach			\$4,995	\$4,995	\$4,995	
09	New Vehicle maintenance program			\$3,000	\$0	\$0	
10	GPS @ \$260 per mo.			\$3,120	\$3,120	\$3,120	
11	Safety deposit box rental			\$3,500	\$3,500	\$3,500	
01-410-355	Citizen's Academy	\$1,155.41	\$2,640	\$3,681	\$4,200	\$2,740	Proposing two adult classes and one junior class for 2014.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	60 shirts (sm.med.lg. xlg.)			\$840	\$840	\$840	
02	60 certificates			\$100	\$100	\$100	
03	Vehicle rental for field trips			\$300	\$300	\$300	
04	Supplies			\$1,500	\$1,500	\$1,500	
01-410-358	Animal Control	\$5,980.00	\$7,200	\$5,095	\$6,500	\$7,200	Averaging \$600 per month.
01-410-373	Vehicle Maint/Inspections	\$21,029.15	\$25,000	\$20,501	\$22,000	\$18,400	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	(16) vehicle inspections @ \$75 per			\$1,200	\$1,200	\$1,200	
02	(4) insurance deductibles			\$10,000	\$4,000	\$4,000	
03	(100) car washes @ \$12 per			\$1,200	\$1,200	\$1,200	
04	General repairs			\$7,600	\$7,000	\$7,000	
05	Misc			\$6,000	\$5,000	\$5,000	
01-410-374	Vehicle Fuel	\$50,996.62	\$48,000	\$43,415	\$48,000	\$48,000	Approximately \$4,000 per month.



# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-410-750	Minor Equipment	\$1,657.25	\$25,200	\$19,111	\$20,000	\$49,000	Office furniture for roll call room, Sgt's. office, and Detectives. Bench, table, and chairs in men's locker room.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Tasers/holsters (14) @ \$1,400 each			\$19,600	\$19,600	\$19,600	
02	Alert Software			\$7,000	\$7,000	\$7,000	
03	Laptop			\$2,000	\$2,000	\$2,000	
04	Desks (10) @ \$400 each			\$4,000	\$4,000	\$4,000	
05	Chairs (10) @ \$300 each			\$3,000	\$3,000	\$3,000	
06	Conference table (roll call)			\$2,500	\$2,500	\$2,500	
07	Chairs for roll call (8) @ \$300 each			\$2,400	\$2,400	\$2,400	
08	Eraser boards (4) @ \$200 each			\$800	\$800	\$800	
09	Projection screen			\$500	\$500	\$500	
10	50 in. HD TV			\$700	\$700	\$700	
11	Bench, table, chairs, & misc			\$1,500	\$1,500	\$1,500	
12	Work stations			\$5,000	\$5,000	\$5,000	
	<b>Total:</b>	<b>\$3,114,809.31</b>	<b>\$3,488,395</b>	<b>\$2,908,805</b>	<b>\$3,114,177</b>	<b>\$3,495,054</b>	
<b>411</b>	<b>FIRE DEPARTMENT</b>						
01-411-355	Fire Serv-City of Pittsburgh	\$1,099,436.00	\$1,619,396	\$1,619,396	\$1,619,396	\$1,600,848	2014 annual payment.
	<b>Total:</b>	<b>\$1,099,436.00</b>	<b>\$1,619,396</b>	<b>\$1,619,396</b>	<b>\$1,619,396</b>	<b>\$1,600,848</b>	
<b>414</b>	<b>PLANNING / CODES</b>						
01-414-110	Salary-Director	\$51,533.57	\$60,000	\$54,501	\$56,694	\$57,000	Department budget request is \$67,500. Manager's budget reflected a base salary of \$57,000 for 2014 with a one-time merit increase of \$2,000. Code Enforcement Officer salary is \$45,198.

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-414-112	Salary-Staff	\$154,491.79	\$255,875	\$211,373	\$227,000	\$292,069	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Jim Frank @ \$21.73/hr.			\$45,193	\$45,193	\$45,193	
02	Serena Broughton @ \$21.73/hr.			\$45,193	\$45,193	\$45,193	
03	Leah Kane @ \$21.73/hr.			\$45,193	\$45,193	\$45,193	
04	Debra Love @ \$17.52/hr.			\$36,432	\$36,432	\$36,432	
05	Teisha Stolich @21.73/hr.			\$45,193	\$45,193	\$45,193	
06	New Code Officer @ \$19.73			\$41,038	\$0	\$0	
07	New Officer - Zoning @ \$19.73			\$41,038	\$0	\$0	
08	Administrative Assistant			\$45,000	\$42,500	\$42,500	
09	Debora Jackson @ \$15.56/hr.				\$32,365	\$32,365	
01-414-179	Longevity	\$1,475.00	\$1,175	\$1,364	\$1,364	\$1,500	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Frank			\$550	\$550	\$550	
02	Kane-Sewell			\$375	\$375	\$375	
03	Broughton			\$250	\$250	\$250	
04	Jackson				\$325	\$325	
01-414-180	Overtime	\$0.00	\$500	\$25	\$25	\$500	
01-414-188	Vacation Buy Back	\$819.20	\$1,750	\$0	\$0	\$1,750	Represents 1/2 liability at one week per eligible employee.
01-414-190	Social Sec.-FICA	\$12,717.49	\$19,797	\$16,524	\$17,100	\$21,999	6.2% of total wages
01-414-191	Social Sec.-Medic.	\$3,000.51	\$4,630	\$3,862	\$4,100	\$5,145	1.45% of total wages.
01-414-192	UC Insurance	\$2,781.48	\$4,137	\$3,567	\$4,000	\$4,865	6.95% of first \$8,750 wages.
01-414-193	Workers Comp.	\$3,773.70	\$4,728	\$4,180	\$4,180	\$5,680	Approximately 2% of total premium.

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-414-194	Health Insurance	\$104,220.50	\$193,551	\$122,015	\$156,757	\$185,781	Increase in health insurance costs of 2.0%. Department budget reflects (2) new hires at higher family rate. Manager's budget maintains current staffing level.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Health - Family (5)			\$191,644	\$145,445	\$145,445	
02	Health - Parent & Child (0)			\$0	\$0	\$0	
03	Health - Single (3)			\$30,971	\$28,206	\$28,206	
04	Vision (5)			\$353	\$445	\$445	
05	Vision - Single (3)			\$134	\$135	\$135	
06	Dental (5)			\$4,612	\$5,765	\$5,765	
07	Dental - Single (3)			\$1,115	\$1,116	\$1,116	
08	Life insurance (8)			\$2,032	\$1,805	\$1,805	
09	AD&D (8)			\$3,093	\$2,752	\$2,752	
10	Service charge (8)			\$122	\$112	\$112	
01-414-199	Deferred Compensation	\$1,189.24	\$2,400	\$2,058	\$2,268	\$2,500	
01-414-210	Office Supplies	\$1,607.98	\$1,000	\$1,691	\$2,000	\$2,000	
01-414-214	Postage	\$1,849.72	\$2,500	\$12	\$500	\$3,000	
01-414-241	General Supplies	\$38.20	\$1,000	\$59	\$500	\$1,000	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Miscellaneous			\$1,000	\$1,000	\$1,000	
02	Microsoft 2013 software 9 @ \$450 ea.			\$4,050	\$0	\$0	
01-414-245	Training/Testing	\$40.00	\$3,250	\$885	\$1,000	\$3,750	Increased for IPMC certification of new code officer.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	IPMC Certification - (5) @ \$200 each			\$1,250	\$1,000	\$1,000	
02	BCO updates			\$750	\$750	\$750	
03	Misc			\$2,000	\$2,000	\$2,000	

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-414-250	Printing	\$90.75	\$4,675	\$1,306	\$1,700	\$4,200	Increased costs due to updated Zoning Ordinance and map.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	New zoning maps			\$500	\$500	\$500	
02	Programs and informational			\$1,500	\$1,200	\$1,200	
03	Updated zoning ordinance			\$1,500	\$1,500	\$1,500	
04	Misc			\$1,000	\$1,000	\$1,000	
01-414-252	Publications	\$10.00	\$500	\$749	\$900	\$500	Zoning pamphlets.
01-414-313	Engineering & Architectral Svcs	\$0.00	\$4,750	\$0	\$500	\$4,000	Glenn Engineering fees related to updating GIS mapping, utility cut inspections, etc.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Zoning			\$500	\$500	\$500	
02	SALDO			\$500	\$500	\$500	
03	GIS			\$1,500	\$1,500	\$1,500	
04	Road opening inspections			\$1,500	\$1,500	\$1,500	
05	Demolition inspections CDBG			\$750	\$0	\$0	
01-414-314	Demolition Services	\$8,000.00	\$20,000	\$47,990	\$47,990	\$35,000	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Demolition			\$25,000	\$25,000	\$25,000	
02	Board up, etc.			\$10,000	\$10,000	\$10,000	
01-414-321	Telephone	\$4,663.49	\$5,856	\$5,193	\$6,250	\$6,516	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Phone service @ \$93/mo.			\$960	\$1,116	\$1,116	
02	5 Cell phones @ \$450/mo.			\$3,300	\$5,400	\$5,400	
03	2 Additional cell phones \$55 ea/mo			\$1,320	\$0	\$0	
01-414-346	Uniforms-Clothing	\$1,466.64	\$1,850	\$4,572	\$4,600	\$2,000	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	(4) uniform allowance @ \$500 each			\$1,400	\$2,000	\$2,000	
02	(2) new issue			\$950	\$0	\$0	
03	(2) additional allowance			\$700	\$0	\$0	

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-414-352	Contracted Services	\$2,748.50	\$3,200	\$7,671	\$8,000	\$3,020	High in 2013 due to development of private complaint ticketing software.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Allegheny Co Real Estate @ \$75/mo.			\$720	\$900	\$900	
02	GPS @ \$100 per mo. for 5 units			\$1,200	\$1,200	\$1,200	
04	Cooler rental @ \$35 per mo.			\$420	\$420	\$420	
05	Misc			\$110	\$500	\$500	
01-414-355	Building Permit Consulting fee	\$771.00	\$7,500	\$235	\$1,000	\$1,000	Monies budgeted for outstanding reviews and inspections which have been in process prior to April 2011 and may be directly billed to Borough.
01-414-373	Vehicle Maint/Inspections	\$1,117.37	\$1,250	\$718	\$800	\$1,175	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Inspections 5 @ \$35 each			\$175	\$175	\$175	
02	Basic maintenance			\$500	\$500	\$500	
03	Misc			\$575	\$500	\$500	
01-414-374	Vehicle Fuel	\$3,142.46	\$5,700	\$3,381	\$3,700	\$5,400	Averaging \$375 per month and increased due to purchase of additional vehicles.
01-414-375	Repairs and Maintenance	\$0.00	\$1,000	\$0	\$500	\$1,000	
01-414-376	Vehicle Tires	\$122.39	\$500	\$252	\$400	\$500	
01-414-420	Dues, Memberships	\$35.00	\$750	\$85	\$750	\$750	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	ICC			\$125	\$125	\$125	
02	PABCO			\$250	\$250	\$250	
03	APA			\$375	\$375	\$375	
01-414-458	Medical/Physicals	\$300.50	\$400	\$139	\$150	\$200	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	2 New Hires			\$200	\$0	\$0	
02	Misc				\$200	\$200	
01-414-460	Meetings/Conferences	\$613.96	\$2,500	\$2,023	\$2,200	\$2,500	

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-414-730	Major Equipment-Lease	\$8,411.31	\$18,411	\$9,150	\$9,150	\$8,750	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Lease purchase 2014 Focus			\$3,717	\$3,677	\$3,677	
02	Lease purchase 2014 Escape			\$5,114	\$5,073	\$5,073	
01-414-740	Major Equipment	\$16,272.91	\$4,500	\$4,189	\$4,500	\$6,500	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	(1) notebook @ \$3,500			\$3,500	\$3,500	\$3,500	
02	Updates and software			\$1,000	\$1,000	\$1,000	
03	Freedom Updates/Enhancements			\$5,000	\$2,000	\$2,000	
01-414-750	Minor Equipment	\$0.00	\$500	\$6,290	\$6,500	\$3,000	
	<b>Total:</b>	<b>\$387,304.66</b>	<b>\$640,135</b>	<b>\$516,059</b>	<b>\$577,078</b>	<b>\$674,550</b>	
<b>427</b>	<b>SOLID WASTE COLLECTION</b>						
01-427-270	Refuse - City of Pittsburgh	\$850,727.65	\$877,524	\$806,769	\$877,524	\$903,852	Contract term is 2011 through 2015.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	City of Pittsburgh @ \$75,321			\$903,852	\$903,852	\$903,852	
01-427-440	Dumpster Fees	\$1,650.00	\$4,000	\$110	\$2,000	\$2,000	Costs for roll off containers for community clean-ups.
	<b>Total:</b>	<b>\$852,377.65</b>	<b>\$881,524</b>	<b>\$806,880</b>	<b>\$879,524</b>	<b>\$905,852</b>	
<b>430</b>	<b>PUBLIC WORKS</b>						
01-430-110	Salary-Director	\$51,533.57	\$60,000	\$54,501	\$57,044	\$57,000	

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-430-112	Salary-Staff	\$336,178.96	\$397,604	\$296,151	\$335,850	\$411,343	Includes 3% annual increase for F/T employees for 2013 and 2014.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	(1) HEO/Painter @ \$19.52			\$40,603	\$40,603	\$40,603	
02	(6) Drivers @ \$19.28			\$320,760	\$240,570	\$240,570	
03	(2) Laborer @ 11.39			\$47,400	\$47,400	\$47,400	
04	1920 hours - seasonal @ \$10.50			\$20,160	\$20,160	\$20,160	
05	960 hours - seasonal for curbs & signs			\$10,080	\$10,080	\$10,080	
06	Administrative Assistant			\$45,000	\$52,530	\$52,530	
01-430-179	Longevity	\$3,350.00	\$3,400	\$1,545	\$1,545	\$1,625	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
1	(1) @ \$750.00			\$750	\$750	\$750	
2	(2) @ \$325.00			\$650	\$650	\$650	
3	(1) @ 225.00			\$225	\$225	\$225	
01-430-180	Overtime	\$20,660.43	\$52,000	\$30,152	\$42,000	\$42,000	
01-430-188	Vacation Buy Back	\$0.00	\$2,000	\$0	\$0	\$2,000	
01-430-190	Social Sec.-FICA	\$25,383.89	\$31,931	\$23,641	\$26,225	\$34,356	6.2% of total wages.
01-430-191	Social Sec.-Medic.	\$5,936.66	\$7,468	\$5,529	\$6,134	\$8,035	1.45% of total wages.
01-430-192	UC Insurance	\$6,022.45	\$8,274	\$7,614	\$8,000	\$9,399	6.95% of first \$8,750 wages.
01-430-193	Workers Comp.	\$45,284.40	\$56,733	\$50,154	\$50,154	\$68,160	Approximately 24% of total premium.

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01</b>	<b>GENERAL FUND</b>						
01-430-194	Health Insurance	\$192,676.01	\$251,419	\$190,537	\$195,000	\$287,666	2.0% increase for health insurance.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Health - Family (6)			\$255,525	\$174,534	\$174,534	
02	Health - Husband & Wife (3)			\$55,623	\$75,984	\$75,984	
03	Health - Parent & Child (0)			\$0	\$0	\$0	
04	Health - Single (2)			\$30,971	\$18,804	\$18,804	
05	Vision (7)			\$705	\$623	\$623	
06	Vision - Single (4)			\$222	\$180	\$180	
07	Dental (9)			\$13,835	\$10,377	\$10,377	
08	Dental - Single (2)			\$1,115	\$744	\$744	
09	Life insurance (11)			\$2,933	\$2,482	\$2,482	
10	AD&D (11)			\$4,467	\$3,784	\$3,784	
11	Service charge (11)			\$180	\$154	\$154	
01-430-199	Deferred Compensation	\$1,189.24	\$2,400	\$2,275	\$2,400	\$4,382	4.0% of base pay.
01-430-210	Office Supplies	\$279.11	\$500	\$237	\$600	\$1,000	
01-430-214	Postage	\$200.00	\$300	\$0	\$300	\$300	
01-430-240	Protective Equipment	\$549.67	\$700	\$184	\$500	\$700	Hard hats, vests, gloves, ear and eye protection.
01-430-241	General Supplies	\$6,765.73	\$8,000	\$4,713	\$6,000	\$8,000	
01-430-242	Janitorial Supplies	\$465.53	\$500	\$515	\$600	\$600	
01-430-243	Electrical Supplies	\$5,011.67	\$2,500	\$1,354	\$2,000	\$2,500	
01-430-244	Painting Supplies	\$4,221.30	\$3,000	\$3,648	\$3,700	\$3,500	Curb painting summer project.
01-430-245	Training/Testing	\$200.00	\$750	\$0	\$500	\$750	LTAP and APWA training.
01-430-248	Prk. Meter Supplies	\$11.50	\$3,000	\$0	\$1,500	\$2,000	
01-430-249	Sign Material	\$8,640.76	\$15,000	\$1,110	\$1,500	\$15,000	Signs - 200 Street name, 200 Stop, 60 One-Way, 30 Do Not Enter and 7 School Zone.
01-430-260	Small Tools/Equipment	\$288.13	\$2,000	\$0	\$500	\$2,000	

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description	2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes																																
<b>01 GENERAL FUND</b>																																						
01-430-321 Telephone	\$4,422.46	\$4,044	\$4,367	\$4,840	\$4,860																																	
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03 Internet service @ \$110/mo.		\$1,320	\$1,320																																			
01-430-327 Radios & Maint.	\$0.00	\$0	\$0	\$0	\$0																																	
01-430-345 Uniforms-Cash	\$3,500.00	\$3,150	\$5,200	\$5,200	\$4,500																																	
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1 (9) @ \$500.00 per year	\$4,500	\$4,500	\$4,500																																			
01-430-346 Uniforms-Clothing	\$91.00	\$1,000	\$2,016	\$2,500	\$3,000																																	
01-430-352 Contracted Services	\$37,954.38	\$28,000	\$28,739	\$31,000	\$29,000																																	
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07 Misc contracted services	\$3,548	\$2,956	\$2,956																																			
01-430-372 Equipment Repairs	\$376.03	\$500	\$89	\$400	\$500																																	
01-430-373 Vehicle Maint./Insp.	\$44,648.19	\$50,000	\$10,080	\$13,000	\$25,000																																	
01-430-374 Vehicle Fuel	\$34,704.89	\$34,000	\$32,635	\$35,000	\$34,000	Averaging \$2,500 per month.																																
01-430-375 Repairs and Maintenance	\$0.00	\$1,000	\$259	\$500	\$1,000																																	
01-430-376 Vehicle Tires	\$7,012.98	\$10,000	\$4,534	\$6,000	\$7,500																																	
01-430-377 Vehicle Parts	\$20,195.13	\$12,000	\$15,659	\$17,500	\$15,000																																	

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

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

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

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



# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description	2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
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## 01 GENERAL FUND

01-455-542 Civic/Holiday Celebration	\$13,830.05	\$12,000	\$8,151	\$10,000	\$11,500	
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		Department	Manager	Council
01	Community Days	\$5,000	\$5,000	\$5,000
02	Halloween	\$500	\$500	\$500
03	Holiday parade	\$500	\$500	\$500
04	Portable toilet rental	\$1,000	\$500	\$500
05	Arts in the Parks	\$5,000	\$5,000	\$5,000

<b>Total:</b>	<b>\$30,893.37</b>	<b>\$32,500</b>	<b>\$8,401</b>	<b>\$30,500</b>	<b>\$32,000</b>	
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## 471 DEBT SERVICE-PRIN

01-471-102 2011 Series A&B - Prin.	\$320,000.00	\$315,000	\$315,000	\$315,000	\$315,000	
01-471-103 2011 Series C - Prin.	\$90,000.00	\$90,000	\$90,000	\$90,000	\$95,000	
01-471-999 2011 Series C - Credit	\$0.00	(\$90,000)	\$0	(\$90,000)	(\$69,332)	
<b>Total:</b>	<b>\$410,000.00</b>	<b>\$315,000</b>	<b>\$405,000</b>	<b>\$315,000</b>	<b>\$340,668</b>	

## 472 DEBT SERVICE-INT

01-472-102 2011 Series A&B - Int.	\$104,689.73	\$142,875	\$142,875	\$142,875	\$139,575	
01-472-103 2011 Series C - Int.	\$74,264.67	\$101,487	\$101,487	\$101,487	\$99,948	
01-472-500 Misc. Fees	\$742.00	\$750	\$750	\$750	\$750	Paying agent fees
01-472-900 Interest on TRAN	\$0.00	\$5,000	\$0	\$0	\$5,000	
01-472-999 2011 Series C - Credit	\$0.00	(\$101,487)	\$0	(\$101,487)	(\$69,332)	Return of the service credit purchase reduction to total contracted fire protection costs issued in 2011 was \$494,416. Total repaid through 2013 is \$355,752 leaving a balance of \$138,664 in 2014. This amount has been divided equally between P&I for the Pension Bond.
<b>Total:</b>	<b>\$179,696.40</b>	<b>\$148,625</b>	<b>\$245,112</b>	<b>\$143,625</b>	<b>\$175,941</b>	

## 486 INSURANCE

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description	2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>01 GENERAL FUND</b>						
01-486-100 Ins.-Liability/Casualty	\$65,359.04	\$56,910	\$26,306	\$26,306	\$27,696	Reflects an anticipated 6% increase over 2013.
01-486-125 Insurance - Property	\$50,486.96	\$43,976	\$34,176	\$34,176	\$34,511	Reflects an anticipated 6% increase over 2013.
01-486-150 Insurance - Automobile	\$59,857.96	\$55,525	\$39,934	\$39,934	\$44,727	Reflects a 6% increase over 2013 rate.
01-486-200 Ins.-Employ. Pract.	\$0.00	\$0	\$0	\$0	\$0	Included under Public Officials.
01-486-300 Ins.-Police Prof.	\$976.16	\$1,035	\$34,198	\$34,198	\$37,254	Reflects an anticipated 6% increase over 2012 rate.
01-486-400 Ins.-Public Officials	\$25,126.00	\$22,394	\$23,341	\$23,341	\$25,675	Reflects an anticipated 6% increase over 2012 rate.
01-486-500 Umbrella Policy	\$21,082.88	\$18,108	\$18,077	\$18,077	\$19,523	Reflects an anticipated 6% increase over current rate.
01-486-910 Ins.-Prop. Valuation	\$0.00	\$2,500	\$0	\$0	\$2,500	
<b>Total:</b>	<b>\$222,889.00</b>	<b>\$200,448</b>	<b>\$176,033</b>	<b>\$176,032</b>	<b>\$191,886</b>	
<b>491 MISCELLANEOUS EXPENSE</b>						
01-491-194 Retiree Health Benefits	(\$34.68)	\$0	\$120,052	\$0	\$0	Budgeted to Police Dept budget. This account acts as a depository until these costs are expensed out of the other line item.
01-491-197 Employee EAP	\$1,933.44	\$2,000	\$1,908	\$1,908	\$2,100	
<b>Total:</b>	<b>\$1,898.76</b>	<b>\$2,000</b>	<b>\$121,960</b>	<b>\$1,908</b>	<b>\$2,100</b>	
<b>492 DEPARTMENT 492</b>						
01-492-107 Judgment/Damages	\$0.00	\$0	\$0	\$0	\$0	
01-492-108 Misc. Refunds	\$10,641.00	\$0	\$0	\$0	\$0	
<b>Total:</b>	<b>\$10,641.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>493 INTERGOVERNMENTAL</b>						
01-493-299 COG-Rad Reimb.	\$5,033.29	\$5,000	\$1,495	\$1,495	\$5,000	
01-493-300 COG-MSF Costs	\$15,544.06	\$15,000	\$16,435	\$17,000	\$16,000	
01-493-301 CDBG-Local Share	\$0.00	\$5,000	\$12,900	\$12,900	\$20,000	

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

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

# Fiscal Year 2014 Budget

# Wilkesburg Borough

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

## FUND BALANCES

**PENSION FUND**

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

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

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

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

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

## FUND BALANCES

### LIBRARY FUND

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

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

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

**Fiscal Year 2014 Budget**

**Wilkinsburg Borough**

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

Fiscal Year 2014 Budget

Wilkinsburg Borough

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

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>05</b>	<b>LIBRARY FUND</b>						
05-459-112	Salary-Regular	\$294,386.71	\$287,881	\$249,444	\$259,250	\$286,394	We have included a 3% increase for all SEIU employees as suggested. The recommendation is for 2 positions, Page and Library Aide-6, to move into a different position, Library Aide -3, as all doing the same work. Structure includes a Project Director/Library Relations position which has been vacant in 2013.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Sr. Circ. Clerk @ \$15.92/hr.			\$33,122	\$33,122	\$33,122	
02	Ch. Lib. Asst. Services-1 @ \$16.67			\$34,664	\$34,664	\$34,664	
03	Branch Head			\$42,000	\$42,000	\$42,000	
04	Library Aide-3 -3@ \$9.40/hr.			\$32,510	\$32,510	\$32,510	
05	Adult Asst. Serv. 2 @ \$11.17/hr.			\$46,448	\$46,448	\$46,448	
06	Page @ \$7.98/hr.			\$0	\$0	\$0	
07	Adult Asst. Serv. @ \$11.17/hr.			\$0	\$0	\$0	
08	Library Aide-6 @ \$8.50/hr.			\$0	\$0	\$0	
09	Children's Librarian			\$37,000	\$37,000	\$37,000	
10	Library Aide-5 @ \$9.71/hr.			\$7,576	\$7,576	\$7,576	
11	Ch. Lib. Asst. Services-3 @ \$10.93/hr.			\$11,934	\$11,934	\$11,934	
12	Assistant Ref. Lib. @ \$15.27/hr.			\$0	\$0	\$0	
13	Project Director/Library Relations			\$30,000	\$30,000	\$30,000	
14	Cataloguer @ \$12.00/hr.			\$0	\$0	\$0	
15	Temporary Part-time			\$11,140	\$11,140	\$11,140	
05-459-179	Longevity	\$1,625.00	\$2,113	\$1,288	\$1,538	\$1,738	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Herbert			\$750	\$750	\$750	
02	Pois			\$550	\$550	\$550	
03	Robinson				\$188	\$188	
04	Wood			\$250	\$250	\$250	
05-459-180	Overtime	\$41.94	\$0	\$0	\$0	\$0	
05-459-188	Vacation Buy Back	\$0.00	\$0	\$0	\$0	\$0	
05-459-190	Social Sec.-FICA	\$18,517.34	\$20,925	\$17,907	\$20,000	\$20,829	
05-459-191	Social Sec.-Medic.	\$4,330.62	\$4,895	\$4,188	\$4,800	\$4,729	
05-459-192	UC Insurance	\$7,275.11	\$7,500	\$8,770	\$9,300	\$8,512	

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>05</b>	<b>LIBRARY FUND</b>						
05-459-194	Health Insurance	\$60,064.28	\$120,611	\$83,185	\$90,522	\$93,914	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Health - Family (1)			\$30,941	\$29,089	\$29,089	
02	Health - Single (6)			\$65,849	\$56,412	\$56,412	
03	Vision - Family (1)			\$114	\$89	\$89	
04	Vision - Single (6)			\$344	\$270	\$270	
05	Dental - Family (1)			\$1,434	\$1,153	\$1,153	
06	Dental - Single (6)			\$2,772	\$2,232	\$2,232	
07	Life insurance (8)			\$2,022	\$1,805	\$1,805	
08	AD&D (8)			\$3,078	\$2,752	\$2,752	
09	Service charge (8)			\$120	\$112	\$112	
05-459-199	Deferred Compensation	(\$17.08)	\$0	\$2,717	\$3,200	\$3,400	
05-459-200	Operating Expenses	\$0.00	\$0	\$0	\$0	\$0	
05-459-210	Office Supplies	\$6,915.37	\$6,500	\$4,981	\$5,500	\$6,000	Represents basic office supplies and monthly copier usage which is approximately \$400 per month.
05-459-214	Postage	\$0.00	\$300	\$72	\$100	\$250	
05-459-245	Training/Testing	\$0.00	\$250	\$99	\$200	\$400	All Library employees working over 20 hours per week are expected to earn continuing education credits.
05-459-250	Printing	\$0.00	\$300	\$261	\$261	\$400	
05-459-252	Publications	\$61,082.90	\$60,000	\$61,345	\$62,000	\$77,915	Adult and juvenile books and AV materials for the year. Baker & Taylor account for approx. 75% of materials. Expense must equal 12% of the total library operating budget.
05-459-321	Telephone	\$3,402.74	\$3,500	\$3,030	\$3,500	\$3,750	Averaging \$300 per month.
05-459-340	Advertising	\$0.00	\$500	\$50	\$100	\$2,500	Proposing to purchase reusable book tote bags to advertise the library.

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>05</b>	<b>LIBRARY FUND</b>						
05-459-350	Contracted Services	\$23,153.00	\$6,012	\$6,129	\$6,500	\$27,534	Copier lease previously paid under Minor Equipment. Proposing to hire a professional fundraiser for Eastridge library expansion. Amount based on actual estimates.
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Copier lease @ \$426/mo			\$5,112	\$5,112	\$5,112	
02	Fire alarm Eastridge @ \$75/qtr.			\$300	\$300	\$300	
03	Security system @ \$25/mo.			\$300	\$300	\$300	
04	Professional Fundraiser for Eastridge			\$25,000	\$21,722	\$21,722	
05	Miscellaneous				\$100	\$100	
05-459-352	Contracted-Cleaning	\$12,912.12	\$1,200	\$1,086	\$1,470	\$1,740	Approximately \$100 per month plus \$135/qtr upper floor at Eastridge.
05-459-359	Contracted-Programs	\$603.63	\$2,500	\$2,541	\$3,000	\$2,500	Special programs including guest speakers.
05-459-360	Utilities-Eastridge	\$7,374.37	\$11,040	\$9,482	\$9,900	\$12,240	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Gas @ \$350/mo.			\$4,200	\$4,200	\$4,200	
02	Electric @ \$550/mo.			\$6,600	\$6,600	\$6,600	
03	Phone @ \$120/mo			\$1,440	\$1,440	\$1,440	
05-459-369	Mortgage-Eastridge	\$16,500.00	\$16,610	\$0	\$16,610	\$16,610	Year two of ten year mortgage.
05-459-373	Vehicle Maint.	\$572.20	\$1,000	\$570	\$700	\$0	Maintenance paid by the Friends of the Library.
05-459-374	Vehicle Fuel	\$0.00	\$0	\$0	\$0	\$0	Fuel paid for by the Friends of the Library.
05-459-375	Computer Maint.	\$1,315.00	\$500	\$137	\$250	\$1,500	Includes \$1,000 website update.
05-459-378	Air Cond. Maint.	\$0.00	\$0	\$0	\$0	\$0	
05-459-420	Dues, Memberships	\$625.00	\$900	\$460	\$460	\$900	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	PA Library Association			\$550	\$550	\$550	
02	Misc			\$350	\$350	\$350	
05-459-460	Meetings/Conferences	\$805.00	\$750	\$267	\$300	\$1,500	Includes the annual PA Library Association Conference.
05-459-486	GL Insurance	\$0.00	\$0	\$0	\$0	\$0	
05-459-492	Miscellaneous Expense	\$0.00	\$0	\$0	\$0	\$0	
05-459-730	Contract Srvcs.-Obsole	\$12,668.00	\$14,500	\$14,990	\$15,500	\$14,500	Rental costs for 27 eiNetwork computers at approximately \$5,670 semi-annually plus ancillary services.



## FUND BALANCES

<b>STOREFRONT IMPROVEMENT</b> <b>GRANT PROGRAM</b>	53,348.00 0.00 <u>8,512.00</u> 44,836.00  44,836.00 0.00 <u>44,836.00</u> 0.00	Audited Beginning Fund Balance as of 1/1/13 Projected Revenue 1/1 through 12/31/13 Projected Expenditures 1/1/ through 12/31/13 Projected Fund Balance 12/31/13  Projected Beginning Fund Balance 1/1/14 Budgeted Revenues 2014 Budgeted Expenditures 2014 Projected Ending Fund Balance 12/31/14	.          44,836.00  44,836.00
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# Fiscal Year 2014 Budget

# Wilkesburg Borough

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

# Fiscal Year 2014 Budget

# Wilkesburg Borough

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

## FUND BALANCES

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

# Wilkinsburg Borough

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

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

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

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description		2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
<b>30</b>	<b><u>CAPITAL IMPROVEMENT FUND</u></b>						
30-414-314	Redevelop Borough Property	\$0.00	\$80,000	\$63,000	\$63,000	\$40,000	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	Demo/Maintenance Borough-owned property			\$25,000	\$0	\$0	
02	Weed & Seed office renovation for Code Enforcement offices			\$60,000	\$40,000	\$40,000	
	<b>Total:</b>	\$0.00	\$80,000	\$63,000	\$63,000	\$40,000	
<b>430</b>	<b><u>PUBLIC WORKS</u></b>						
30-430-700	Leaf Loader	\$0.00	\$0	\$0	\$0	\$0	
30-430-740	Heavy Equipment & Vehicles	\$0.00	\$200,000	\$0	\$0	\$170,000	(1) 2-ton and (1) 5-ton dump truck and tractor.
30-430-741	DPW Physical Plant	\$0.00	\$25,000	\$0	\$0	\$25,000	Improvements to the DPW garage to include security fencing.
30-430-742	Parking Fee Collection System	\$0.00	\$36,000	\$0	\$0	\$36,000	Two pay stations for up to 120 parking spaces.
	<b>Total:</b>	\$0.00	\$261,000	\$0	\$0	\$231,000	
<b>438</b>	<b><u>STREET MAINTENANCE</u></b>						
30-438-742	Street Reconstruction	\$1,345,194.07	\$0	\$0	\$0	\$0	Grant funding to be sought for resurfacing of Hay Street from Wallace to South. Estimated cost is \$100,000.
30-438-745	Decorative Lighting Repair	\$53,632.00	\$50,000	\$37,452	\$37,452	\$75,000	
30-438-746	Street Sign Replacement	\$0.00	\$0	\$0	\$0	\$60,000	There are 187 street name signs in poor condition @ \$275.00 per sign, with post, installed.
	<b>Total:</b>	\$1,398,826.07	\$50,000	\$37,452	\$37,452	\$135,000	
<b>454</b>	<b><u>RECREATION</u></b>						
30-454-743	Parks Improvements	\$0.00	\$150,000	\$0	\$60,000	\$0	Repair and maintenance costs for parks and playgrounds has been budgeted to General Fund.
	<b>Total:</b>	\$0.00	\$150,000	\$0	\$60,000	\$0	

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

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

## FUND BALANCES

### LIQUID FUELS FUND

52,757.00  
292,260.00  
290,000.00  
55,017.00

Audited Beginning Fund Balance as of 1/1/13  
Projected Revenue 1/1 through 12/31/13  
Projected Expenditures 1/1/ through 12/31/13  
Projected Fund Balance 12/31/13

55,017.00  
281,387.00  
295,513.00  
40,891.00

Projected Beginning Fund Balance 1/1/14  
Budgeted Revenues 2014  
Budgeted Expenditures 2014  
Projected Ending Fund Balance 12/31/14

336,404.00

336,404.00

Fiscal Year 2014 Budget

Wilkinsburg Borough

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

**Fiscal Year 2014 Budget**

**Wilkinsburg Borough**

<b>Ledger Account Description</b>		<b>2012 Year End</b>	<b>2013 Budget</b>	<b>2013 Actual</b>	<b>2013 Projected YE</b>	<b>2014 Adopted</b>	<b>Notes</b>
<b>35</b>	<b><u>LIQUID FUELS FUND</u></b>						
	<b><u>Expenditure</u></b>						
<b>432</b>	<b><u>WINTER MAINTENANCE</u></b>						
35-432-246	Winter Materials	\$134,904.27	\$145,158	\$74,755	\$104,000	\$149,552	
				<b>Department</b>	<b>Manager</b>	<b>Council</b>	
01	2,600 tons @ \$57.52 per ton			\$145,158	\$149,552	\$149,552	
02	Contingency			\$0	\$0	\$0	
	<b>Total:</b>	\$134,904.27	\$145,158	\$74,755	\$104,000	\$149,552	
<b>495</b>	<b><u>INTERFUND TRANSFERS</u></b>						
35-495-100	Transfer GL Fund	\$262,348.52	\$186,000	\$0	\$186,000	\$145,961	Transfer to GF for a portion of street lighting costs.
	<b>Total:</b>	\$262,348.52	\$186,000	\$0	\$186,000	\$145,961	
<b>499</b>	<b><u>GRANTS/SPECIAL PROJECTS</u></b>						
35-499-990	Cash Balance Ending	\$0.00	\$7,450	\$0	\$0	\$40,891	Projected ending fund balance 12/31/14.
	<b>Total:</b>	\$0.00	\$7,450	\$0	\$0	\$40,891	
	<b>Total LIQUID FUELS FUND Expenditure</b>	\$397,252.79	\$338,608	\$74,755	\$290,000	\$336,404	

**FUND BALANCES**

**SEWER FUND**

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

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description	2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes	
<b>40 SANITARY SEWER FUND</b>							
<b>Revenue</b>							
<b>341 INTEREST / RENTS</b>							
40-341-100 Interest	\$981.86	\$960	(\$685)	\$720	\$820	Averaging \$68.00 per month.	
Total:	\$981.86	\$960	(\$685)	\$720	\$820		
<b>364 MSF FEES</b>							
40-364-101 Sewer Fees	\$700,997.25	\$532,579	(\$669,858)	\$700,000	\$764,248	Appx. 5,300 accounts at average annual consumption of 49 K gallons per year. Current quarterly base rate is \$9.07. Wilkinsburg current rate is \$1.50 per K, increased from \$1.19 in 2011. A 17% increase will be adopted by ALCOSAN for 2014.	
40-364-102 Sewer Fees-Surcharge	\$1,531,587.81	\$1,088,247	(\$1,359,618)	\$1,554,000	\$1,472,140	ALCOSAN surcharge rate is currently \$4.32 per K. A 17% increase will be adopted by ALCOSAN for 2014.	
40-364-106 ALCOSAN Rebate	\$12,552.96	\$12,600	(\$12,748)	\$12,748	\$12,700	An annual one-time rebate.	
Total:	\$2,245,138.02	\$1,633,426	(\$2,042,224)	\$2,266,748	\$2,249,088		
<b>380 MISCELLANEOUS</b>							
40-380-100 Misc Revenue	\$0.00	\$0	\$0	\$0	\$0		
Total:	\$0.00	\$0	\$0	\$0	\$0		
<b>395 OTHER FUNDING SOURCES</b>							

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

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

# Fiscal Year 2014 Budget

# Wilkinsburg Borough

Ledger Account Description	2012 Year End	2013 Budget	2013 Actual	2013 Projected YE	2014 Adopted	Notes
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## 40    SANITARY SEWER FUND

### Expenditure

## 408    ENGINEERING

40-408-350	Engineering	\$79,350.90	\$61,300	\$54,695	\$60,000	\$37,000
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	Department	Manager	Council			
01	Sewage	\$15,000	\$15,000			
02	Sewer Replacement	\$5,000	\$5,000			
03	Basin & Feasibility Study Mtgs	\$2,000	\$2,000			
04	ALCOSAN Mtgs	\$500	\$500			
05	Feasibility Study	\$5,000	\$5,000			
06	Annual Wasteload Mgt Rpt	\$2,000	\$2,000			
07	ACO/COA Report	\$1,500	\$1,500			
08	Misc related to CO	\$4,000	\$4,000			
09	Misc	\$2,000	\$2,000			
<b>Total:</b>		<b>\$79,350.90</b>	<b>\$61,300</b>	<b>\$54,695</b>	<b>\$60,000</b>	<b>\$37,000</b>

## 409    BUILDINGS / PLANTS

40-409-360	Pump Station Expense	\$15,987.69	\$18,660	\$30,985	\$40,000	\$44,960
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	Department	Manager	Council			
01	Water service @ \$65 per qtr	\$260	\$260			
02	Phone service @ \$50 per mo	\$600	\$600			
03	Electric service @ \$550 per mo	\$6,600	\$6,600			
04	Pump Station repairs	\$4,000	\$4,000			
05	Annual Maint & Renewals	\$5,000	\$5,000			
06	Certified Operator	\$22,500	\$22,500			
07	Misc	\$6,000	\$6,000			
<b>Total:</b>		<b>\$15,987.69</b>	<b>\$18,660</b>	<b>\$30,985</b>	<b>\$40,000</b>	<b>\$44,960</b>

## 429    DEPARTMENT 429





# Fiscal Year 2014 Budget

# Wilkesburg Borough

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