BOROUGH OF WILKINSBURG

2020 BUDGET

ADOPTED DECEMBER 18, 2019

FUND BALANCES

GENERAL FUND	3,502,851.00	Audited Beginning Fund Balance as of 1/1/19	
	11,703,457.00	Projected Revenue 1/1 through 12/31/19	
	11,646,030.00	Projected Expenditures 1/1/ through 12/31/19	
	3,560,278.00	Projected Fund Balance 12/31/19	
	3,560,278.00	Projected Beginning Fund Balance 1/1/20	15,218,029.00
	11,657,751.00	Budgeted Revenues 2020	
	13,306,677.00	Budgeted Expenditures 2020	15,218,029.00
	1,911,352.00	Projected Ending Fund Balance 12/31/20	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
Revenue							
301	REAL ESTATE TAXES						
01-301-101	Real Estate Current	$3,765,497.93	$3,257,736	$3,122,191	$3,257,736	$3,295,135	The total taxable assessed value on 8/30/19 was $415,314,066. Each tax revenue estimate assumes 2% discount and 20% uncollectable. General purposes millage rate is 10.12.
01-301-102	Real Estate - Debt Service	$487,405.52	$946,417	$906,860	$946,417	$957,282	Millage for debt service is 2.94.
01-301-103	Real Estate - Library	$0.00	$302,596	$289,332	$302,596	$306,070	Millage for Library is .94.
01-301-350	Real Estate - Del	$3,180.69	$0	$0	$0	$0	
01-301-351	Real Estate - Del - MBM	$789,100.65	$650,000	$676,793	$750,000	$700,000	The budget amount is reduced by the share of delinquent collections entitled to the Library which is $43,643.
01-301-401	Del Proceeds From Sheriff Sale	$25,441.12	$10,000	$2,169	$5,000	$10,000	Delinquent taxes realized through sheriff's sale of properties.
01-301-600	Tax Compromise Fees	$5,000.00	$5,000	$12,500	$12,500	$5,000	(2) applications at $2,500 per application.
01-301-601	Tax Abatement Fees	$350.00	$500	$450	$500	$500	
	Total:	$5,075,975.91	$5,172,249	$5,010,295	$5,274,749	**$5,273,987**	
310	ACT 511 TAXES						
01-310-100	Real Estate Transfer Tax	$115,082.61	$125,000	$98,446	$125,000	$125,000	Averaging $10,417 per month.
01-310-201	Earned Income Tax-Current	$1,510,215.62	$1,490,000	$1,227,689	$1,555,000	$1,575,000	Averaging $131,325 per month.
01-310-202	Earned Income Tax-Delinquent	$53,259.00	$50,000	$38,777	$52,500	$53,500	Averaging $4,458 per month.
01-310-400	Local Services Tax	$156,002.33	$150,000	$116,340	$155,000	$155,000	Averaging $12,500 per month.
01-310-600	Business Privilege Tax	$259,315.36	$270,000	$192,816	$225,000	$225,000	
01-310-800	RAD Revenue	$973,306.47	$930,000	$772,381	$1,000,000	$1,020,000	Averaging $85,000 per month.
	Total:	$3,067,181.39	$3,015,000	$2,446,449	$3,112,500	**$3,153,500**	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
320	LICENSES / PERMITS						
01-320-200	Vendors License	$0.00	$300	$0	$0	$300	Fees for peddling and soliciting.
01-320-300	Amusement Machines	$0.00	$1,000	$0	$0	$1,000	Fees were increased in 2011 and licensing is to be enforced.
01-320-400	Cable Television Franchise Fee	$273,211.41	$272,000	$196,378	$260,000	$250,000	$62,500 per quarter. Current breakdown, Verizon @ $29,000/qtr and Comcast @ $36,500/qtr.
01-320-500	Fire Alarm Permit Fees	$1,100.00	$300	$600	$1,000	$500	
	Total:	$274,311.41	$273,600	$196,978	$261,000	**$251,800**	
330	FINES / FORFEITS						
01-330-100	Fines-State Police Violations	$7,648.11	$7,800	$3,828	$7,800	$7,800	Semi-annual payment of approximately $3,900.
01-330-200	Fines-Parking Fines	$121,530.50	$125,000	$124,230	$145,000	$145,000	Averaging $12,083 per month.
01-330-300	Fines-Magistrate Fines	$17,154.34	$17,500	$11,989	$14,000	$15,000	Averaging $1,250 per month.
01-330-400	Fines-County	$9,908.88	$8,000	$3,454	$9,000	$9,000	Averaging $750 per month.
	Total:	$156,241.83	$158,300	$143,501	$175,800	**$176,800**	
341	INTEREST / RENTS						
01-341-100	Interest-Temporary Investments	$52,584.00	$36,000	$62,870	$70,000	$50,000	Averaging $4,167 per month.
01-341-200	Miscellaneous Rents	$2,625.00	$2,400	$2,075	$9,525	$2,400	EAPS rental income @ $200 per month.
	Total:	$55,209.00	$38,400	$64,945	$79,525	**$52,400**	
355	INTERGOVERNMENTAL REVENUES						
01-355-100	State Snow Removal	$31,177.12	$22,000	$639	$28,000	$25,000	Per winter maintenance agreement with PA DOT.
01-355-200	Public Utility Realty Tax	$8,623.75	$8,500	$7,931	$7,931	$7,900	
01-355-600	General State Pension Aid	$342,335.36	$357,864	$430,122	$430,122	$415,000	These monies are deposited to the General Fund and then transferred out to the Pension Fund from a 495 account.

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-355-900	Marcellus Shale impact fee	$2,446.45	$2,500	$2,709	$2,709	$2,800	
	Total:	$384,582.68	$390,864	$441,401	$468,762	**$450,700**	
359	PAYMENT LIEU OF TAXES						
01-359-100	Payment in Lieu of Taxes	$4,949.47	$4,000	$2,660	$2,660	$4,000	The assessed value of tax exempt property in the Borough is approximately $80,793,700. The Wilkinsburg tax burden on this value is approximately $1,131,112.
	Total:	$4,949.47	$4,000	$2,660	$2,660	**$4,000**	
362	DEPT EARNINGS						
01-362-200	Police-Police Reports	$9,935.00	$10,000	$6,310	$9,000	$10,000	Averaging $834 per month.
01-362-201	Police - Special Detail Reimb	$14,900.00	$10,000	$16,810	$17,250	$20,000	Revenue from contracted special details for police officers. Expense is included in police salary expense accounts.
01-362-203	Police - Donations	$350.00	$0	$250	$250	$0	
01-362-204	Police - FBI OT Reimb	$15,680.56	$18,940	$14,711	$14,711	$22,000	Salary cost reimbursement for the Borough's participation in the County-wide drug task force.
01-362-207	Police - OAG Task Force OT	$27,784.02	$28,450	$19,782	$25,000	$28,450	
01-362-302	Misc Force Work	$2,799.78	$500	$19	$250	$500	
01-362-400	Tenant Registration Fee	$44,850.00	$45,000	$41,790	$42,000	$45,000	More precise data management has helped with actual numbers
01-362-401	Building Permits	$48,386.66	$45,200	$27,579	$30,000	$40,000	This number will vary depending on the amount of permits and actual size of the project. Average suggests $3,767.00 a month over a 4 year period.
01-362-402	Electrical Permits	$9,915.00	$6,000	$5,351	$8,000	$8,000	Averaging $667.00 per month
01-362-403	Occupancy Permits	$82,660.00	$90,000	$63,385	$68,000	$75,000	Averaging 137 Permits per month,
01-362-405	Planning Fees	$101,343.50	$120,833	$58,244	$62,000	$100,000	This will match third party plan review under 01-414-352

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-362-407	Tree Permits	$900.00	$500	$550	$800	$800	Permits are required for tree removals new fee requested for 2019 is $50 each permit. 10 permits for 2019.
01-362-408	Grading Permits	$0.00	$1,000	$0	$0	$0	
01-362-409	Dumpster Permits	$2,040.00	$1,400	$2,160	$2,400	$2,500	35 permits @$40.00 each
01-362-411	Parks Permits	$700.00	$0	$500	$700	$700	
01-362-412	Foreclosure Registry	$51,900.00	$48,804	$28,300	$45,000	$45,000	Currently averaging $4067 a month.
01-362-501	Lien Letters	$18,880.00	$15,000	$14,105	$17,000	$15,000	300 transfers at $50.00 each.
01-362-502	Sewer Compliance-Dye Tests	$9,425.00	$6,458	$7,700	$9,300	$9,500	Averaging $538 a month over a 4 year period
01-362-503	Sewer Tap	$300.00	$900	$0	$0	$0	3 Taps @ $300 each
01-362-600	Tax Certification	$5,505.00	$5,000	$0	$5,000	$5,000	Reimbursement received one time per year. Boro receives $25 and Berkheimer receives $10.
01-362-700	Zoning/Hearing	$4,080.00	$3,890	$6,040	$6,500	$5,000	Zoning Hearing Board and permitted use by right averaging $324 per month.
01-362-701	Conditional Use/Special Except	$2,400.00	$3,600	$2,400	$2,400	$2,400	3 Conditional use Hearings at $1,200.00 each
01-362-702	Sign Permits	$460.00	$400	$800	$1,000	$1,000	
01-362-800	Demolition Permits	$10,570.00	$1,000	$930	$1,000	$1,000	
01-362-850	Sale of Recycling Material	$1,235.00	$0	$0	$0	$0	Market does not support payment for recyclables.
01-362-860	Mulch Sales	$432.00	$0	$0	$0	$0	
01-362-900	Recreation Fees	$900.00	$400	$0	$0	$0	
01-362-901	Liquor License Fee	$600.00	$900	$900	$900	$600	
01-362-902	Senior Day Donations	$37.00	$0	$0	$0	$0	
	Total:	$468,968.52	$464,175	$318,617	$368,461	**$437,450**	
363	DEPT EARNINGS-HIGHWAY						
01-363-101	Highways&Streets-Street Meters	$30,682.60	$35,000	$29,763	$33,000	$35,000	Approximately $2,917 per month.
01-363-103	Highways&Streets-Permits	$49,455.00	$45,000	$36,540	$50,000	$45,000	Averaging $3,750 per month.

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-363-105	Residential Permit Parking	$1,690.00	$1,600	$1,545	$1,700	$1,700	
01-363-500	Highways&Streets-Street Open.	$63,760.00	$53,000	$70,254	$72,000	$70,000	Averaging $5,833 per month.
	Total:	$145,587.60	$134,600	$138,102	$156,700	**$151,700**	
364	**MSF/SEWAGE FEES**						
01-364-101	MSF-Current Fees Collection	$888,343.73	$880,000	$811,844	$880,000	$880,000	2020 rate remains the same as 2019 @ $200/year.
01-364-351	MSF-Delinquent Fees - MBM	$258,419.69	$225,000	$229,966	$250,000	$225,000	
	Total:	$1,146,763.42	$1,105,000	$1,041,810	$1,130,000	**$1,105,000**	
380	**MISCELLANEOUS**						
01-380-100	Miscellaneous Revenue	$539.95	$1,000	$402	$500	$1,000	
01-380-105	Donations	$7,500.00	$500	$1,000	$1,500	$1,500	
01-380-110	Community Day	$2,175.00	$0	$5,820	$6,000	$6,000	
01-380-200	Civil Service Fees	$450.00	$0	$550	$550	$500	
01-380-300	Reimb.-School Crossing Guards	$62,375.04	$68,000	$40,775	$65,000	$65,000	The School District's share of crossing guards' cost. Averaging $7,555 per month for 9 months.
01-380-400	MBS Reimbursement	$7,126.50	$0	$7,696	$7,696	$0	
01-380-401	Health Ins. Reimb.-Police	$9,914.81	$7,500	$15,208	$16,100	$15,000	Police officer's share of health care costs. Averaging $577 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 01-410-195.
01-380-403	Health Ins. Reimb.-GL	$8,477.32	$10,000	$7,413	$9,100	$9,000	General Employee's share of health care costs. Averaging $346 per pay.
01-380-404	Health Ins. Reimb.-Library	$2,070.00	$2,000	$2,145	$2,500	$2,500	Library share of health care costs. Averaging $96 per pay.
01-380-410	Office Vocational Rehab (OVR)	$5,737.50	$7,500	$5,827	$7,500	$7,500	
01-380-600	Sale of Fixed Assets	$5,815.00	$500	$1,100	$1,500	$1,000	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-380-601	Damage to Property	$5,978.08	$10,000	$10,170	$10,170	$10,000	
01-380-700	Refund of Prior Yr. Expense	$18,639.45	$20,000	$43,918	$45,927	$20,000	
01-380-701	Refund Current Yr. Expense	$4,024.48	$500	$14	$500	$500	
	Total:	$140,823.13	$127,500	$142,038	$174,543	**$139,500**	
395	OTHER FUNDING SOURCES						
01-395-100	Transfer from Liq. Fuels Fund	$246,398.38	$269,875	$0	$244,600	$256,830	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	$291,818.00	$249,655	$0	$199,724	$203,084	DPW expense to operate and maintain sanitary sewer system. Approximately 25% of DPW operating costs.
	Total:	$538,216.38	$519,530	$0	$444,324	**$459,914**	
399	GRANTS						
01-399-128	2017 JAG Grant	$0.00	$15,065	$0	$15,065	$0	
01-399-204	Local Govt. Academy - MIP	$0.00	$0	$1,718	$1,718	$0	
01-399-206	CDBG	$0.00	$0	$19,486	$19,486	$0	
01-399-208	Wilkinsburg TRID	$60,351.36	$0	$12,269	$12,269	$0	
01-399-215	Local Govt. Academy Internship	$2,162.50	$0	$3,120	$4,145	$0	
01-399-300	DEP-Recycling Grant-904	$3,060.00	$0	$0	$0	$0	Recycling performance grant based upon tonnage.
01-399-505	Summer Programs	$950.00	$1,000	$1,750	$1,750	$1,000	
01-399-910	Cash Balance Forward	$0.00	$3,011,360	$0	$0	$3,560,278	Projected fund balance as of 12/31/19.
	Total:	$66,523.86	$3,027,425	$38,342	$54,433	**$3,561,278**	
	Total GENERAL FUND Revenue	$11,525,334.60	$14,430,643	$9,985,140	$11,703,457	**$15,218,029**	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
Expenditure							
400	GENERAL GOVERNMENT						
01-400-110	Salary-Council	$29,425.00	$29,700	$24,475	$29,425	$29,700	
	01 9 Council Members @ $3,300			Department $29,700	Manager $29,700	Council $29,700	
01-400-111	Salary-Mayor	$5,000.04	$5,000	$4,167	$5,000	$5,000	
01-400-190	Social Sec-FICA	$2,134.34	$2,152	$1,776	$2,134	$2,152	6.2% of total wages.
01-400-191	Social Sec-Medic	$499.24	$503	$415	$499	$503	1.45% of total wages.
01-400-210	Office Supplies	$587.96	$1,500	$190	$750	$1,000	
01-400-340	Advertising-Legal	$7,062.49	$12,000	$7,830	$12,000	$12,000	
01-400-341	Advertising-Recruiting	$806.44	$5,000	$1,259	$2,500	$5,000	
01-400-350	Awards, Commendations	$278.33	$500	$115	$300	$500	
01-400-420	Dues, Memberships	$9,533.00	$11,534	$5,782	$10,000	$11,785	
				Department	Manager	Council	
	01 ASCAP			$375	$375	$375	
	02 PA Mayor's Assn			$90	$90	$90	
	03 PSAB			$2,220	$2,220	$2,220	
	04 PELRAS			$750	$750	$750	
	05 Nat Conf of Black Mayors			$750	$750	$750	
	06 African Am Chamber of Commerce			$200	$200	$200	
	07 PA Borough Council			$25	$25	$25	
	08 Allegheny County Boroughs Assn			$575	$575	$575	
	09 COG Dues			$4,800	$4,800	$4,800	
	10 National League of Cities			$1,500	$1,500	$1,500	
	11 Other			$500	$500	$500	
01-400-460	Meetings/Conferences	$7,075.53	$10,500	$8,229	$8,500	$10,500	$1,000.00 per year per Council member and $1,500.00 for Mayor.

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	GENERAL FUND						
	Total:	$62,402.37	$78,389	$54,238	$71,108	$78,140	
401	EXECUTIVE						
01-401-110	Salary-Manager	$71,574.88	$73,186	$60,562	$75,014	$77,406	
01-401-112	Salary-Staff	$117,406.78	$114,350	$103,462	$114,346	$117,623	3% increase for Assistant Manager and Clerk/Secretary.
	01 Assistant Manager			Department $70,147	Manager $70,147	Council $70,147	
	02 Clerk/Secretary @ $20.42/hr.			$42,476	$42,476	$42,476	
	03 Intern			$5,000	$5,000	$5,000	
01-401-179	Longevity	$0.00	$275	$0	$0	$200	
01-401-180	Overtime	$1,308.92	$2,500	$149	$300	$1,000	
01-401-188	Vac/Sick Buy Back	$2,561.71	$0	$0	$0	$0	
01-401-190	Social Sec-FICA	$11,774.96	$11,721	$10,040	$11,759	$12,167	6.2% of total wages
01-401-191	Social Sec-Medic	$2,753.81	$2,741	$2,348	$2,750	$2,846	1.45% of total wages
01-401-192	UC Insurance	$588.15	$1,000	$941	$1,000	$1,000	2.85% of first $10,000 wages. No change in the rate from 2019.
01-401-193	Workers Comp	$4,583.60	$5,365	$4,484	$4,484	$4,932	2% of total premium. A 10% increase over 2019

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-401-194	Health Insurance	$39,805.13	$43,286	$31,585	$40,850	$42,265	Health coverage for 2020 reflects 10% increase. 3% increase for dental & vision.

		Department	Manager	Council
01	Health - Family (1)	$17,667	$17,667	$17,667
02	Health - Ind. + Spouse (1)	$13,021	$13,021	$13,021
03	Health - Single (1)	$5,532	$5,532	$5,532
04	Dental - Family (2)	$2,716	$2,716	$2,716
05	Dental - Single (1)	$438	$438	$438
06	Vision - Family (2)	$412	$412	$412
07	Vision - Single (1)	$97	$97	$97
08	Life Insurance (2)	$585	$585	$585
09	Life Insurance Mgr.	$398	$398	$398
10	AD&D (2)	$853	$853	$853
11	AD&D Mgr.	$503	$503	$503
12	Service Charge	$43	$43	$43

01-401-195	Health Insurance Reimb.	$21,307.92	$15,000	$14,764	$16,000	$17,600	
01-401-199	Deferred Compensation	$5,783.42	$5,652	$4,673	$5,662	$5,902	Employer contribution to ICMA retirement. 4% base salary for Manager and Assistant Manager.
01-401-210	Office Supplies	$2,859.44	$2,500	$2,342	$2,500	$2,500	
01-401-214	Postage	$232.97	$500	$200	$200	$500	
01-401-250	Printing	$0.00	$500	$56	$100	$500	
01-401-252	Publications	$15.00	$2,000	$0	$50	$3,300	

		Department	Manager	Council
01	Annual Sun "Borough Guide"		$3,100	$3,100
02	Miscellaneous		$200	$200

01-401-321	Telephone	$3,225.77	$4,650	$2,500	$4,650	$4,832	

		Department	Manager	Council
01	Phone service @ $88/month	$1,056	$1,056	$1,056
02	Internet service @ $206/month	$2,472	$2,472	$2,472
03	1 cell phones @ $67/mo. ea.	$804	$804	$804
04	Miscellaneous	$500	$500	$500

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01	**GENERAL FUND**						
01-401-352	Contracted Services	$9,896.15	$7,660	$10,883	$12,000	$12,144	

		Department	Manager	Council
01	Water Cooler @ $31.00/mo	$372	$372	$372
02	Borough page in Wilkinsburg Sun @ $340.00/mo.	$4,080	$4,080	$4,080
03	Website hosting @ $39/mo.	$1,668	$1,668	$1,668
04	BRM Records Mgt @ $124/mo.	$1,488	$1,488	$1,488
05	LexisNexis subscription	$1,236	$1,236	$1,236
06	Other-software subscriptions	$3,300	$3,300	$3,300

01-401-375	Repairs and Maintenance	$0.00	$250	$0	$250	$250	
01-401-420	Dues, Memberships	$2,686.00	$4,960	$1,961	$4,960	$5,060	

		Department	Manager	Council
01	ICMA	$800	$800	$800
02	APMM	$275	$275	$275
03	Central Westmoreland COG	$250	$250	$250
04	W PA Mun Manager's	$60	$60	$60
05	Wilkinsburg Chamber	$250	$250	$250
06	CONNECT membership	$1,300	$1,300	$1,300
07	RealSTATs	$1,500	$1,500	$1,500
08	Wilkinsburgpa.gov license	$125	$125	$125
09	Other	$500	$500	$500

01-401-460	Meetings/Conf Exp	$5,667.92	$5,300	$3,842	$5,300	$5,445	

		Department	Manager	Council
01	W PA Municipal Managers	$825	$825	$825
02	PELRAS	$1,545	$1,545	$1,545
03	APMM Annual Conference	$1,545	$1,545	$1,545
04	Misc	$500	$500	$500
05	Pa Boroughs (2)	$1,030	$1,030	$1,030

01-401-750	Minor Equipment	$21.40	$1,500	$779	$1,200	$1,500	
	Total:	$304,053.93	$304,896	$255,571	$303,375	**$318,972**	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	GENERAL FUND						
402	FINANCE						
01-402-110	Salary-Director	$81,106.61	$83,002	$66,501	$83,002	$65,000	3% increase based on 2019 salary.
01-402-112	Salary - Staff	$108,321.33	$104,218	$82,599	$104,218	$107,365	Staff salaries increase 3%.

		Department	Manager	Council
01	Assistant Finance Director	$47,287	$47,287	$47,287
02	Clerk III $21.19/hr	$44,075	$44,075	$44,075
03	Clerk I $12.31/hr part-time (25hrs/wk)	$16,003	$16,003	$16,003

01-402-180	Overtime	$0.00	$100	$0	$0	$0	
01-402-188	Vac/Sick Buy Back	$4,849.02	$3,200	$3,169	$3,200	$1,632	
01-402-190	Social Sec-FICA	$12,105.93	$11,614	$9,369	$11,806	$10,788	6.2% of total wages
01-402-191	Social Sec-Medic	$2,831.22	$2,717	$2,191	$2,761	$2,523	1.45% of total wages
01-402-192	UC Insurance	$1,282.88	$1,169	$1,100	$1,200	$1,200	2.85% of first $10,000 wages.
01-402-193	Workers Comp	$4,583.60	$5,365	$4,484	$4,484	$4,932	2% of total premium. A 10% increase over 2019.
01-402-194	Health Insurance	$36,064.98	$38,490	$29,415	$38,550	$46,718	Health coverage for 2020 reflects 10% increase. 3% increase for dental & vision.

		Department	Manager	Council
01	Health - Family (2)	$35,333	$35,333	$35,333
02	Health - Individual (1)	$5,531	$5,531	$5,531
03	Health - Opt out	$350	$350	$350
04	Dental - Family (2)	$2,716	$2,716	$2,716
05	Dental - Individual (1)	$438	$438	$438
06	Vision - Family (2)	$412	$412	$412
07	Vision - Individual (1)	$97	$97	$97
08	Life insurance (3)	$731	$731	$731
09	AD&D (3)	$1,067	$1,067	$1,067
10	Service charge (3)	$43	$43	$43

01-402-195	Health Insurance Reimb.	$14,068.49	$15,000	$11,416	$15,000	$16,500	
01-402-199	Deferred Compensation	$4,055.41	$4,150	$3,484	$4,150	$3,420	Employer contribution - ICMA retirement.

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-402-200	Misc Bank fees	$3,501.12	$3,450	$2,667	$3,684	$3,884	
				Department	Manager	Council	
	01 PNC - charges/supplies			$3,684	$3,684	$3,684	
	02 PLGIT - supplies			$200	$200	$200	
01-402-210	Office Supplies	$2,084.29	$2,250	$1,906	$2,250	$2,400	
				Department	Manager	Council	
	01 Toner			$900	$900	$900	
	02 Paper			$1,000	$1,000	$1,000	
	03 Misc			$500	$500	$500	
01-402-214	Postage	$300.00	$400	$300	$300	$400	
01-402-250	Printing	$562.26	$1,000	$38	$38	$1,000	Includes checks.
01-402-252	Publications	$0.00	$60	$0	$0	$60	
01-402-321	Telephone	$1,161.62	$1,700	$867	$1,700	$1,752	Averaging $146 per month.
01-402-351	Auditing Services	$27,732.25	$28,000	$27,521	$28,000	$29,000	
				Department	Manager	Council	
	01 Audit fees			$29,000	$29,000	$29,000	
01-402-352	Contracted Services	$10,568.28	$13,000	$11,517	$12,000	$20,412	
				Department	Manager	Council	
	01 Payroll service			$12,360	$12,360	$12,360	
	02 Water @ $46 per month			$552	$552	$552	
	03 Director training			$7,000	$7,000	$7,000	
	04 Miscellaneous			$500	$500	$500	
01-402-375	Repairs and Maintenance	$0.00	$100	$13	$13	$25	
01-402-420	Dues, Memberships	$470.00	$470	$110	$110	$1,780	
				Department	Manager	Council	
	01 GFOA - National			$1,500	$1,500	$1,500	
	02 PA League of Cities			$70	$70	$70	
	03 Sam's Club			$60	$60	$60	
	04 GFOA - PA			$150	$150	$150	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-402-460	Meetings/Conferences	$847.04	$1,500	$994	$994	$1,500	
	01 GFOA State Conference			Department $1,400	Manager $1,400	Council $1,400	
	02 Misc			$100	$100	$100	
01-402-750	Minor Equipment	$99.99	$1,500	$0	$0	$1,500	
	01 AC units			Department $600	Manager $600	Council $600	
	02 Chairs			$500	$500	$500	
	03 Miscellaneous			$400	$400	$400	
	Total:	$316,596.32	$322,455	$259,662	$317,461	**$323,791**	
403	**TAX COLLECTION**						
01-403-150	Real Estate Current Comm	$10,274.72	$11,125	$8,829	$11,000	$11,125	Approximately $927 per month.
01-403-154	Tax Compromise	$0.00	$1,500	$0	$0	$1,500	Costs associated with processing petitions for tax compromise.
01-403-250	Printing	$8,908.77	$9,950	$9,301	$9,301	$10,000	Printing of tax duplicates.
01-403-451	Real Estate Delinquent-MBM	$77,607.76	$85,000	$62,970	$80,000	$85,000	Filing fees and delinquent notices.
01-403-453	EIT Commission	$22,730.10	$22,000	$18,172	$23,000	$23,500	
01-403-454	LST Commission	$3,082.74	$3,000	$2,034	$3,000	$3,000	
01-403-455	BPT Commission	$6,094.37	$6,000	$4,641	$6,000	$6,500	
01-403-470	Real Estate Refunds-Current	$8,105.21	$15,000	$3,272	$5,000	$7,500	
01-403-471	Real Estate Refunds-Prior YR	$25,885.85	$15,000	$11,143	$15,000	$15,000	
	Total:	$162,689.52	$168,575	$120,363	$152,301	**$163,125**	
404	**LEGAL**						
01-404-311	Solicitor	$46,323.61	$48,000	$51,379	$67,566	$65,000	Borough Solicitor fees averaging $5,417 per month.
01-404-312	Special Labor Counsel	$83,976.85	$70,000	$16,267	$22,000	$50,000	Special labor counsel averaging $4,167 per month.
01-404-313	Outside Legal Counsel - Litiga	$37,122.96	$50,000	$37,684	$48,800	$50,000	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-404-314	Legal - Settlement	$1,500.00	$50,000	$0	$27,500	$50,000	
01-404-316	Civil Service	$6,122.00	$5,000	$2,023	$3,300	$5,000	
01-404-317	Court Reporter	$2,280.45	$1,500	$1,253	$1,600	$1,500	
01-404-318	Solicitor-Zoning Board	$2,219.46	$2,500	$7,160	$8,716	$9,000	
01-404-319	Title Search	$800.00	$1,000	$700	$700	$1,000	
01-404-320	Codification-Zoning	$8,204.54	$2,000	$4,840	$6,250	$2,300	

		Department	Manager	Council
01	Annual supplements	$1,150	$1,150	$1,150
02	Annual maintenance	$1,150	$1,150	$1,150

	Total:	$188,549.87	$230,000	$121,305	$186,432	**$233,800**
407	**DATA PROCESSING**					
01-407-241	General Supplies	$0.00	$360	$148	$300	$360	Postage machine.
01-407-375	Repairs and Maintenance	$0.00	$500	$0	$0	$0	Postage machine maintenance.
01-407-386	Software	$6,520.00	$8,130	$0	$0	$6,430	

		Department	Manager	Council
01	McAfee Protection Gold - 2 years	$2,400	$2,400	$2,400
02	Microsoft e-mail hosting	$4,030	$4,030	$4,030

01-407-388	Hardware	$12,492.54	$37,650	$40,484	$40,484	$16,150	

		Department	Manager	Council
01	Replace 9 PC's @ $1,350/ea	$12,150	$12,150	$12,150
02	Miscellaneous	$4,000	$4,000	$4,000

01-407-396	Software Support	$21,144.50	$15,520	$15,315	$21,000	$16,050	The monies budgeted to Freedom for bi-monthly support, and annual maintenance fee for modules.

		Department	Manager	Council
01	Freedom @ $1,250 per mo	$7,500	$7,500	$7,500
02	Annual fee Land Management	$1,800	$1,800	$1,800
03	Annual fee Financial/Revenue Management	$5,000	$5,000	$5,000
04	Network support	$1,750	$1,750	$1,750

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-407-398	Hardware Support	$66,105.78	$58,900	$58,239	$70,000	$59,800	RCS is currently $2,700 per year.

		Department	Manager	Council
01	Contracted network maintenance $100/hr @ 30 hrs/month	$36,000	$36,000	$36,000
02	Postage machine rental @ $200 per mo.	$2,400	$2,400	$2,400
03	Copier rental @ $1,200 per mo.	$14,400	$14,400	$14,400
04	Copier usage @ $500/qtr.	$2,000	$2,000	$2,000
05	Phone system maintenance	$5,000	$5,000	$5,000

	Total:	$106,262.82	$121,060	$114,185	$131,784	**$98,790**	
408	**ENGINEERING**						
01-408-314	GL Engeneering Services - HRG	$56,991.97	$75,000	$43,858	$54,000	$75,000	Includes engineering fees for emergency demolition.
	Total:	$56,991.97	$75,000	$43,858	$54,000	**$75,000**	
409	**BUILDINGS / PLANTS**						
01-409-241	General Supplies	$8,856.89	$9,500	$12,060	$13,000	$9,800	

		Department	Manager	Council
01	Electrical supplies	$2,050	$2,050	$2,050
02	Electrical parts	$3,100	$3,100	$3,100
03	Plumbing supplies	$1,550	$1,550	$1,550
04	Janitorial supplies	$1,550	$1,550	$1,550
05	Misc	$1,550	$1,550	$1,550

01-409-356	Contracted-Cleaning	$31,020.00	$31,020	$26,770	$31,000	$32,400	Approximately $2,700 per month

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-409-357	Contracted-Other Services	$11,887.25	$14,404	$6,522	$13,000	$14,832	

		Department	Manager	Council
01	Water cooler rental @ $23 per mo.	$276	$276	$276
02	Rug rental @ $95 per mon	$1,140	$1,140	$1,140
03	Fire extinguisher maintenance	$556	$556	$556
04	Elevator insurance and certificate	$1,418	$1,418	$1,418
05	Phone system repairs	$1,050	$1,050	$1,050
06	Fire alarm system @ $277 per month	$3,324	$3,324	$3,324
07	Waste Management @ $289 per mo.	$3,468	$3,468	$3,468
08	Misc	$3,600	$3,600	$3,600

01-409-358	Contracted-Extermination	$2,938.56	$3,000	$2,790	$3,030	$3,096	

		Department	Manager	Council
01	Park @ $78 per month	$936	$936	$936
02	Ross @ $180 per month	$2,160	$2,160	$2,160

01-409-361	Utility-Heat	$20,940.89	$20,000	$14,895	$20,000	$21,000	

		Department	Manager	Council
01	605 Ross	$13,500	$13,500	$13,500
02	1230 Park	$7,500	$7,500	$7,500

01-409-362	Utility-Electric	$39,990.39	$42,250	$30,118	$40,000	$42,250	Averaging $3,520 per month.
01-409-363	Utility-Water	$44,659.45	$46,100	$33,429	$45,000	$46,120	366 hydrants @ $103.00 each per year.

		Department	Manager	Council
01	Ross @ $600 per mo.	$7,200	$7,200	$7,200
02	1230 Park @ $70 per mo.	$840	$840	$840
03	Hydrants @ $9,425 per qtr.	$37,700	$37,700	$37,700
04	Parks	$380	$380	$380

01-409-373	Repairs&Maint-Buildings	$20,667.97	$27,000	$14,249	$20,000	$27,000	Includes municipal building interior painting, elevator repairs and carpet replacement.
01-409-377	Elevator Maint.	$4,041.84	$4,650	$4,468	$4,600	$4,650	Approximately $388 per month plus additional repairs.

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	GENERAL FUND						
01-409-378	Air Cond.-Maintenance	$1,807.52	$2,500	$540	$1,500	$2,500	
01-409-740	Major Equipment	$0.00	$2,000	$0	$0	$0	
01-409-750	Minor Equipment	$1,049.99	$2,000	$436	$436	$0	
	Total:	$187,860.75	$204,424	$146,277	$191,566	$203,648	
410	POLICE DEPARTMENT						
01-410-110	Salary-Police Chief	$88,178.07	$90,247	$74,343	$92,233	$95,000	3% increase from 2019

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-410-112	Salary-Staff	$1,235,182.20	$1,586,423	$1,068,655	$1,350,000	$1,692,622	Manager's budget maintains Department staffing level except for Deputy Chief position.

		Department	Manager	Council
01	Deputy Chief	$93,197	$0	$0
02	Lt.	$86,842	$86,842	$86,842
03	Sgt. M.M.	$80,335	$80,335	$80,335
04	Sgt. J.S.	$80,335	$80,335	$80,335
05	Sgt.	$80,658	$80,658	$80,658
06	Sgt.	$80,658	$80,658	$80,658
07	Det. M.A.	$75,827	$75,827	$75,827
08	Det. M.C.	$75,827	$75,827	$75,827
09	Det. B.R.	$75,827	$75,827	$75,827
10	Det.	$77,213	$77,213	$77,213
11	Officer M.A.	$73,584	$73,584	$73,584
12	Officer E.B.	$61,696	$61,696	$61,696
13	Officer M.B.	$72,376	$72,376	$72,376
14	Officer W.C	$72,195	$72,195	$72,195
15	Officer K.C.	$61,966	$61,966	$61,966
16	Officer C.D.	$73,584	$73,584	$73,584
17	Officer R.G.	$73,446	$73,446	$73,446
18	Officer S.G.	$72,195	$72,195	$72,195
19	Officer D.H.	$80,657	$80,657	$80,657
20	Officer S.K.	$59,015	$59,015	$59,015
21	Officer L.L.	$72,376	$72,376	$72,376
22	Officer J.S.	$61,696	$61,696	$61,696
23	Officer M.W.	$80,657	$80,657	$80,657
24	Officer D.Y.	$80,657	$80,657	$80,657
25	Training credit	($17,000)	($17,000)	($17,000)

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01-410-114	Salary-Crossing Guards	$105,608.23	$129,375	$79,183	$106,000	$138,000	We currently have twelve crossing guards. Our full compliment is 16. We are looking to hire five guards. Pay rate is $12.00 an hour.

		Department	Manager	Council
01	16 guards @ 12.00 hr	$138,000	$138,000	$138,000

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-410-115	Salary-Office Staff	$146,156.31	$159,704	$116,830	$147,000	$164,487	Hourly rate increase of 3.0% for 2020.
	01 Records Clerk @ $20.26/hr.			Department $42,141	Manager $42,141	Council $42,141	
	02 Clerk/Secretary @$20.42/hr.			$42,476	$42,476	$42,476	
	03 (2) Parking Enf. Officers @ $19.20/hr.			$79,870	$79,870	$79,870	
01-410-172	Holiday Pay	$66,551.88	$80,000	$49,578	$70,000	$80,000	
01-410-174	Training/Education	$47,402.56	$15,000	$14,624	$16,000	$17,000	WPD has mandatory trainings scheduled before year's end.Also other training scheduled.
	01 Training Classes			Department $15,000	Manager $15,000	Council $15,000	
01-410-176	O/T Attny Gl	$33,139.82	$28,450	$16,294	$24,000	$28,450	WPD has signed two officers to the attorney general task force.
01-410-177	O/T FBI	$19,146.75	$18,940	$22,325	$22,000	$22,000	FBI Task Force
01-410-179	Longevity	$0.00	$1,050	$3,200	$2,825	$1,375	Eliminated for police officers through arbitration award. Amount budgeted is for Clerk/Secretary, Records Clerk, and two Parking Enforcement Officers.
	01 (2) @ $375.00 - M.G. & J.R.			Department $750	Manager $750	Council $750	
	02 (1) @ $325.00 - E.S.			$325	$325	$325	
	03 (1) @ $300.00 - D.W.			$300	$300	$300	
01-410-180	Regular Overtime	$283,870.25	$175,000	$135,618	$225,000	$200,000	
01-410-181	Court Overtime	$71,826.47	$85,000	$70,155	$80,000	$90,000	With the number of arrests generated this year, the cases going to court will be more in the coming year 2019.
01-410-182	Special Details	$13,275.32	$20,000	$5,037	$10,000	$20,000	Personnel costs are included in Regular Overtime.
01-410-183	O/T Training	$0.00	$33,000	$0	$0	$0	Training and education.
01-410-188	Vac/Sick Buy Back	$775.60	$5,000	$1,416	$1,416	$2,500	
01-410-190	Social Sec.-FICA	$21,058.87	$23,584	$17,089	$21,580	$24,885	6.2% of total wages for clerical staff. Officers not required to pay FICA.
01-410-191	Social Sec.-Medic	$30,270.46	$37,230	$23,756	$31,125	$38,350	1.45% of total wages.
01-410-192	UC Insurance	$8,703.33	$12,500	$11,767	$12,500	$11,000	2.85% on first $10,000 wages.
01-410-193	Workers Compensation	$160,426.00	$187,699	$156,934	$156,934	$172,628	Approximately 70% of total premium. A 10% increase over 2019.

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	GENERAL FUND						
01-410-194	Health Insurance	$255,722.08	$292,313	$212,676	$280,000	$335,325	Health coverage for 2020 increases by 10%. 3% increase for dental and vision.

		Department	Manager	Council
01	Health - Family (7)	$123,664	$123,664	$123,664
02	Health - Individual & Spouse (0)	$0	$0	$0
03	Health - Individual & Chidren (3)	$31,494	$31,494	$31,494
04	Health - Individual (11)	$60,842	$60,842	$60,842
05	Vision - Family (8)	$1,514	$1,514	$1,514
06	Vision - Individual (14)	$1,252	$1,252	$1,252
07	Dental - Family (10)	$13,578	$13,578	$13,578
08	Dental - Individual (13)	$5,690	$5,690	$5,690
09	Life insurance (4)	$930	$930	$930
10	Life insurance - Police (24)	$6,378	$6,378	$6,378
11	AD&D - (4)	$1,416	$1,416	$1,416
12	AD&D - Police (24)	$12,875	$12,875	$12,875
13	Service Charge (28)	$363	$363	$363
14	Payment in lieu (5)	$28,200	$28,200	$28,200
15	Retirees	$47,129	$47,129	$47,129

01-410-195	Health Insurance Reimb.	$94,127.28	$75,000	$55,434	$85,000	$93,500	
01-410-210	Office Supplies	$1,786.53	$1,200	$1,189	$2,000	$2,140	

		Department	Manager	Council
01	Toner	$620	$620	$620
02	Paper	$520	$520	$520
03	Misc	$1,000	$1,000	$1,000

01-410-214	Postage	$900.00	$1,250	$900	$900	$1,250	
01-410-216	Drug Enf.-Petty Cash	$4,125.00	$1,500	$0	$0	$5,500	

		Department	Manager	Council
01	Drug enforcement		$1,500	$1,500
02	Gun buy-back		$4,000	$4,000

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-410-239	Ammunition	$11,879.00	$9,313	$10,904	$14,078	$9,314	(Mandatory firearms qualification) twice a year, also ALICE training (critical incident).

		Department	Manager	Council
01	Fed cartridge 45 @372.93x5 cases	$1,865	$1,865	$1,865
02	Fed cartridge rifle @220.46x5	$1,102	$1,102	$1,102
03	Fed cartridge XM193 @145.68x23	$3,351	$3,351	$3,351
04	Brass Case Centerfire @249.10x5	$1,246	$1,246	$1,246
05	Fed cartridge 12 GA @116.60x5	$586	$586	$586
06	Super-Sock Bean Bag @22.90x30	$687	$687	$687
07	Batteries Lithium 12pk@24.40x8	$164	$164	$164
08	Targets 100 @38.59x6 cases	$232	$232	$232
09	Miscellaneous	$81	$81	$81

01-410-241	General Supplies	$3,168.65	$9,350	$3,464	$9,350	$9,350	Supplies needed to maintain evidence, firearms, abandoned vehicles, processing arrests and parking enforcement.

		Department	Manager	Council
01	Evidence packaging supplies	$1,200	$1,200	$1,200
02	Medical cabinet restock	$350	$350	$350
03	60 taser cartridges @ $30 per.	$2,280	$2,280	$2,280
04	Tow slips	$1,000	$1,000	$1,000
05	No parking signs	$1,000	$1,000	$1,000
06	ABV stickers	$2,000	$2,000	$2,000
07	Arrest folders	$600	$600	$600
08	Property vouchers	$600	$600	$600
09	Parking permits	$300	$300	$300
10	Misc	$500	$500	$500

01-410-245	Training	$3,248.20	$25,000	$5,052	$10,000	$15,000	Staying abreast on current traiining standards for effective policing.

		Department	Manager	Council
01	Training/Education	$15,000	$15,000	$15,000

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	GENERAL FUND						
01-410-250	Printing	$535.85	$5,700	$2,359	$3,500	$5,700	

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

01-410-252	Publications	$0.00	$500	$0	$500	$500	
01-410-321	Telephone	$29,783.08	$33,252	$25,535	$30,000	$34,260	

		Department	Manager	Council
01	Phone service @ $417 per mo.	$5,004	$5,004	$5,004
03	MDT's @ $330 per mo.	$342	$3,960	$3,960
04	Cell phones @ $1,859 per mo.	$22,308	$22,308	$22,308
05	Swissvale Ave @ $122 per mo.	$1,464	$1,464	$1,464
06	Whitney tunnel @ $127 per mo.	$1,524	$1,524	$1,524

01-410-323	Telephone-911	$2,001.13	$1,920	$1,829	$2,200	$2,220	Approximately $185 per month.
01-410-327	Radios & Maint.	$4,106.91	$17,590	$12,593	$12,593	$17,590	

		Department	Manager	Council
01	(10) Kenwood batteries @ $91.88 each	$919	$919	$919
02	(15) Motorola batteries @ $68 each	$1,020	$1,020	$1,020
03	Repair/Maintenance	$1,000	$1,000	$1,000
04	Vehicle Radio (2) @637.50 plus installation	$2,027	$2,027	$2,027
05	Speaker mikes (5) @200.00 a piece	$1,000	$1,000	$1,000
06	New Radios Kenwood (15)	$11,624	$11,624	$11,624

01-410-345	Uniforms-Cash	$24,349.75	$25,000	$25,238	$25,238	$29,800	$1,000 per officer @ 23 officers plus Chief, 2 parking enforcement officers @ $500 each.

		Department	Manager	Council
01	23 officers + Chief @ $1,200	$28,800	$28,800	$28,800
02	2 parking officers @ $500	$1,000	$1,000	$1,000

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-410-346	Uniforms-Clothing	$1,860.92	$3,000	$2,395	$2,395	$3,000	

		Department	Manager	Council
01	Detective's apparrel	$3,000	$3,000	$3,000

01-410-347	Uniforms-Crossing Gds	$3,155.30	$1,100	$770	$1,100	$1,100	New hires at approximately $550 per.

		Department	Manager	Council
01	New hires	$1,100	$1,100	$1,100

01-410-352	Contracted Services	$53,907.06	$96,515	$90,848	$95,000	$70,329	

		Department	Manager	Council
01	Water cooler @ $103/mo.	$1,236	$1,236	$1,236
02	Constable fees averaging $1,288 mo.	$15,456	$15,456	$15,456
03	Metro Service Agreement	$4,000	$4,000	$4,000
04	K-9 per diem @ $4 per day totalling $1,460 per officer	$4,380	$4,380	$4,380
05	E-mail hosting service	$4,635	$4,635	$4,635
06	AC repairs	$1,050	$1,050	$1,050
07	Swiftreach	$5,000	$5,000	$5,000
08	Newsletter	$2,000	$2,000	$2,000
09	GPS @ $640 per mo.	$7,680	$7,680	$7,680
10	Safety deposit box rental	$3,600	$3,600	$3,600
11	IT Consultant	$15,500	$15,500	$15,500
12	In Car Cameras data and storage	$25,000	$0	$0
13	Legal Advisor	$65,000	$0	$0
14	Roth Carpet Cleaning	$5,792	$5,792	$5,792

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-410-355	Citizens Academy	$2,073.89	$4,490	$1,521	$3,000	$4,290	Proposing two adult classes and one junior class for 2020, also Youth police academy for two weeks in the summer.

		Department	Manager	Council
01	30 shirts (sm.med.lg. xlg.)	$840	$840	$840
02	60 certificates	$100	$100	$100
03	Supplies	$2,000	$2,000	$2,000
04	EMS cpr & first aid	$350	$350	$350
05	Youth Academy breakfast and lunch	$1,000	$1,000	$1,000
06	Plastic folding chairs and tables	$250	$0	$0

01-410-358	Animal Control	$5,860.00	$7,200	$5,190	$7,200	$7,416	Hoffman Kennels averaging $618 per month.
01-410-373	Vehicle Maint/Inspections	$23,031.84	$32,400	$18,637	$24,000	$33,900	

		Department	Manager	Council
01	(16) vehicle inspections @ $75 per	$1,200	$1,200	$1,200
02	(4) insurance deductibles	$4,000	$4,000	$4,000
03	(100) car washes @ $12 per	$1,200	$1,200	$1,200
04	General repairs	$21,500	$21,500	$21,500
05	Misc	$6,000	$6,000	$6,000

01-410-374	Vehicle Fuel	$33,562.38	$30,000	$25,813	$30,000	$30,000	Approximately $2,500 per month.
01-410-375	Repairs and Maintenance	$131.00	$250	$0	$250	$250	
01-410-376	Vehicle Tires	$4,435.04	$5,000	$3,398	$5,000	$5,000	
01-410-420	Dues, Memberships	$1,020.00	$1,875	$0	$875	$1,875	Memberships

		Department	Manager	Council
01	Allegheny County Chief's	$200	$200	$200
02	PA Chief's	$175	$175	$175
03	MAGLOCLEN	$500	$500	$500
04	Twin Rivers COG Range	$500	$500	$500
05	Misc	$500	$500	$500

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-410-458	Medical/Physicals	$3,219.50	$2,600	$1,581	$2,500	$2,600	
				Department	Manager	Council	
	01 (4) @ $500 per			$2,000	$2,000	$2,000	
	02 (6) @ $100 per			$600	$600	$600	
01-410-460	Meetings/Conferences	$975.87	$10,000	$115	$5,000	$10,000	This represents the mandatory training and schools that the officers will attend in 2020.
01-410-730	Major Equipment Lease	$60,756.47	$72,931	$52,930	$72,931	$108,931	Five year lease on three new vehicles
				Department	Manager	Council	
	01 1-Ford Interceptor (2016)			$9,220	$9,220	$9,220	
	02 5-Ford Explorers (2018)			$43,711	$43,711	$43,711	
	03 2-Ford Explorers (2019)			$20,000	$20,000	$20,000	
	04 3-Ford Explorers (2020)			$36,000	$36,000	$36,000	
01-410-740	Major Equipment	$0.00	$10,514	$0	$0	$10,514	First year of a five year program for body cameras
				Department	Manager	Council	
	01 Taser body cameras & data storage			$45,000	$0	$0	
	02 25-Sirchie riot control suits			$10,514	$10,514	$10,514	
01-410-750	Minor Equipment	$17,828.69	$60,580	$57,813	$100,000	$80,719	MDT's needed for vehicles. Laptop for chief and PC's to be replacements. Security for entrance to police department. Expand door card reader. Replace current tasers that are six years old and starting to malfunction. Traffic equipment for traffic enforcement.
				Department	Manager	Council	
	01 MDT (2) @ 2,000 ea.			$4,000	$4,000	$4,000	
	02 Laptop (1) PC's (4)			$6,000	$6,000	$6,000	
	03 Surveillance camera Monitors (2)			$2,000	$2,000	$2,000	
	04 Reader expansion module for doors			$7,200	$7,200	$7,200	
	05 Traffic safety equipment			$15,000	$15,000	$15,000	
	06 25 tasers including accessories			$46,519	$46,519	$46,519	
	Total:	$2,979,123.54	$3,525,545	$2,484,987	$3,193,222	**$3,729,670**	
411	**FIRE DEPARTMENT**						
01-411-355	Fire Serv-City of Pittsburgh	$1,648,352.00	$1,769,348	$1,327,011	$1,769,348	$1,875,827	Quarterly payments $468,956.75. 6.0% increase from 2019.

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
	Total:	$1,648,352.00	$1,769,348	$1,327,011	$1,769,348	**$1,875,827**	
414	PLANNING / CODES						
01-414-110	Salary-Director	$57,015.63	$59,545	$34,741	$49,000	$61,332	Calculated 3% increase. Non-Union employees will have listed increase inline with established union contractual increase of salary
01-414-112	Salary-Staff	$202,334.54	$219,106	$177,147	$218,223	$214,247	Union employees budgeted to receive a 3% contractual salary increase. Non-Union employees are budgeted for the same increase. Temp staffing line item formulated from historical data

		Department	Manager	Council
01	Administrative Assistant @ $23.17/hr	$48,202	$48,202	$48,202
02	Code Officer A @ $21.80/hr	$45,333	$45,333	$45,333
03	Code Officer B @ $18.93/hr	$39,360	$39,360	$39,360
04	Code Officer C @ $18.69/hr	$38,876	$38,876	$38,876
05	Sec/Clerk @ $20.42/hr	$42,476	$42,476	$42,476

01-414-179	Longevity	$200.00	$225	$225	$225	$250	
01-414-180	Overtime	$0.00	$1,150	$55	$250	$1,000	approximately 8 hours overtime for each hourly employee
01-414-188	Vac/Sick Buy Back	$1,760.31	$2,000	$0	$2,000	$2,500	
01-414-190	Social Sec.-FICA	$16,315.41	$18,877	$12,728	$16,598	$18,222	6.2% of total wages
01-414-191	Social Sec.-Medic.	$3,836.29	$4,415	$2,977	$3,882	$4,262	1.45% of total wages.
01-414-192	UC Insurance	$1,710.00	$2,045	$1,926	$2,100	$2,100	2.85% of first $10,000 wages.
01-414-193	Workers Comp.	$4,583.60	$5,365	$4,484	$4,484	$4,932	Approximately 2% of total premium. A 10% incraese over 2019.

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	GENERAL FUND						
01-414-194	Health Insurance	$56,523.78	$55,693	$47,522	$61,520	$70,745	Health coverage for 2020 with a 10% increase. 3% increase for vision & dental.

		Department	Manager	Council
01	Health - Ind. + Children (4)	$41,992	$41,992	$41,992
02	Health - Ind. + Spouse(1)	$13,021	$13,021	$13,021
03	Health- Individual (1)	$5,531	$5,531	$5,531
04	Dental - Family (5)	$6,789	$6,789	$6,789
05	Dental- Single (1)	$438	$438	$438
06	Vision - Family (5)	$1,031	$1,031	$1,031
07	Vision- Single (1)	$97	$97	$97
08	Life Insurance (6)	$698	$698	$698
09	AD&D (6)	$1,062	$1,062	$1,062
10	Service Charge (6)	$86	$86	$86

01-414-195	Health Insurance Reimb.	$11,138.69	$7,000	$12,244	$13,375	$14,715	
01-414-199	Deferred Compensation	$2,280.71	$2,382	$1,390	$2,000	$2,454	4% of Directors Pay
01-414-210	Office Supplies	$1,853.22	$1,545	$680	$1,250	$1,545	Averaging $125.00 a month + 3 % cost increase
01-414-214	Postage	$3,500.00	$6,180	$3,500	$3,500	$6,180	Averaging $500.00 a month plus 3% cost increase
01-414-241	General Supplies	$465.78	$773	$338	$500	$800	Averaging $62.50 a month plus 3% cost increase
01-414-245	Training/Testing	$2,198.70	$4,500	$2,584	$3,800	$4,500	Departmental wide training

		Department	Manager	Council
01	IPMC Certification - (3) @ $200 each	$600	$600	$600
02	Residential Academy	$800	$800	$800
03	Residential Inspector Certification (2) @ $200	$400	$400	$400
04	Building Construction Combustible Structures	$600	$600	$600
05	Zoning Training	$1,000	$1,000	$1,000
06	Continuing Education for certification requirements	$1,100	$1,100	$1,100

01-414-250	Printing	$757.50	$1,000	$58	$500	$1,000	Printing of construction drawings, maps, literature and Signage.

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-414-252	Publications	$458.95	$1,770	$777	$1,000	$500	
01-414-314	Demolition Services	$192,461.36	$300,000	$214,038	$300,000	$400,000	
	01 Emergency demolitions			Department $200,000	Manager $200,000	Council $200,000	
	02 Project demolitions			$200,000	$200,000	$200,000	
01-414-321	Telephone	$2,545.55	$7,200	$2,049	$3,500	$3,600	
	01 Phone service @ $100/mo.			Department $1,200	Manager $1,200	Council $1,200	
	02 5 Cell phones @ $200/mo.			$2,400	$2,400	$2,400	
01-414-346	Uniforms-Clothing	$1,514.99	$2,500	$473	$2,500	$2,500	Uniform Allowance @ $500 Each
	01 4 Code Officers			Department $2,000	Manager $2,000	Council $2,000	
	02 Code Director			$500	$500	$500	
01-414-352	Contracted Services	$108,460.53	$130,033	$40,570	$100,000	$119,200	Multiple lines under this account. Third Party plan review is controlled by the amount of building permits applied for and/or the size varies greatly. Please note third party plan review is paid by the applicant upon submittal. The plan review will be paid by revenue of 01-362-405.
	01 Allegheny Co Real Estate @ $100/mo.			Department $1,200	Manager $1,200	Council $1,200	
	02 GPS @ $75 per mo. for 5 units			$900	$900	$900	
	03 Wild Animal Contract			$7,100	$7,100	$7,100	
	04 Third Party Plan Review			$100,000	$100,000	$100,000	
	05 Temporary Employee			$10,000	$10,000	$10,000	
01-414-373	Vehicle Maint/Inspections	$3,498.15	$5,600	$5,422	$6,000	$5,600	Actual can far exceed budgeted amount. Average age of the current vehicles is 8.4 years
	01 Inspections/Emissions 5 @ $100 each			Department $500	Manager $500	Council $500	
	02 Basic maintenance			$4,600	$4,600	$4,600	
	03 Misc			$500	$500	$500	
01-414-374	Vehicle Fuel	$1,384.11	$1,500	$834	$1,100	$1,500	Average of $125 a month calculated for 2018
01-414-375	Repairs and Maintenance	$0.00	$500	$0	$250	$500	Repairs of office fixtures, furniture and/or conditions of the occubiable space
01-414-376	Vehicle Tires	$0.00	$1,360	$0	$500	$1,360	8 Tires @ $170 each. Historical data shows $170 per tire

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-414-420	Dues, Memberships	$355.00	$385	$335	$385	$385	Lower fee's for code books and continuing education by belonging to these orginizations. Expected due increase for Commonwealth Building Officials
	01 International Code Council			Department $135	Manager $135	Council $135	
	02 Commonwealth Building Officials			$250	$250	$250	
01-414-458	Medical/Physicals	$0.00	$456	$0	$0	$456	3 New employees.Each cost $152.00. This would also cover new employees who where hired to replace an existing staff member lost to expected and/or unexpected reasons
01-414-460	Meetings/Conferences	$2,306.02	$3,000	$1,100	$1,100	$3,000	Conferences listed below provide up to date training on Code Enforcement. These are vital for Code Enforcement to keep up with the evolving tasks as a department
	01 Reclaiming vacant properties Conference			Department $1,800	Manager $1,800	Council $1,800	
	02 CBO Conference			$1,200	$1,200	$1,200	
01-414-730	Major Equipment-Lease	$0.00	$14,670	$0	$0	$14,750	New 4 door truck for Director. First year of a five year lease.
	01 Four door truck			Department $10,000	Manager $10,000	Council $10,000	
	02 Large format printer/scanner			$3,500	$3,500	$3,500	
	03 Service agreement for printer/scanner			$1,250	$1,250	$1,250	
01-414-740	Major Equipment	$7,500.00	$20,000	$5,333	$5,333	$15,000	Updates and Enhancements where normally listed for many previous budgets. All software and hardware derive from 01-407 (Data Processing). Items below are requested as major upgrades to office items, Enforcement and general services provided
	01 ITABLE plan review systems			Department $15,000	Manager $15,000	Council $15,000	
01-414-750	Minor Equipment	$634.86	$8,000	$91	$250	$8,350	Minor Equipment upgrades
	01 Safety equipment for officers			Department $600	Manager $600	Council $600	
	02 4 tablets @ $1,750 Each			$7,200	$7,200	$7,200	
	03 Inspection equiment			$550	$550	$550	
	Total:	$687,593.68	$888,775	$573,623	$805,125	**$987,485**	

427 SOLID WASTE COLLECTION

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-427-270	Refuse - City of Pittsburgh	$964,875.76	$985,407	$811,173	$973,407	$989,095	1.61% projected increase in 2020.

		Department	Manager	Council
01	City of Pittsburgh @ $82,424.58/mo.	$989,095	$989,095	$989,095

01-427-440	Dumpster/ Recycling Fees	$944.32	$5,000	$7,941	$10,000	$10,500	Costs for roll off containers for community clean-ups. Costs for recycling charges for disposal.
	Total:	$965,820.08	$990,407	$819,113	$983,407	**$999,595**	
430	**PUBLIC WORKS**						
01-430-110	Salary-Director	$63,010.96	$64,490	$52,033	$64,435	$66,424	3% increase based on 2019 salary.
01-430-112	Salary-Staff	$431,628.41	$506,946	$352,287	$435,000	$521,015	Includes 3% annual increase for all F/T employees.

		Department	Manager	Council
01	Administrative Assistant	$45,340	$45,340	$45,340
02	(1) Electrician @ $24.40	$50,757	$50,757	$50,757
03	(1) Painter @ $22.75/hr.	$47,318	$47,318	$47,318
04	(6) Drivers @ $22.46/hr.	$280,356	$280,356	$280,356
05	(2) Laborer @ $14.38/hr.	$59,804	$59,804	$59,804
06	1920 hours - seasonal @ $13.00/hr.	$24,960	$24,960	$24,960
07	960 hours - seasonal for curbs	$12,480	$12,480	$12,480
08	Additional Driver @ $22.46/hr.	$46,726	$0	$0

01-430-179	Longevity	$1,675.00	$1,750	$1,600	$1,975	$2,025	

		Department	Manager	Council
01	(1) @ $450.00 - L.M..	$450	$450	$450
02	(1) @ $375.00 - K.S.	$375	$375	$375
03	(2) @ $275.00 - J.J. & J.M.	$550	$550	$550
04	(1) @ $225.00 - A.D.	$250	$250	$250
05	(2) @ $200.00 - R.L. & D.M.	$400	$400	$400

01-430-180	Overtime	$32,637.02	$43,000	$21,188	$33,000	$43,000	
01-430-188	Vacation Buy Back	$2,425.69	$5,970	$3,353	$3,353	$6,000	
01-430-190	Social Sec.-FICA	$32,784.70	$41,030	$26,862	$33,328	$39,563	6.2% of total wages.

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	GENERAL FUND						
01-430-191	Social Sec.-Medic.	$7,667.44	$9,596	$6,282	$7,795	$9,253	1.45% of total wages.
01-430-192	UC Insurance	$3,135.00	$4,190	$3,944	$4,190	$4,190	2.85% of first $10,000 wages.
01-430-193	Workers Comp.	$55,003.20	$64,354	$53,806	$53,806	$59,187	Approximately 24% of total premium. A 10% increase over 2019.
01-430-194	Health Insurance	$101,914.62	$130,465	$86,939	$112,335	$118,735	Health coverage for 2020increases by 10%. 3% for dental & vision.

		Department	Manager	Council
01	Health - Family (1)	$17,667	$17,667	$17,667
02	Health - Ind + Spouse (2)	$26,042	$26,042	$26,042
03	Health - Ind + Children (2)	$20,996	$20,996	$20,996
04	Health - Individual (5)	$27,656	$27,656	$27,656
05	Dental (5)	$6,789	$6,789	$6,789
06	Dental - Individual (7)	$3,064	$3,064	$3,064
07	Vision (5)	$839	$839	$839
08	Vision - Individual (7)	$676	$676	$676
09	Life insurance (12)	$2,556	$2,556	$2,556
10	AD&D (12)	$3,893	$3,893	$3,893
11	Service charge (12)	$157	$157	$157
12	Payment in lieu (2)	$8,400	$8,400	$8,400

01-430-195	Health Insurance Reimb.	$43,112.83	$30,000	$15,837	$20,000	$25,000	
01-430-199	Deferred Compensation	$2,685.95	$2,679	$2,200	$2,697	$2,657	4.0% of base pay for Director.
01-430-210	Office Supplies	$624.09	$500	$279	$600	$500	
01-430-214	Postage	$100.00	$150	$100	$100	$150	
01-430-240	Protective Equipment	$1,895.57	$1,500	$123	$2,000	$1,500	Hard hats, vests, gloves, ear and eye protection.Chaps for use of chain saws
01-430-241	General Supplies	$12,056.06	$8,000	$6,368	$7,000	$6,000	
01-430-242	Janitorial Supplies	$887.58	$1,000	$110	$900	$1,000	
01-430-243	Electrical Supplies	$6,327.90	$5,500	$2,913	$5,000	$5,500	
01-430-244	Painting Supplies	$2,492.46	$5,000	$2,909	$3,500	$5,000	Curb painting summer project. Paint interior of Boro building
01-430-245	Training/Testing	$86.15	$1,000	$1,398	$1,398	$1,500	LTAP and APWA training.

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-430-248	Prk. Meter Supplies	$0.00	$1,500	$0	$0	$1,500	
01-430-249	Sign Material	$8,763.25	$10,000	$1,877	$9,000	$10,000	Signs - 50 Stop, 20 One-Way, 300 No Parking.
01-430-260	Small Tools/Equipment	$1,099.36	$1,500	$555	$715	$1,500	
01-430-321	Telephone	$6,100.91	$6,100	$3,728	$4,850	$6,256	

		Department	Manager	Council
01	Phone service @ $225/mo.	$3,024	$3,024	$3,024
02	Cell phones @ $57/mo.	$684	$684	$684
03	Internet service @ $124/mo.	$1,488	$1,488	$1,488
04	Miscellaneous	$1,060	$1,060	$1,060

01-430-345	Uniforms-Cash	$5,000.00	$6,000	$5,378	$5,378	$6,000	

		Department	Manager	Council
1	(12) @ $500.00 per year	$6,000	$6,000	$6,000

01-430-346	Uniforms-Clothing	$447.40	$2,000	$1,048	$1,048	$2,000	
01-430-352	Contracted Services	$48,479.91	$54,750	$55,753	$62,400	$56,046	

		Department	Manager	Council
01	PA One Call	$258	$258	$258
02	Cleaning rags @ $56.00 per mo	$672	$672	$672
03	Parking Meter maint @ $530 per month	$6,360	$6,360	$6,360
04	Backflow preventer testing @ $227 per unit	$908	$908	$908
05	Park Ave roll off containers 20 @ $1,133	$22,660	$22,660	$22,660
06	GPS monitoring service @ $232/mo.	$2,784	$2,784	$2,784
07	Water cooler @ $31/mo.	$372	$372	$372
08	Misc contracted services	$3,232	$3,232	$3,232
09	e-loop	$4,100	$4,100	$4,100
10	OVR employees	$7,500	$7,500	$7,500
11	Two trailers from drop and hook program	$7,200	$7,200	$7,200

01-430-372	Equipment Repairs	$396.04	$500	$247	$400	$500	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-430-373	Vehicle Maint./Insp.	$18,853.13	$25,000	$29,725	$32,000	$25,000	
01-430-374	Vehicle Fuel	$26,954.18	$25,000	$19,572	$26,100	$25,000	Averaging over $2,083 per month.
01-430-375	Repairs and Maintenance	$0.00	$500	$0	$500	$500	
01-430-376	Vehicle Tires	$5,220.02	$6,000	$3,867	$7,300	$14,000	
01-430-377	Vehicle Parts	$26,798.09	$18,000	$10,232	$15,000	$18,000	
01-430-420	Dues, Memberships	$20.00	$600	$0	$600	$618	

		Department	Manager	Council
01	CDL renewals	$412	$412	$412
02	Professional associations	$103	$103	$103
03	Testing consortium	$103	$103	$103

01-430-458	Employee Physicals/Med Testing	$1,212.00	$1,000	$2,052	$2,052	$1,200	New hires & random drug testing for CDL.
01-430-460	Meetings/Conferences	$839.84	$2,500	$796	$1,000	$2,500	
01-430-730	Major Equip.-Lease	$12,397.77	$12,048	$0	$12,400	$12,048	Third year of a four year lease.

		Department	Manager	Council
1	F350 crew cab truck	$12,048	$12,048	$12,048

01-430-740	Major Equipment	$0.00	$10,000	$0	$0	$30,000	

		Department	Manager	Council
01	Leaf Loader	$50,000	$0	$0
02	Miscellaneous	$10,000	$30,000	$30,000

01-430-750	Minor Equipment	$6,812.61	$5,000	$0	$6,700	$5,000	

		Department	Manager	Council
01	Miscellaneous	$5,000	$5,000	$5,000

	Total:	$971,545.14	$1,115,118	$775,361	$979,855	**$1,135,867**	
432	**WINTER MAINTENANCE**						
01-432-241	General Supplies	$0.00	$1,000	$0	$0	$1,000	
01-432-247	Other Winter Material	$638.80	$5,000	$0	$650	$5,000	Calcium chloride - $0.77 per gallon.
01-432-750	Minor Equipment	$0.00	$1,000	$0	$0	$1,000	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
	Total:	$638.80	$7,000	$0	$650	**$7,000**	
433	TRAFFIC SIGNALS						
01-433-241	General Supplies	$182.96	$1,000	$0	$200	$1,000	
01-433-243	Electrical Supplies	$59.23	$700	$0	$0	$0	
01-433-321	Telephone	$1,506.65	$1,560	$1,394	$1,500	$700	Approximately $130 per month.
01-433-352	Contracted Services	$13,912.84	$39,000	$4,602	$9,400	$39,000	
				Department	Manager	Council	
	01 4 new traffic boxes @ $6,000/ea.			$24,000	$24,000	$24,000	
	02 miscellaneous services			$15,000	$15,000	$15,000	
01-433-362	Traffic Signals-Electric	$7,737.36	$8,400	$5,913	$7,300	$7,210	Due to LED installation, costs decreased from approximately $1,500 per month to $700 per month.
01-433-375	Traffic Signals-Maint.	$0.00	$16,000	$1,438	$2,500	$15,000	
	Total:	$23,399.04	$66,660	$13,347	$20,900	**$62,910**	
434	STREET LIGHTING						
01-434-362	Street Lighting-Electric	$252,012.91	$264,000	$193,895	$237,300	$264,000	Approximately $22,000 per month.
01-434-375	Street Lighting-Maint.	$5,197.03	$4,000	$1,090	$5,200	$4,000	Decorative street lights.
	Total:	$257,209.94	$268,000	$194,985	$242,500	**$268,000**	
436	STORM SEWERS/DRAINS						
01-436-241	General Supplies	$5,941.20	$7,500	$4,057	$6,000	$7,500	
01-436-352	Contracted Services	$43,520.00	$50,000	$62,732	$65,000	$52,000	Diagnostic services and vactor.
	Total:	$49,461.20	$57,500	$66,788	$71,000	**$59,500**	
438	STREET MAINTENANCE						
01-438-241	General Supplies	$613.52	$5,000	$0	$600	$5,000	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-438-248	St. Material Supplies	$11,565.38	$15,000	$10,897	$12,000	$15,000	Cold and hot patch.
01-438-750	Minor Equipment	$0.00	$2,500	$0	$0	$2,500	
	Total:	$12,178.90	$22,500	$10,897	$12,600	**$22,500**	
451	**RECREATION**						
01-451-241	General Supplies	$3,575.49	$3,500	$4,401	$5,100	$5,000	Clean playground mix for Holmes, Park, Hunter
01-451-243	Recreation Supplies	$1,814.39	$1,600	$831	$1,950	$3,000	
01-451-244	Painting Supplies	$0.00	$2,500	$0	$0	$2,500	Re-paint playground equipment at Ferguson, Park, Holmes, Hunter, Whitney
01-451-260	Small Tools/Equipt.	$279.90	$2,500	$2,758	$2,900	$2,770	New swings for Holmes, Park, Hunter
01-451-321	Telephone	$861.06	$840	$744	$900	$900	Linear park @ $72 per month.
01-451-352	Contracted Services	$4,016.00	$19,250	$7,427	$9,000	$16,850	

		Department	Manager	Council
01	Portable toilet rental @ $670/mo. May-Sept	$3,350	$3,350	$3,350
02	Annual safety repairs & maintenance	$2,500	$2,500	$2,500
03	Fall surface material	$5,000	$5,000	$5,000
04	Recreation Intern & worker	$6,000	$6,000	$6,000

01-451-362	Utility-Electric	$1,928.20	$3,000	$2,991	$3,100	$3,100	Averaging $300 per month.
01-451-363	Utility-Water	$466.64	$1,150	$1,095	$1,095	$880	Costs are budgeted as it is intended to have water service operational.

		Department	Manager	Council
01	Hunter @ $90 per qtr.	$360	$360	$360
02	Whitney @ 90 per qtr.	$360	$360	$360
03	Park Playround @ $40 per month	$160	$160	$160

	Total:	$12,941.68	$34,340	$20,247	$24,045	**$35,000**	
455	**CULTURE**						

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-455-352	Shade Tree-Contracted Services	$36,022.20	$30,000	$27,115	$32,300	$53,250	Contracted removal and consulting. 30 additional trees slated for removal.
01-455-542	Civic/Holiday Celebration	$14,224.27	$17,500	$17,063	$17,500	$19,500	

		Department	Manager	Council
01	Community Days	$6,000	$6,000	$6,000
02	Halloween	$1,500	$1,500	$1,500
03	Holiday (Winter Wonderland)	$1,500	$1,500	$1,500
04	Arts in the Parks	$5,500	$5,500	$5,500
05	Senior Center	$2,000	$2,000	$2,000
06	5K race	$1,500	$1,500	$1,500
07	Fourth of July parade	$1,500	$1,500	$1,500

	Total:	$50,246.47	$47,500	$44,178	$49,800	**$72,750**
471	DEBT SERVICE-PRIN					
01-471-103	2011 Series C - Prin.	$105,000.00	$110,000	$110,000	$110,000	$110,000
01-471-104	2015 Series - Prin.	$5,000.00	$5,000	$5,000	$5,000	$5,000
01-471-105	2016 Series - Prin.	$340,000.00	$345,000	$345,000	$345,000	$440,000
01-471-200	PIB Loan Prin.	$185,807.01	$188,827	$188,826	$188,826	$191,895
	Total:	$635,807.01	$648,827	$648,826	$648,826	**$746,895**
472	DEBT SERVICE-INT					
01-472-103	2011 Series C - Int.	$89,040.00	$84,955	$84,955	$84,955	$80,677
01-472-104	2015 Series - Int.	$105,812.52	$105,700	$105,700	$105,700	$110,588
01-472-105	2016 Series - Int.	$72,839.26	$69,372	$69,371	$69,371	$64,196
01-472-200	PIB Loan - Int.	$32,500.00	$29,481	$29,481	$29,481	$26,412
01-472-500	Misc. Fees	$3,000.00	$3,000	$2,250	$2,250	$2,250	Paying agent fees
	Total:	$303,191.78	$292,508	$291,757	$291,757	**$284,123**

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
486	INSURANCE						
01-486-100	Ins.-Liability/Casualty	$42,623.92	$41,850	$93,633	$93,633	$102,997	Reflects an anticipated 10% increase over 2019 rate.
01-486-125	Insurance - Property	$53,653.61	$52,557	$87,733	$87,733	$95,507	Reflects an anticipated 10% increase over 2019 rate.
01-486-150	Insurance - Automobile	$60,251.30	$60,342	$63,289	$63,289	$69,618	Reflects an anticipated 10% increase over 2019 rate.
01-486-200	Ins.-Employ. Pract.	$0.00	$0	$6,500	$6,500	$7,150	Included under Public Officials.
01-486-300	Ins.-Police Prof.	$103,096.97	$153,451	$27,047	$27,047	$29,752	Reflects an anticipated 10% increase over 2019 rate.
01-486-400	Ins.-Public Officials	$33,935.00	$39,704	$1,650	$1,650	$1,815	Reflects an anticipated 10% increase over 2019 rate.
01-486-500	Umbrella Policy	$17,652.20	$16,221	$15,685	$15,685	$17,254	Reflects an anticipated 10% increase over 2019 rate.
	Total:	$311,213.00	$364,125	$295,537	$295,537	**$324,093**	
491	MISCELLANEOUS EXPENSE						
01-491-194	Retiree Health Benefits	($5.78)	$0	$0	$0	$0	Budgeted to Police Dept budget. This account acts as a depository until these costs are expensed out of the other line item.
01-491-195	MSF Delinquent-MBM	$17,666.94	$20,000	$15,495	$20,000	$20,000	
01-491-197	Employee EAP	$0.00	$2,400	$0	$0	$0	
	Total:	$17,661.16	$22,400	$15,495	$20,000	**$20,000**	
493	INTERGOVERNMENTAL						
01-493-299	COG-Rad Reimb.	$5,485.55	$10,000	$14,594	$14,594	$15,000	
01-493-300	COG-MSF Costs	$28,464.36	$30,000	$25,219	$30,000	$30,000	
01-493-301	CDBG-Local Share	$0.00	$20,000	$0	$0	$0	
	Total:	$33,949.91	$60,000	$39,813	$44,594	**$45,000**	
495	INTERFUND TRANSFERS						

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
01	**GENERAL FUND**						
01-495-030	Transfer to Capital Fund	$0.00	$0	$0	$0	$304,182	
01-495-040	Transfer to Sewer Fund	$17,500.00	$17,500	$17,500	$17,500	$17,500	Tenth and final payment to Sewer Fund for legal settlement in 2010.
01-495-104	Transfer to Pension Fund	$452,879.00	$447,546	$447,546	$447,546	$507,444	
01-495-105	Transfer to Library Fund	$0.00	$302,440	$0	$302,596	$306,070	Tax revenue.
	Total:	$470,379.00	$767,486	$465,046	$767,642	**$1,135,196**	
499	**GRANTS/SPECIAL PROJECTS**						
01-499-127	2015 JAG Grant	$16,800.00	$0	$0	$0	$0	Purchase of two video surveillance cameras.
01-499-128	2017 JAG Grant	$0.00	$15,065	$0	$17,194	$0	
01-499-205	CITF	$10,300.00	$0	$0	$0	$0	
01-499-208	Wilkinsburg TRID	$60,351.19	$0	$0	$0	$0	
01-499-990	Cash Balance Ending	$0.00	$1,969,300	$0	$0	$1,911,352	Projected fund balance 12/31/20.
	Total:	$87,451.19	$1,984,365	$0	$17,194	**$1,911,352**	
	Total GENERAL FUND Expenditure	$10,903,571.07	$14,437,203	$9,202,470	$11,646,030	**$15,218,029**	

FUND BALANCES

PENSION FUND	31,271.00	Audited Beginning Fund Balance as of 1/1/19	
	448,216.00	Projected Revenue 1/1 through 12/31/19	
	447,546.00	Projected Expenditures 1/1/ through 12/31/19	
	31,941.00	Projected Fund Balance 12/31/19	
	31,941.00	Projected Beginning Fund Balance 1/1/20	539,985.00
	508,044.00	Budgeted Revenues 2020	
	507,444.00	Budgeted Expenditures 2020	539,985.00
	32,541.00	Projected Ending Fund Balance 12/31/20	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
04	**PENSION RESERVE FUND**						
Revenue							
341	INTEREST / RENTS						
04-341-100	Interest	$500.93	$450	$513	$670	$600	
	Total:	$500.93	$450	$513	$670	**$600**	
392	INTERFUND TRANSFERS						
04-392-104	Transfer from GL Fund	$452,879.00	$447,546	$447,546	$447,546	$507,444	State Aid in the amount of $415,000 is anticipated for 2020 plus an additional $92,444 from the General Fund to cover the MMO's.
	Total:	$452,879.00	$447,546	$447,546	$447,546	**$507,444**	
399	GRANTS						
04-399-990	Cash Balance Forward	$0.00	$31,615	$0	$0	$31,941	Projected fund balance as of 12/31/19.
	Total:	$0.00	$31,615	$0	$0	**$31,941**	
	Total PENSION RESERVE FUND Revenue	$453,379.93	$479,611	$448,059	$448,216	**$539,985**	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
04	**PENSION RESERVE FUND**						
Expenditure							
400	GENERAL GOVERNMENT						
04-400-620	GL Employee Pension Plan	$142,218.00	$145,925	$145,925	$145,925	$143,604	2020 MMO.
	Total:	$142,218.00	$145,925	$145,925	$145,925	**$143,604**	
410	POLICE DEPARTMENT						
04-410-620	Police Pension Plan	$310,661.00	$301,621	$301,621	$301,621	$363,840	2020 MMO.
	Total:	$310,661.00	$301,621	$301,621	$301,621	**$363,840**	
499	GRANTS/SPECIAL PROJECTS						
04-499-990	Cash Balance Ending	$0.00	$32,065	$0	$0	$32,541	Projected ending fund balance 12/31/20.
	Total:	$0.00	$32,065	$0	$0	**$32,541**	
	Total PENSION RESERVE FUND Expenditure	$452,879.00	$479,611	$447,546	$447,546	**$539,985**	

FUND BALANCES

LIBRARY FUND	411,551.00	Audited Beginning Fund Balance as of 1/1/19	
	650,061.00	Projected Revenue 1/1 through 12/31/19	
	604,546.00	Projected Expenditures 1/1/ through 12/31/19	
	457,066.00	Projected Fund Balance 12/31/19	
	457,066.00	Projected Beginning Fund Balance 1/1/20	1,119,057.00
	661,991.00	Budgeted Revenues 2020	
	620,295.00	Budgeted Expenditures 2020	1,119,057.00
	498,762.00	Projected Ending Fund Balance 12/31/20	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
05	**LIBRARY FUND**						
Revenue							
301	REAL ESTATE TAXES						
05-301-101	Real Estate Taxes	$341,354.11	$302,596	$0	$302,596	$306,070	
05-301-350	Real Estate - Del	$63,322.89	$43,643	$0	$43,643	$47,000	
	Total:	$404,677.00	$346,239	$0	$346,239	**$353,070**	
330	FINES / FORFEITS						
05-330-100	Fines	$7,440.33	$4,200	$8,044	$7,500	$5,000	
	Total:	$7,440.33	$4,200	$8,044	$7,500	**$5,000**	
341	INTEREST / RENTS						
05-341-100	Interest	$0.00	$0	$7,868	$12,000	$10,000	Bank no longer offers interest on the account.
	Total:	$0.00	$0	$7,868	$12,000	**$10,000**	
355	INTERGOVERNMENTAL REVENUES						
05-355-500	State Funds	$71,364.00	$70,904	$69,498	$72,000	$77,426	State funding level projected @ $67,368 plus annual PA Gaming revenue at projected @ $2,515 per qtr..
05-355-600	County (ACLA) Funds	$192,758.00	$199,119	$144,363	$199,122	$204,295	2020 RAD funding as projected by ACLA.
	Total:	$264,122.00	$270,023	$213,861	$271,122	**$281,721**	
380	MISCELLANEOUS						
05-380-100	Photocopying/Printing	$6,631.05	$9,900	$3,517	$8,000	$8,000	
05-380-105	Donations	$4,260.10	$4,300	$3,665	$4,200	$4,200	
05-380-800	Misc. Funds	$460.65	$710	$0	$0	$0	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
05	**LIBRARY FUND**						
	Total:	$11,351.80	$14,910	$7,182	$12,200	**$12,200**	
399	GRANTS						
05-399-104	WQED/Inquire Within Grant	$500.00	$0	$0	$0	$0	
05-399-105	Google Digital Skills Grant	$0.00	$0	$1,000	$1,000	$0	
05-399-990	Cash Balance Forward	$0.00	$365,381	$0	$0	$457,066	Projected fund balance as of 12/31/19.
	Total:	$500.00	$365,381	$1,000	$1,000	**$457,066**	
	Total LIBRARY FUND Revenue	$688,091.13	$1,000,753	$237,955	$650,061	**$1,119,057**	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
05	**LIBRARY FUND**						
Expenditure							
459	DEPARTMENT 459						
05-459-110	Salary-Director	$47,223.96	$48,287	$37,040	$45,192	$47,586	
05-459-112	Salary-Regular	$275,508.14	$294,456	$228,544	$279,232	$266,329	3.0% increase for employees

		Department	Manager	Council
01	Assistant Director		$43,544	$43,544
02	Children's Dept Manager		$36,000	$36,000
03	Jr. Circulation Clerk @ 17.97/hr		$37,372	$37,372
04	Adult Asst. Serv. 3 @ $14.51/hr.		$90,559	$90,559
05	Ch. Lib. Asst. Services-1 @ $20.00/hr		$41,600	$41,600
06	Library Aide-3 2 @ $11.06/hr		$17,254	$17,254

05-459-179	Longevity	$750.00	$1,125	$1,525	$1,250	$1,050	

		Department	Manager	Council
01	Herbert		$750	$750
02	Wood		$300	$300

05-459-180	Overtime	$0.00	$0	$42	$127	$100	
05-459-188	Vac/Sick Buy Back	$5,044.29	$0	$8,357	$8,357	$0	
05-459-190	Social Sec.-FICA	$20,910.16	$21,320	$17,158	$20,718	$19,534	6.2% of total wages.
05-459-191	Social Sec.-Medic.	$4,890.14	$4,986	$4,013	$4,846	$4,569	1.45% of total wages.
05-459-192	UC Insurance	$2,728.12	$3,135	$2,951	$3,900	$3,900	2.85% of first $10,000 wages.

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
05	**LIBRARY FUND**						
05-459-194	Health Insurance	$65,246.98	$104,097	$56,548	$72,150	$85,531	Health coverage for 2020 reflects 10% increase. 3% increase for dental & vision.
05-459-195	Health Insurance Reimb.	$13,416.99	$16,000	$17,201	$20,000	$20,000	
05-459-199	Deferred Compensation	$1,998.04	$1,932	$2,069	$1,932	$1,904	
05-459-201	Misc Bank Fees	$0.00	$0	$1	$0	$0	
05-459-210	Office Supplies	$4,829.11	$5,500	$7,942	$8,000	$6,000	
05-459-214	Postage	$382.74	$280	$260	$350	$300	
05-459-245	Training/Testing	$475.44	$950	$71	$500	$500	
05-459-250	Printing	$0.00	$400	$209	$400	$400	
05-459-252	Publications	$80,973.96	$91,717	$78,067	$90,000	$91,700	
05-459-321	Telephone	$2,532.73	$3,100	$1,938	$2,550	$2,680	Averaging $223 per month.
05-459-340	Advertising	$0.00	$300	$10	$150	$200	

		Department	Manager	Council
01	Health - Family (2)		$35,333	$35,333
02	Health - Individual & Child (1)		$10,498	$10,498
03	Health - Individual (5)		$27,656	$27,656
04	Dental - Family (3)		$4,074	$4,074
05	Dental - Individual (5)		$2,189	$2,189
06	Vision - Family (3)		$619	$619
07	Vision - Individual (5)		$358	$358
08	Life Insurance (8)		$1,859	$1,859
09	AD&D (8)		$2,831	$2,831
10	Service charge (8)		$114	$114

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
05	**LIBRARY FUND**						
05-459-350	Contracted Services	$6,826.48	$25,245	$4,733	$7,000	$29,535	

		Department	Manager	Council
01	Copier lease @ $290/mo.		$3,480	$3,480
02	Fire alarm Eastridge @ $75/qtr.		$300	$300
03	Security system @ $30/mo.		$360	$360
04	Copier usage		$2,380	$2,380
05	ABC fire extinguishers		$300	$300
06	Miller Mats		$715	$715
07	Library Improvements		$22,000	$22,000

05-459-352	Contracted-Cleaning	$6,905.00	$3,880	$2,950	$3,540	$3,900	Evergreen @ approximately $325/mo..
05-459-359	Programs	$2,646.39	$4,600	$2,771	$3,500	$5,100	Adudlt and childen's programming at both locations
05-459-360	Utilities-Eastridge	$8,506.00	$10,000	$5,134	$6,800	$10,000	

		Department	Manager	Council
01	Electric @ $455/mo.		$5,460	$5,460
02	Water @ $45/mo.		$540	$540
03	Gas @ $900/mo winter, $50/mo. Summer		$4,000	$4,000

05-459-420	Dues, Memberships	$665.00	$252	$120	$252	$252	

		Department	Manager	Council
01	PA Library Association		$252	$252

05-459-460	Meetings/Conferences	$1,975.51	$2,846	$2,385	$2,800	$2,800	Includes annual PA Library Association Conference.
05-459-492	Miscellaneous Expense	$97.94	$0	$0	$0	$0	
05-459-730	Computer Lease	$18,750.12	$14,522	$10,743	$15,000	$15,500	Leasing costs for 27 eiNetwork computers, 2 laptops, site servers and Edge Equipment.
05-459-750	Minor Equipment	$1,055.09	$7,836	$915	$5,000	$925	

		Department	Manager	Council
01	(1) laser printer @ $500		$500	$500
02	(1) receipt printer @ $225 per		$225	$225
03	(1) barcode scanner		$200	$200

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
05	LIBRARY FUND						
	Total:	$574,338.33	$666,766	$493,694	$603,546	**$620,295**	
499	GRANTS/SPECIAL PROJECTS						
05-499-104	WQED/Inquire Within Grant	$473.53	$0	$0	$0	$0	
05-499-105	Google Digital Skills Grant	$0.00	$0	$0	$1,000	$0	
05-499-990	Cash Balance Ending	$0.00	$333,987	$0	$0	$498,762	Projected fund balance as of 12/31/20.
	Total:	$473.53	$333,987	$0	$1,000	**$498,762**	
	Total LIBRARY FUND Expenditure	$574,811.86	$1,000,753	$493,694	$604,546	**$1,119,057**	

FUND BALANCES

STOREFRONT IMPROVEMENT GRANT PROGRAM	19,295.00	Audited Beginning Fund Balance as of 1/1/19	
	310.00	Projected Revenue 1/1 through 12/31/19	
	7,412.00	Projected Expenditures 1/1/ through 12/31/19	
	12,193.00	Projected Fund Balance 12/31/19	
	12,193.00	Projected Beginning Fund Balance 1/1/20	12,243.00
	50.00	Budgeted Revenues 2020	
	12,243.00	Budgeted Expenditures 2020	12,243.00
	0.00	Projected Ending Fund Balance 12/31/20	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
15	**STOREFRONT IMP GRANT PROGRAM**						
Revenue							
341	INTEREST / RENTS						
15-341-100	Checking Accounts Interest	$0.00	$0	$210	$310	$50	
	Total:	$0.00	$0	$210	$310	$50	
399	GRANTS						
15-399-990	Cash Balance Forward	$0.00	$19,295	$0	$0	$12,193	Projected fund balance 12/31/19.
	Total:	$0.00	$19,295	$0	$0	$12,193	
tal STOREFRONT IMP GRANT PROGRAM Revenue		$0.00	$19,295	$210	$310	$12,243	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
15	**STOREFRONT IMP GRANT PROGRAM**						
Expenditure							
465	Contrib., Grants, Subsidies						
15-465-500	Contributions, Subsidies	$10,000.00	$19,295	$7,412	$7,412	$12,243	
	Total:	$10,000.00	$19,295	$7,412	$7,412	$12,243	
499	GRANTS/SPECIAL PROJECTS						
15-499-990	Cash Balance Ending	$0.00	$0	$0	$0	$0	Projected ending fund balance 12/31/20.
	Total:	$0.00	$0	$0	$0	$0	
STOREFRONT IMP GRANT PROGRAM Expenditure		$10,000.00	$19,295	$7,412	$7,412	$12,243	

FUND BALANCES

CAPITAL IMPROVEMENT FUND	2,286,633.00	Audited Beginning Fund Balance as of 1/1/19	
	32,000.00	Projected Revenue 1/1 through 12/31/19	
	1,796,524.00	Projected Expenditures 1/1/ through 12/31/19	
	522,109.00	Projected Fund Balance 12/31/19	
	522,109.00	Projected Beginning Fund Balance 1/1/20	826,291.00
	304,182.00	Budgeted Revenues 2020	
	826,291.00	Budgeted Expenditures 2020	826,291.00
	0.00	Projected Ending Fund Balance 12/31/20	

Ledger Account Description		2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
30	**CAPITAL IMPROVEMENT FUND**						
Revenue							
341	INTEREST / RENTS						
30-341-100	Interest	$38,508.94	$5,000	$28,010	$32,000	$0	
	Total:	$38,508.94	$5,000	$28,010	$32,000	**$0**	
395	OTHER FUNDING SOURCES						
30-395-100	Transfer from General Fund	$0.00	$0	$0	$0	$304,182	
	Total:	$0.00	$0	$0	$0	**$304,182**	
399	GRANTS						
30-399-990	Cash Balance Forward	$0.00	$2,678,498	$0	$0	$522,109	Projected fund balance 12/31/19.
	Total:	$0.00	$2,678,498	$0	$0	**$522,109**	
Total CAPITAL IMPROVEMENT FUND Revenue		$38,508.94	$2,683,498	$28,010	$32,000	**$826,291**	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
30	**CAPITAL IMPROVEMENT FUND**						
Expenditure							
409	BUILDINGS / PLANTS						
30-409-750	Building Improvements	$9,582.51	$702,000	$645,350	$702,000	$0	
30-409-752	Mun Bldg Air Cond	$0.00	$6,000	$0	$0	$0	
	Total:	$9,582.51	$708,000	$645,350	$702,000	$0	
414	PLANNING / CODES						
30-414-314	Redevelop Borough Property	$405,663.34	$945,000	$513,146	$945,000	$250,000	
	Total:	$405,663.34	$945,000	$513,146	$945,000	$250,000	
430	PUBLIC WORKS						
30-430-740	Heavy Equipment & Vehicles	$0.00	$0	$0	$41,682	$0	
30-430-742	Parking Fee Collection System	$0.00	$150,000	$0	$0	$0	Parking Meter replacement.
	Total:	$0.00	$150,000	$0	$41,682	$0	
438	STREET MAINTENANCE						
30-438-741	Dump Truck/Shredder	$0.00	$58,000	$17,750	$17,750	$0	Hot box & Bobcat
30-438-742	Street Reconstruction	$5,374.45	$564,849	$34,652	$34,652	$545,835	$2,000,000 to be used from PIB loan.
30-438-743	2015 Street Sweeper	$30,456.26	$30,456	$30,456	$30,456	$30,456	
	Total:	$35,830.71	$653,305	$82,858	$82,858	$576,291	
454	RECREATION						
30-454-743	Parks Improvements	$338,240.90	$225,000	$138,309	$66,666	$0	
	Total:	$338,240.90	$225,000	$138,309	$66,666	$0	
499	GRANTS/SPECIAL PROJECTS						

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
30	**CAPITAL IMPROVEMENT FUND**						
30-499-990	Cash Balance Ending	$0.00	$2,193	$0	$0	$0	Projected fund balance 12/31/20.
	Total:	$0.00	$2,193	$0	$0	$0	
Total CAPITAL IMPROVEMENT FUND Expenditure		$789,317.46	$2,683,498	$1,379,663	$1,838,206	$826,291	

FUND BALANCES

LIQUID FUELS FUND	129,103.00	Audited Beginning Fund Balance as of 1/1/19	
	463,106.00	Projected Revenue 1/1 through 12/31/19	
	384,600.00	Projected Expenditures 1/1/ through 12/31/19	
	207,609.00	Projected Fund Balance 12/31/19	
	207,609.00	Projected Beginning Fund Balance 1/1/20	649,194.00
	441,585.00	Budgeted Revenues 2020	
	600,654.00	Budgeted Expenditures 2020	649,194.00
	48,540.00	Projected Ending Fund Balance 12/31/20	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
35	**LIQUID FUELS FUND**						
Revenue							
341	INTEREST / RENTS						
35-341-100	Interest	$7,365.15	$7,000	$6,753	$8,000	$7,500	Averaging $625.00 per month.
	Total:	$7,365.15	$7,000	$6,753	$8,000	**$7,500**	
355	INTERGOVERNMENTAL REVENUES						
35-355-100	Intergovernmental	$444,553.68	$443,029	$455,106	$455,106	$434,085	
	Total:	$444,553.68	$443,029	$455,106	$455,106	**$434,085**	
399	GRANTS						
35-399-990	Cash Balance Forward	$0.00	$109,291	$0	$0	$207,609	Projected fund balance 12/31/19.
	Total:	$0.00	$109,291	$0	$0	**$207,609**	
	Total LIQUID FUELS FUND Revenue	$451,918.83	$559,320	$461,860	$463,106	**$649,194**	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
35	**LIQUID FUELS FUND**						
Expenditure							
432	WINTER MAINTENANCE						
35-432-246	Winter Materials	$185,707.88	$180,154	$102,815	$140,000	$213,824	
	01 2,600 tons @ \$82.24 per ton			Department	Manager $213,824	Council $213,824	
35-432-730	Dump Truck	$0.00	$0	$0	$0	$130,000	
	Total:	$185,707.88	$180,154	$102,815	$140,000	**$343,824**	
495	INTERFUND TRANSFERS						
35-495-100	Transfer GL Fund	$246,398.38	$269,875	$0	$244,600	$256,830	Transfer to GF for a portion of street lighting costs.
	Total:	$246,398.38	$269,875	$0	$244,600	**$256,830**	
499	GRANTS/SPECIAL PROJECTS						
35-499-990	Cash Balance Ending	$0.00	$109,291	$0	$0	$48,540	Projected ending fund balance 12/31/20.
	Total:	$0.00	$109,291	$0	$0	**$48,540**	
	Total LIQUID FUELS FUND Expenditure	$432,106.26	$559,320	$102,815	$384,600	**$649,194**	

FUND BALANCES

SEWER FUND	501,006.00	Audited Beginning Fund Balance as of 1/1/19	
	3,383,523.00	Projected Revenue 1/1 through 12/31/19	
	3,232,093.00	Projected Expenditures 1/1/ through 12/31/19	
	652,436.00	Projected Fund Balance 12/31/19	
	652,436.00	Projected Beginning Fund Balance 1/1/20	4,218,476.00
	3,566,040.00	Budgeted Revenues 2020	
	3,566,040.00	Budgeted Expenditures 2020	4,218,476.00
	652,436.00	Projected Ending Fund Balance 12/31/20	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
40	**SANITARY SEWER FUND**						
Revenue							
341	INTEREST / RENTS						
40-341-100	Interest	$7,942.22	$4,000	$16,149	$21,400	$15,000	Averaging $1,250.00 per month.
	Total:	$7,942.22	$4,000	$16,149	$21,400	**$15,000**	
364	MSF/SEWAGE FEES						
40-364-101	Sewer Fees	$1,100,526.35	$1,136,022	$823,041	$1,155,555	$1,176,314	Appx. 5,300 accounts at average annual consumption of 49 K gallons per year. Current quarterly base rate is $16.69. Wilkinsburg rate will be $1.75 per K, increased from $1.50 in 2018. A 7.0% increase was approved by ALCOSAN for 2020.

		Department	Manager	Council
01	ALCOSAN @ $17.86		$378,632	$378,632
02	Wilkinsburg @ $1.75		$454,475	$454,475
03	Additional budgeted to approximate actuals.		$400,000	$400,000
04	$1.50 charge per bill		($31,800)	($31,800)
05	Less 3% collection to WPJWA		($24,993)	($24,993)

40-364-102	Sewer Fees-Surcharge	$1,960,425.29	$2,200,157	$1,647,719	$2,172,719	$2,341,226	ALCOSAN surcharge rate is currently $7.94 per K. A 7.0% increase was adopted by ALCOSAN for 2020.

		Department	Manager	Council
01	$8.50 per K		$2,207,450	$2,207,450
02	Additional budgeted to approximate actuals		$200,000	$200,000
03	Less 3% collections to WPJWA		($66,224)	($66,224)

40-364-106	ALCOSAN Rebate	$16,063.50	$15,500	$16,349	$16,349	$16,000	An annual one-time rebate.
	Total:	$3,077,015.14	$3,351,679	$2,487,109	$3,344,623	**$3,533,540**	
395	OTHER FUNDING SOURCES						
40-395-040	Transfer from GL Fund	$17,500.00	$17,500	$17,500	$17,500	$17,500	Final payment to Sewer Fund for legal settlement in 2010.
	Total:	$17,500.00	$17,500	$17,500	$17,500	**$17,500**	
399	GRANTS						

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
40	**SANITARY SEWER FUND**						
40-399-990	Cash Balance Forward	$0.00	$712,324	$0	$0	$652,436	Projected fund balance 12/31/19.
	Total:	$0.00	$712,324	$0	$0	$652,436	
	Total SANITARY SEWER FUND Revenue	$3,102,457.36	$4,085,503	$2,520,758	$3,383,523	$4,218,476	

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
40	**SANITARY SEWER FUND**						
Expenditure							
402	FINANCE						
40-402-200	Misc Bank Fees	$0.00	$0	$1	$1	$0	
	Total:	$0.00	$0	$1	$1	$0	
408	ENGINEERING						
40-408-351	Engineering - HRG	$51,820.50	$45,000	$43,994	$45,000	$50,000	
	Total:	$51,820.50	$45,000	$43,994	$45,000	$50,000	
409	BUILDINGS / PLANTS						
40-409-360	Pump Station Expense	$44,226.92	$56,880	$35,520	$42,000	$56,880	

		Department	Manager	Council
01	Water service @ $70 per qtr		$280	$280
02	Phone service @ $50 per mo		$600	$600
03	Electric service @ $500 per mo		$6,000	$6,000
04	Pump Station repairs		$5,000	$5,000
05	Annual Maint & Renewals		$5,000	$5,000
06	Certified Operator @ $2500 per mo		$30,000	$30,000
07	Misc (Rehabilitation per Certified Operator)		$10,000	$10,000

	Total:	$44,226.92	$56,880	$35,520	$42,000	$56,880	
429	DEPARTMENT 429						
40-429-100	Sewage Cost	$2,731,064.20	$2,832,000	$2,738,683	$2,867,617	$2,995,240	The totals of the ALCOSAN quarterly base rate and ALCOSAN surcharge plus an additional $500,000 to approximate actuals.
40-429-400	Sewer Repairs	$76,295.40	$170,000	$80,888	$90,000	$210,836	

Ledger Account Description		2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
40	**SANITARY SEWER FUND**						
	Total:	$2,807,359.60	$3,002,000	$2,819,571	$2,957,617	**$3,206,076**	
430	PUBLIC WORKS						
40-430-370	GL Fund Expense Reimb.	$291,818.00	$249,655	$0	$199,724	$203,084	Reimbursement of DPW costs for operation of sanitary sewer system. Approximately 20%.

		Department	Manager	Council
01	Salary Director		$13,285	$13,285
02	Salary Staff		$104,203	$104,203
03	Longevity		$405	$405
04	Overtime		$8,600	$8,600
05	FICA		$7,913	$7,913
06	Medicare		$1,851	$1,851
07	UC Insurance		$838	$838
08	Worker's Comp		$15,050	$15,050
09	Health Insurance		$28,747	$28,747
10	Telephone		$1,251	$1,251
11	Uniforms - Cash		$1,200	$1,200
12	Uniforms - Clothing		$400	$400
13	Vehicle Maint Insp		$5,000	$5,000
14	Vehicle Fuel		$5,000	$5,000
15	Vehicle Tires		$2,800	$2,800
16	Vehicle Parts		$3,600	$3,600
17	Major Equipment Lease		$2,410	$2,410
18	Deferred Comp		$531	$531

	Total:	$291,818.00	$249,655	$0	$199,724	**$203,084**
439	DEPARTMENT 439					
40-439-500	Sewer Replacement	$0.00	$50,000	$0	$0	$50,000
	Total:	$0.00	$50,000	$0	$0	**$50,000**

Ledger Account	Description	2018 Year End	2019 Budget	2019 Actual	2019 Projected YE	2020 Adopted	Notes
40	**SANITARY SEWER FUND**						
499	GRANTS/SPECIAL PROJECTS						
40-499-990	Cash Balance Ending	$0.00	$681,968	$0	$0	$652,436	Projected ending fund balance 12/31/20.
	Total:	$0.00	$681,968	$0	$0	**$652,436**	
	Total SANITARY SEWER FUND Expenditure	$3,195,225.02	$4,085,503	$2,899,087	$3,244,342	**$4,218,476**	