

Borough of South Greensburg
2014 PROPOSED BUDGET

11/11/2013

GENERAL FUND

RECEIPTS	2011	2012	2013	2014	DIFFERENCE 2013-2014	CHANGES
301 100 Real Estate Property Tax (16.37 Mills)	332,400	354,017	354,017	354,017	-	
301 400 Real Estate Tax Delinquent	21,534	21,534	21,534	18,534	(3,000)	
310 101 Real Estate Transfer Tax	22,000	19,000	19,000	19,000	-	
310 211 Earned Income Tax	182,000	188,000	188,000	191,148	3,148	
310 510 Local Services Tax	42,000	42,000	43,000	48,000	5,000	
310 700 Mechanical Device Tax	1,100	1,200	1,400	1,400	-	
321 802 Cable Fees	40,000	40,000	40,000	40,000	-	
322 801 Street Permits	2,000	2,000	2,000	2,000	-	
331 102 Magistrate Fines	23,000	23,000	25,000	25,000	-	
331 110 State Police Fines	2,000	2,000	2,000	2,000	-	
331 120 Borough Fines	500	500	750	750	-	
341 Interest Earned	250	40	40	40	-	
342 200 Hall Rental Fees	500	500	500	500	-	
355 011 Public Utility Tax	950	950	950	950	-	
355 080 Beverage License Refund	800	900	1,150	1,150	-	
355 123 Foreign Casualty Insurance Tax	12,415	13,106	12,867	13,234	367	
355 130 Foreign Fire Insurance Tax	14,282	20,659	11,729	13,206	1,477	
357 070 Recreation Allocation	2,700	2,200	2,200	-	(2,200)	
361 303 Zoning Fees	2,000	2,000	2,000	2,000	-	
361 350 Lien Letters	200	200	200	200	-	
362 115 Police Reports	750	750	750	750	-	
362 400 UCC Permit Fees	1,000	1,000	1,000	1,000	-	
387 001 Snow Removal Allocation	4,230	4,230	4,230	4,347	117	
	708,611	739,786	734,317	739,226	4,909	
Total Assessed Valuation of Borough	21,553,910	21,617,540	21,692,650	22,253,450	560,800	
1 mill =	21,554	21,617	21,693	22,253	560	
TOTAL TAX RATE - ALL FUNDS (Mills)	19.77	20.77	20.77	20.77		

Line item(s) that have changed (+ or -) are printed in **RED**

GENERAL FUND

						DIFFERENCE	
400	General Government	2011	2012	2013	2014	2013-2014	CHANGES
400 111	Council Salary	5,400	5,400	5,400	5,400	-	
400 112	Mayor Salary	1,020	1,020	1,020	1,020	-	
400 113	Council President Salary	1,020	1,020	1,020	1,020	-	
400 121	Secretary-Treasurer Salary	34,565	35,691	36,816	37,941	1,125	
400 155	Vision Plan	107	107	107	107	-	
400 160	Pension Contribution	1,774	1,872	1,838	1,891	53	
400 161	Social Security	3,213	3,300	3,386	3,472	86	
400 162	Unemployment Compensation Ins	332	556	591	429	(162)	
400 210	Office Supplies	1,000	1,000	1,000	1,000	-	
400 300	Miscellaneous	1,000	1,000	1,000	1,000	-	
400 311	Auditor's Fees	6,000	6,000	6,000	6,000	-	
400 312	Pension Administration	295	295	295	295	-	
400 314	Ordinance Codification	2,000	2,000	2,000	2,000	-	
400 321	Telephone	1,600	1,600	1,600	1,100	(500)	
400 322	Internet (Office & Sign)				1,710	1,710	
400 325	Postage	1,000	1,000	1,000	1,000	-	
400 330	Transit Authority	1,295	1,360	1,443	1,515	72	
400 340	Advertisement	3,500	3,500	3,500	3,500	-	
400 374	Equipment Maintenance	1,200	1,200	1,200	1,200	-	
400 420	Dues & Subscriptions	1,010	1,010	1,600	1,600	-	
400 540	Mutual Aid Allocation	500	500	500	500	-	
400 542	Library Allocation	1,000	1,000	1,000	1,000	-	
400 760	New Copier Purchase	1,980	1,980	2,160	2,160	-	
		70,811	72,411	74,476	76,860	2,384	
403	Tax Collection						
403 114	Tax Collector Commission	19,750	20,482	16,132	16,132	-	
403 161	Social Security	1,511	1,567	1,234	1,234	-	
403 210	Office Supplies	1,750	1,750	1,750	1,750	-	
403 357	Bond	150	150	150	150	-	
		23,161	23,949	19,266	19,266	-	
404	Legal						
404 131	Solicitor's Fees	12,000	12,000	12,000	12,000	-	
		12,000	12,000	12,000	12,000	-	
	TOTAL ADMINISTRATION	105,972	108,360	105,742	108,126	2,384	

GENERAL FUND

						DIFFERENCE	
409	Buildings & Grounds	2011	2012	2013	2014	2013-2014	CHANGES
409 143	Part-time Wages	9,546	9,546	9,800	9,800	-	
409 161	Social Security	730	730	750	750	-	
409 162	Unemployment Compensation Ins	396	663	681	480	(201)	
409 220	Operating Supplies	400	400	400	400	-	
409 226	Cleaning Supplies	250	250	250	250	-	
409 231	Gas & Oil	1,400	1,400	1,400	1,400	-	
409 361	Electric	10,750	10,750	10,750	10,750	-	
409 362	Natural Gas	13,950	13,950	13,950	13,950	-	
409 366	Water	1,000	1,000	1,000	1,000	-	
409 371	Grounds Maintenance	1,000	1,000	1,000	1,000	-	
409 373	Building Maintenance	9,000	9,000	9,000	9,000	-	
409 375	Alarm System	1,260	1,260	1,260	1,260	-	
409 451	Vehicle Maintenance	1,000	1,000	1,000	1,000	-	
409 600	Special Projects	5,000	6,000	6,000	11,000	5,000	
409 601	Building Improvement Fund	10,000	9,000	9,000	9,000	-	
	TOTAL BUILDINGS & GROUNDS	65,682	65,949	66,241	71,040	4,799	

GENERAL FUND

						DIFFERENCE	
410	Police Department	2011	2012	2013	2014	2013-2014	CHANGES
410 122	Chief of Police Salary	46,942	48,442	49,942	51,442	1,500	
410 134	Sergeant Salary	43,052	44,552	46,052	47,552	1,500	
410 143	Part-time Wages	63,698	67,538	70,048	70,698	650	
410 156	Health Insurance	15,804	15,126	15,759	10,976	(4,783)	
410 160	Pension Contribution	7,094	7,489	7,353	7,562	209	
410 161	Social Security	12,640	13,447	13,925	14,296	371	
410 162	Unemployment Compensation Ins	3,476	6,173	6,552	3,938	(2,614)	
410 171	Supervisory Training	1,025	1,025	1,025	1,025	-	
410 174	Training Wages	800	2,259	2,343	2,386	43	
410 182	Longevity	2,886	3,351	3,831	4,326	495	
410 183	Overtime	2,000	2,000	2,000	2,568	568	
410 186	Sick Leave Accumulation	2,596	2,932	2,932	2,932	-	
410 187	Replacement Wages	3,000	3,104	3,219	3,281	62	
410 188	Court Wages	1,550	1,604	1,664	1,694	30	
410 210	Office Supplies	350	350	350	350	-	
410 220	Operating Supplies	800	800	800	800	-	
410 231	Gas & Oil	8,500	8,500	8,500	8,500	-	
410 238	Uniform Allowance	2,700	3,250	3,250	3,250	-	
410 242	Ammunition	250	250	800	800	-	
410 260	Minor Equipment	-	500	500	500	-	
410 300	Miscellaneous	400	400	400	400	-	
410 312	Pension Administration	2,000	2,000	2,000	2,000	-	
410 321	Telephone	2,700	2,700	2,700	2,150	(550)	
410 322	Internet				570	570	
410 325	Postage	204	204	204	204	-	
410 327	Radio Maintenance	800	800	800	800	-	
410 374	Equipment Maintenance	1,315	1,315	1,315	1,315	-	
410 451	Vehicle Maintenance	5,000	5,000	5,000	5,000	-	
410 452	Car Wash	700	700	700	750	50	
410 453	Dog Control	1,080	1,080	1,080	1,080	-	
410 454	Call Contract	5,600	5,600	6,500	7,000	500	
410 460	Training Service Fees			500	500	-	
410 760	Police Car Purchase	7,300	7,300	-	-	-	
410 761	Police Car Fund	14,467	14,467	14,467	14,467	-	
	TOTAL POLICE DEPARTMENT	260,729	274,258	276,511	275,112	(1,399)	

GENERAL FUND

		2011	2012	2013	2014	DIFFERENCE 2013-2014	CHANGES
411	Fire Department						
411 220	Operating Supplies	500	500	500	500	-	
411 231	Gas & Oil	1,200	2,000	2,000	2,200	200	
411 232	Diesel Fuel	3,841	3,841	3,841	3,841	-	
411 260	Minor Equipment	3,500	4,000	4,000	4,000	-	
411 321	Telephone	1,400	900	900	900	-	
411 327	Radio Maintenance	700	700	700	500	(200)	
411 363	Hydrant Rental	2,955	2,955	2,955	2,955	-	
411 374	Equipment Maintenance	700	700	700	700	-	
411 451	Vehicle Maintenance	6,000	6,000	6,000	6,000	-	
411 533	Relief Association	14,282	20,659	11,729	13,206	1,477	
411 750	Major Equipment	8,000	7,200	7,200	7,200	-	
411 752	Major Equipment (Air Masks)	1,800	1,800	1,800	1,800	-	
	TOTAL FIRE DEPARTMENT	44,878	51,255	42,325	43,802	1,477	
413	Fire Prevention Bureau						
413 135	Fire Marshal Salary				900	900	
413 161	Social Security				69	69	
413 162	Unemployment Compensation Ins				44	44	
413 300	Miscellaneous	-	-	-	185	185	
	TOTAL FIRE PREVENTION BUREAU	-	-	-	1,198	1,198	

GENERAL FUND

		2011	2012	2013	2014	DIFFERENCE 2013-2014	CHANGES
414	Planning & Zoning						
414 131	Solicitor's Fees	500	500	500	500	-	
414 133	Zoning Officer Salary	1,800	1,800	1,800	1,800	-	
414 135	Code Enforcement Officer Salary	1,800	1,800	1,800	1,800	-	
414 161	Social Security	275	275	275	275	-	
414 162	Unemployment Compensation Ins	149	250	250	176	(74)	
414 210	Office Supplies	500	500	500	500	-	
414 321	Telephone	540	540	540	540	-	
414 340	Postage	500	500	500	500	-	
	TOTAL PLANNING & ZONING	6,064	6,165	6,165	6,091	(74)	
415	Emergency Management						
415 300	Miscellaneous	435	185	185	300	115	
415 321	Telephone	350	600	600	300	(300)	
	TOTAL EMERGENCY MANAGEMENT	785	785	785	600	(185)	

GENERAL FUND

						DIFFERENCE	
430	Street Department	2011	2012	2013	2014	2013-2014	CHANGES
430 132	Electrician Salary	2,400	2,400	2,400	2,400	-	
430 141	Foreman Wages	21,050	21,778	22,766	23,449	683	
430 143	Part-time Wages	26,624	27,768	28,912	29,780	868	
430 144	Full-time Wages	15,199	15,407	16,296	16,785	489	
400 155	Vision Plan	214	214	214	214	-	
430 156	Health Insurance	7,902	11,311	15,326	5,488	(9,838)	
430 160	Pension Contribution	3,547	3,745	3,676	3,781	105	
430 161	Social Security	5,185	5,344	5,575	5,807	232	
430 162	Unemployment Compensation Ins	764	1,279	1,348	975	(373)	
430 163	Drug & Alcohol Testing	400	400	200	200	-	
430 183	Overtime	2,500	2,500	2,500	3,500	1,000	
430 220	Operating Supplies	250	250	250	250	-	
430 231	Gas & Oil	2,100	2,100	2,100	1,000	(1,100)	
430 232	Diesel Fuel	1,500	1,500	1,500	2,600	1,100	
430 238	Clothing Allowance	350	350	350	350	-	
430 245	Street Maintenance Supplies	2,500	2,500	2,500	2,500	-	
430 246	Street Signs	1,500	1,700	1,200	1,200	-	
430 260	Minor Equipment	500	500	500	500	-	
430 261	Small Tools	500	500	500	500	-	
430 300	Miscellaneous	700	700	700	700	-	
430 312	Pension Administration	1,300	1,300	1,300	1,300	-	
430 313	Engineering Fees	3,000	3,000	3,000	3,000	-	
430 321	Telephone	1,800	1,800	1,100	1,100	-	
430 451	Vehicle Maintenance	3,000	3,000	3,000	3,000	-	
430 457	One Call Contract	250	250	250	250	-	
430 600	Special Projects	4,000	3,800	3,800	8,546	4,746	
		109,035	115,396	121,263	119,175	(2,088)	
433	Traffic Signals						
433 361	Electric	2,000	2,000	2,000	2,000	-	
433 370	Maintenance	1,400	1,400	400	400	-	
		3,400	3,400	2,400	2,400	-	
434	Street Lights						
434 361	Electric	25,000	25,000	25,000	25,000	-	
		25,000	25,000	25,000	25,000	-	
	TOTAL STREET DEPARTMENT	137,435	143,796	148,663	146,575	(2,088)	

GENERAL FUND

		2011	2012	2013	2014	DIFFERENCE 2013-2014	CHANGES
452	Recreation						
452 143	Part-time Wages	9,280	9,280	9,280	9,280	-	
452 161	Social Security	710	710	710	710	-	
452 162	Unemployment Compensation Ins	385	645	645	455	(190)	
452 300	Miscellaneous	290	290	290	290	-	
452 371	Field Maintenance	3,140	3,140	3,140	3,140	-	
452 532	Recreation Bd Allocation	6,000	6,000	6,000	6,000	-	
452 600	Special Projects	7,800	7,800	7,800	7,800	-	
454 371	Park Maintenance	1,000	1,000	1,000	1,000	-	
	TOTAL RECREATION	28,605	28,865	28,865	28,675	(190)	

GENERAL FUND

		2011	2012	2013	2014	DIFFERENCE 2013-2014	CHANGES
486	Insurance						
486 153	Disability Ins	3,624	3,624	3,729	3,729	-	
486 158	Life Ins	1,163	1,163	1,163	1,163	-	
486 351	Public Officials Liability	2,418	2,000	2,000	2,000	-	
486 352	General Liability	2,510	2,010	2,010	2,010	-	
486 353	Police Professional Liability	5,554	4,000	4,000	4,000	-	
486 354	Workers Compensation Ins	19,880	18,000	19,993	19,993	-	
486 355	Vehicle Collision Ins	8,921	11,200	9,857	9,857	-	
486 356	Property Ins	10,737	8,000	8,000	8,000	-	
486 357	Secretary-Treasurer Bond	80	80	80	80	-	
486 359	Official's Bond	150	150	200	200	-	
	TOTAL INSURANCE	55,037	50,227	51,032	51,032	-	
480	Miscellaneous (Reserve for Emergencies)	3,424	10,126	7,988	6,975	(1,013)	
	TOTAL GENERAL FUND RECEIPTS	708,611	739,786	734,317	739,226	4,909	
	TOTAL GENERAL FUND EXPENDITURES	708,611	739,786	734,317	739,226	4,909	
	PROJECTED SURPLUS (DEFICIT)	(0)	-	0	(0)	0	

VFD CAPITAL RESERVE FUND

		2011	2012	2013	2014	DIFFERENCE 2013-2014	CHANGES
RECEIPTS							
301 100	Real Estate Property Tax (1.00 Mills)	21,626	21,626	21,626	21,626	-	
301 400	Real Estate Tax Delinquent	1,218	1,218	1,218	1,218	-	
341	Interest Earned	25	5	5	-	(5)	
		<u>22,869</u>	<u>22,849</u>	<u>22,849</u>	<u>22,844</u>	(5)	
EXPENDITURES							
471	Debt Principal	7,277	7,277	8,721	8,927	206	
472	Debt Interest	15,592	15,572	2,863	2,657	(206)	
	Balance Placed Into Reserve	-	-	11,265	11,260	(5)	
		<u>22,869</u>	<u>22,849</u>	<u>22,849</u>	<u>22,844</u>	(5)	

LIQUID FUELS FUND

		2011	2012	2013	2014	DIFFERENCE 2013-2014	CHANGES
RECEIPTS							
341	Interest Earned	25	5	5	-	(5)	
355 050	Liquid Fuels Allocation	46,590	46,331	44,144	43,771	(373)	
		<u>46,615</u>	<u>46,336</u>	<u>44,149</u>	<u>43,771</u>	(378)	
EXPENDITURES							
430 760	Truck Purchase	12,548	7,548	8,800	8,800	-	
432	Snow Removal	22,000	26,721	26,721	26,343	(378)	
472	Road Reconstruction	12,067	12,067	8,628	8,628	-	
		<u>46,615</u>	<u>46,336</u>	<u>44,149</u>	<u>43,771</u>	(378)	

CAPITAL RESERVE FUND

		2011	2012	2013	2014	DIFFERENCE 2013-2014	CHANGES
RECEIPTS							
301 100	Real Estate Property Tax (.40 Mills)	8,650	8,650	8,650	8,650	-	
301 400	Real Estate Tax Delinquent	609	609	609	609	-	
341	Interest Earned	10	2	2	-	(2)	
		<u>9,269</u>	<u>9,261</u>	<u>9,261</u>	<u>9,259</u>	(2)	
EXPENDITURES							
430 760	Truck Purchase	6,025	6,025	6,025	6,025	-	
	Balance Placed Into Reserve	<u>3,244</u>	<u>3,236</u>	<u>3,236</u>	<u>3,234</u>	(2)	
		<u>9,269</u>	<u>9,261</u>	<u>9,261</u>	<u>9,259</u>	(2)	

STREET IMPROVEMENT FUND

		2011	2012	2013	2014	DIFFERENCE 2013-2014	CHANGES
RECEIPTS							
301 100	Real Estate Property Tax (3.00 Mills)	64,807	64,807	64,807	64,807	-	
301 400	Real Estate Tax Delinquent	3,043	3,043	3,043	3,043	-	
341	Interest Earned	50	10	10	-	(10)	
		<u>67,900</u>	<u>67,860</u>	<u>67,860</u>	<u>67,850</u>	(10)	
EXPENDITURES							
439	Road Reconstruction	37,818	38,279	67,860	67,850	(10)	
471	Debt Principal - Street Paving	28,571	28,571	-	-	-	
472	Debt Interest - Street Paving	1,511	1,010	-	-	-	
		<u>67,900</u>	<u>67,860</u>	<u>67,860</u>	<u>67,850</u>	(10)	

PARK FUND

RECEIPTS		2011	2012	2013	2014	DIFFERENCE	CHANGES
						2013-2014	
341	Interest Earned	25	2	2	-	(2)	
342 104	Park Fees	1,700	1,700	1,700	1,700	-	
		1,725	1,702	1,702	1,700	(2)	
EXPENDITURES							
454 143	Part-time Wages	300	300	300	300	-	
454 161	Social Security	23	23	23	23	-	
454 162	Unemployment Compensation Ins	12	12	21	15	(6)	
454 220	Operating Supplies	200	200	200	200	-	
454 226	Cleaning Supplies	125	125	125	125	-	
454 300	Miscellaneous	915	892	883	887	4	
454 361	Electric	150	150	150	150	-	
		1,725	1,702	1,702	1,700	(2)	

SANITATION FUND

RECEIPTS		2011	2012	2013	2014	DIFFERENCE	CHANGES
						2013-2014	
341	Interest Earned	100	100	100	-	(100)	
364 301	Garbage Fees	207,607	215,263	223,217	223,217	-	
364 901	Solid Waste Disposal Permits	100	100	100	200	100	
		207,807	215,463	223,417	223,417	-	
EXPENDITURES							
427 121	Secretary-Treasurer Salary	11,522	11,897	12,272	12,647	375	
427 141	Foreman Wages	21,050	21,778	22,766	23,449	683	
427 143	Part-time Wages	26,624	27,768	28,912	29,780	868	
427 144	Full-time Wages	18,477	18,830	19,917	20,515	598	
427 156	Health Insurance	7,902	11,311	15,326	5,488	(9,838)	
427 161	Social Security	5,942	6,141	6,416	6,609	193	
427 162	Unemployment Compensation Ins	664	1,112	1,182	858	(324)	
427 210	Office Supplies	1,500	1,500	1,500	1,500	-	
427 232	Diesel Fuel	7,000	7,000	9,000	10,445	1,445	
427 238	Clothing Allowance	350	350	350	350	-	
427 300	Miscellaneous	1,130	1,130	630	630	-	
427 321	Telephone	500	500	200	200	-	
427 325	Postage	1,500	1,500	1,000	1,000	-	
427 355	Vehicle Collision Ins	1,646	1,646	1,646	1,646	-	
427 365	Landfill	60,000	61,000	54,000	58,800	4,800	
427 374	Dumpster Maintenance & Replacement	5,000	5,000	5,000	5,000	-	
427 451	Vehicle Maintenance	13,000	8,000	10,500	10,500	-	
427 760	Truck Purchase	24,000	29,000	32,800	34,000	1,200	
		207,807	215,463	223,417	223,417	(0)	

BUDGET SUMMARY - ALL FUNDS

RECEIPTS		2011	2012	2013	2014	DIFFERENCE	CHANGES
						2013-2014	
300	Taxes	700,987	725,704	726,904	732,052	5,148	
320	Licenses & Permits	42,000	42,000	42,000	42,000	-	
330	Fines & Forfeits	25,500	25,500	27,750	27,750	-	
340	Interest, Rents & Royalties	2,685	2,364	2,364	2,240	(124)	
350	Intergovernmental Revenue	77,737	84,146	73,040	72,311	(729)	
360	Charges for Services	211,657	219,313	227,267	227,367	100	
380	Miscellaneous Revenue	4,230	4,230	4,230	4,347	117	
		<u>1,064,796</u>	<u>1,103,257</u>	<u>1,103,555</u>	<u>1,108,067</u>	<u>4,512</u>	
EXPENDITURES							
400	General Government	171,654	174,309	171,983	179,166	7,183	
410	Public Safety	312,456	332,463	325,786	326,803	1,017	
420	Health & Welfare	207,807	215,463	223,417	223,417	(0)	
430	Roads & Streets	215,826	222,369	258,069	255,593	(2,476)	
450	Recreation & Parks	30,330	30,567	30,567	30,375	(192)	
470	Debt Service	65,018	64,497	20,212	20,212	-	
480	Insurance/Miscellaneous	58,461	60,353	59,020	58,007	(1,013)	
	Balance Placed Into Reserve	3,244	3,236	14,501	14,494	(7)	
		<u>1,064,796</u>	<u>1,103,257</u>	<u>1,103,555</u>	<u>1,108,067</u>	<u>4,512</u>	
	% INCREASE					0.4%	
	PROJECTED SURPLUS (DEFICIT)	0	0	0	(0)	(0)	

TOTAL FIRE DEPT. EXPENDITURES

411	Fire Department	<u>2014</u>
411 220	Operating Supplies	500
411 231	Gas & Oil	2,200
411 232	Diesel Fuel	3,841
411 260	Minor Equipment	4,000
411 321	Telephone	900
411 327	Radio Maintenance	500
411 363	Hydrant Rental	2,955
411 374	Equipment Maintenance	700
411 451	Vehicle Maintenance	6,000
411 533	Relief Association	-
411 750	Major Equipment	7,200
411 752	Major Equipment (Air Masks)	<u>1,800</u>
		30,596
409	Buildings & Grounds (1/2 of all building related expenses)	
409 361	Electric	5,375
409 362	Natural Gas	6,975
409 366	Water	500
409 373	Building Maintenance	4,500
409 601	Building Improvement Fund	<u>4,500</u>
		21,850
	VFD CAPITAL RESERVE FUND	
471	Debt Principal	8,927
472	Debt Interest	2,657
	Balance Placed Into Reserve	<u>11,260</u>
		22,844
	TOTAL FIRE DEPT. EXPENDITURES	<u>75,290</u>