

Borough of South Greensburg  
**2015 PROPOSED BUDGET**

11/10/2014

GENERAL FUND

RECEIPTS	2012	2013	2014	2015	DIFFERENCE 2014-2015	CHANGES
301 100 Real Estate Property Tax (16.37 Mills)	354,017	354,017	354,017	354,017	-	
301 400 Real Estate Tax Delinquent	21,534	21,534	18,534	18,534	-	
310 101 Real Estate Transfer Tax	19,000	19,000	19,000	19,000	-	
310 211 Earned Income Tax	188,000	188,000	191,148	198,148	7,000	
310 510 Local Services Tax	42,000	43,000	48,000	48,000	-	
310 700 Mechanical Device Tax	1,200	1,400	1,400	1,650	250	
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	25,000	25,000	25,000	-	
331 110 State Police Fines	2,000	2,000	2,000	2,000	-	
331 120 Borough Fines	500	750	750	750	-	
341 Interest Earned	40	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	900	1,150	1,150	1,150	-	
355 123 Foreign Casualty Insurance Tax	13,106	12,867	13,234	13,462	228	
355 130 Foreign Fire Insurance Tax	20,659	11,729	13,206	12,623	(583)	
355 300 Impact Fees				4,866	4,866	
357 070 Recreation Allocation	2,200	2,200	-	-	-	
361 303 Zoning Fees	2,000	2,000	2,000	2,300	300	
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	1,500	500	
387 001 Snow Removal Allocation	4,230	4,230	4,347	4,424	77	
	739,786	734,317	739,226	751,864	12,638	
Total Assessed Valuation of Borough	21,617,540	21,692,650	22,214,200	22,432,880	218,680	
1 mill =	21,617	21,693	22,214	22,433	219	
TOTAL TAX RATE - ALL FUNDS (Mills)	20.77	20.77	20.77	20.77		

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

## GENERAL FUND

						DIFFERENCE	
400	General Government	2012	2013	2014	2015	2014-2015	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	Borough Secretary Salary	35,691	36,816	37,941	39,066	1,125	
400 155	Vision Plan	107	107	107	107	-	
400 160	Pension Contribution	1,872	1,838	1,891	1,923	32	
400 161	Social Security	3,300	3,386	3,472	3,558	86	
400 162	Unemployment Compensation Ins	556	591	429	249	(179)	
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	1,100	1,100	-	
400 322	Internet (Office & Sign)			1,710	1,710	-	
400 325	Postage	1,000	1,000	1,000	1,000	-	
400 330	Transit Authority	1,360	1,443	1,515	1,618	103	
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	1,600	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	2,160	2,160	2,160	-	
		72,411	74,476	76,860	78,026	1,167	
403	Tax Collection						
403 114	Tax Collector Commission	20,482	16,132	16,132	16,132	-	
403 161	Social Security	1,567	1,234	1,234	1,234	-	
403 210	Office Supplies	1,750	1,750	1,750	1,750	-	
403 357	Bond	150	150	150	150	-	
		23,949	19,266	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	108,360	105,742	108,126	109,292	1,167	

## GENERAL FUND

		2012	2013	2014	2015	DIFFERENCE 2014-2015	CHANGES
409	Buildings & Grounds						
409 143	Part-time Wages	9,546	9,800	9,800	9,800	-	
409 161	Social Security	730	750	750	750	-	
409 162	Unemployment Compensation Ins	663	681	480	279	(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	6,000	6,000	11,000	11,000	-	
409 601	Building Improvement Fund	9,000	9,000	9,000	9,000	-	
	TOTAL BUILDINGS & GROUNDS	65,949	66,241	71,040	70,839	(201)	

## GENERAL FUND

						DIFFERENCE	
410	Police Department	2012	2013	2014	2015	2014-2015	CHANGES
410 122	Chief of Police Salary	48,442	49,942	51,442	53,042	1,600	
410 134	Sergeant Salary	44,552	46,052	47,552	49,152	1,600	
410 143	Part-time Wages	67,538	70,048	70,698	72,430	1,732	
410 156	Health Insurance	15,126	15,759	10,976	12,473	1,497	
410 157	HRA				3,750	3,750	
410 160	Pension Contribution	7,489	7,353	7,562	7,693	131	
410 161	Social Security	13,447	13,925	14,296	14,726	430	
410 162	Unemployment Compensation Ins	6,173	6,552	3,938	2,778	(1,160)	
410 171	Supervisory Training	1,025	1,025	1,025	1,025	-	
410 174	Training Wages	2,259	2,343	2,386	2,444	58	
410 182	Longevity	3,351	3,831	4,326	4,837	511	
410 183	Overtime	2,000	2,000	2,568	2,568	-	
410 186	Sick Leave Accumulation	2,932	2,932	2,932	2,932	-	
410 187	Replacement Wages	3,104	3,219	3,281	3,361	80	
410 188	Court Wages	1,604	1,664	1,694	1,731	37	
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	3,250	3,250	3,250	3,250	-	
410 242	Ammunition	250	800	800	800	-	
410 260	Minor Equipment	500	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	2,150	2,150	-	
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	750	750	-	
410 453	Dog Control	1,080	1,080	1,080	1,080	-	
410 454	Call Contract	5,600	6,500	7,000	7,000	-	
410 460	Training Service Fees		500	500	500	-	
410 760	Police Car Purchase	7,300	-	-	-	-	
410 761	Police Car Fund	14,467	14,467	14,467	14,467	-	
	TOTAL POLICE DEPARTMENT	274,258	276,511	275,112	285,378	10,266	

## GENERAL FUND

		2012	2013	2014	2015	DIFFERENCE 2014-2015	CHANGES
411	Fire Department						
411 220	Operating Supplies	500	500	500	500	-	
411 231	Gas & Oil	2,000	2,000	2,200	2,200	-	
411 232	Diesel Fuel	3,841	3,841	3,841	3,841	-	
411 260	Minor Equipment	4,000	4,000	4,000	4,000	-	
411 321	Telephone	900	900	900	900	-	
411 327	Radio Maintenance	700	700	500	500	-	
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	20,659	11,729	13,206	12,623	(583)	
411 750	Major Equipment	7,200	7,200	7,200	7,200	-	
411 752	Major Equipment (Air Masks)	1,800	1,800	1,800	1,800	-	
	TOTAL FIRE DEPARTMENT	51,255	42,325	43,802	43,219	(583)	
413	Fire Pevention Bureau						
413 135	Fire Marshal Salary			900.00	900.00	-	
413 161	Social Security			69.00	69.00	-	
413 162	Unemployment Compensation Ins			44.00	44.00	-	
413 300	Miscellaneous			185.00	185.00	-	
	TOTAL FIRE PREVENTION BUREAU			1,198.00	1,198.00	-	
415	Emergency Management						
415 300	Miscellaneous	185	185	300	300	-	
415 374	Telephone	600	600	300	300	-	
	TOTAL EMERGENCY MANAGEMENT	785	785	600	600	-	

## GENERAL FUND

		2012	2013	2014	2015	DIFFERENCE 2014-2015	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	250	250	176	103	(73)	
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	6,165	6,165	6,091	6,018	(73)	

## GENERAL FUND

						DIFFERENCE	
430	Street Department	2012	2013	2014	2015	2014-2015	CHANGES
430 132	Electrician Salary	2,400	2,400	2,400	2,400	-	
430 141	Foreman Wages	21,778	22,766	23,449	24,014	565	
430 143	Part-time Wages	27,768	28,912	29,780	25,776	(4,004)	
430 144	Full-time Wages	15,407	16,296	16,785	17,419	634	
400 155	Vision Plan	214	214	214	214	-	
430 156	Health Insurance	11,311	15,326	5,488	6,237	749	
430 157	HRA				1,875	1,875	
430 160	Pension Contribution	3,745	3,676	3,781	3,846	65	
430 161	Social Security	5,344	5,575	5,807	5,631	(176)	
430 162	Unemployment Compensation Ins	1,279	1,348	975	567	(408)	
430 163	Drug & Alcohol Testing	400	200	200	200	-	
430 183	Overtime	2,500	2,500	3,500	4,000	500	
430 220	Operating Supplies	250	250	250	250	-	
430 231	Gas & Oil	2,100	2,100	1,000	1,000	-	
430 232	Diesel Fuel	1,500	1,500	2,600	2,600	-	
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	1,700	1,200	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	1,100	1,100	1,100	-	
430 451	Vehicle Maintenance	3,000	3,000	3,000	5,000	2,000	
430 457	One Call Contract	250	250	250	250	-	
430 600	Special Projects	3,800	3,800	8,546	6,746	(1,800)	
		115,396	121,263	119,175	119,175	0	
433	Traffic Signals						
433 361	Electric	2,000	2,000	2,000	2,000	-	
433 370	Maintenance	1,400	400	400	400	-	
		3,400	2,400	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	143,796	148,663	146,575	146,575	0	



## GENERAL FUND

		2012	2013	2014	2015	DIFFERENCE 2014-2015	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	645	645	455	264	(191)	
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	28,865	28,865	28,675	28,484	(191)	

## GENERAL FUND

		2012	2013	2014	2015	DIFFERENCE 2014-2015	CHANGES
486	Insurance						
486 153	Disability Ins	3,624	3,729	3,729	3,729	-	
486 158	Life Ins	1,163	1,163	1,163	1,163	-	
486 351	Public Officials Liability	2,000	2,000	2,000	2,356	356	
486 352	General Liability	2,010	2,010	2,010	2,277	267	
486 353	Police Professional Liability	4,000	4,000	4,000	4,208	208	
486 354	Workers Compensation Ins	18,000	19,993	19,993	29,498	9,505	
486 355	Vehicle Collision Ins	11,200	9,857	9,857	2,853	(7,004)	
486 356	Property Ins	8,000	8,000	8,000	8,466	466	
486 357	Borough Secretary Bond	80	80	80	80	-	
486 359	Official's Bond	150	200	200	200	-	
	TOTAL INSURANCE	50,227	51,032	51,032	54,830	3,798	
480	Miscellaneous (Reserve for Emergencies)	10,126	7,988	6,975	5,430	(1,545)	
	TOTAL GENERAL FUND RECEIPTS	739,786	734,317	739,226	751,864	12,638	
	TOTAL GENERAL FUND EXPENDITURES	739,786	734,317	739,226	751,864	12,638	
	PROJECTED SURPLUS (DEFICIT)	-	0	(0)	0	0	

## VFD CAPITAL RESERVE FUND

		2012	2013	2014	2015	DIFFERENCE 2014-2015	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	5	5	-	-	-	
		<u>22,849</u>	<u>22,849</u>	<u>22,844</u>	<u>22,844</u>	-	
EXPENDITURES							
471	Debt Principal	7,277	8,721	8,927	9,061	134	
472	Debt Interest	15,572	2,863	2,657	2,523	(134)	
	Balance Placed Into Reserve	-	11,265	11,260	11,260	-	
		<u>22,849</u>	<u>22,849</u>	<u>22,844</u>	<u>22,844</u>	-	

## LIQUID FUELS FUND

		2012	2013	2014	2015	DIFFERENCE 2014-2015	CHANGES
RECEIPTS							
341	Interest Earned	5	5		-	-	
355 050	Liquid Fuels Allocation	46,331	44,144	43,771	52,046	8,275	
		<u>46,336</u>	<u>44,149</u>	<u>43,771</u>	<u>52,046</u>	<u>8,275</u>	
EXPENDITURES							
430 760	Truck Purchase	7,548	8,800	8,800	8,800	-	
432	Snow Removal	26,721	26,721	26,343	34,618	8,275	
439	Road Reconstruction	12,067	8,628	8,628	8,628	-	
		<u>46,336</u>	<u>44,149</u>	<u>43,771</u>	<u>52,046</u>	<u>8,275</u>	

CAPITAL RESERVE FUND

		2012	2013	2014	2015	DIFFERENCE 2014-2015	CHANGES
<b>RECEIPTS</b>							
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	2	2	-	-	-	
		<u>9,261</u>	<u>9,261</u>	<u>9,259</u>	<u>9,259</u>	-	
<b>EXPENDITURES</b>							
430 760	Truck Purchase	6,025	6,025	6,025	6,025	-	
	Balance Placed Into Reserve	<u>3,236</u>	<u>3,236</u>	<u>3,234</u>	<u>3,234</u>	-	
		<u>9,261</u>	<u>9,261</u>	<u>9,259</u>	<u>9,259</u>	-	

STREET IMPROVEMENT FUND

		2012	2013	2014	2015	DIFFERENCE 2014-2015	CHANGES
<b>RECEIPTS</b>							
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	10	10	-	-	-	
		<u>67,860</u>	<u>67,860</u>	<u>67,850</u>	<u>67,850</u>	-	
<b>EXPENDITURES</b>							
439	Road Reconstruction	38,279	67,860	67,850	67,850	-	
471	Debt Principal - Street Paving	28,571	-	-	-	-	
472	Debt Interest - Street Paving	1,010	-	-	-	-	
		<u>67,860</u>	<u>67,860</u>	<u>67,850</u>	<u>67,850</u>	-	

## PARK FUND

RECEIPTS		2012	2013	2014	2015	DIFFERENCE	CHANGES
						2014-2015	
341	Interest Earned	2	2	-	-	-	
342 104	Park Fees	1,700	1,700	1,700	1,700	-	
		<u>1,702</u>	<u>1,702</u>	<u>1,700</u>	<u>1,700</u>	-	
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	15	9	(6)	
454 220	Operating Supplies	200	200	200	200	-	
454 226	Cleaning Supplies	125	125	125	125	-	
454 300	Miscellaneous	892	892	887	893	6	
454 361	Electric	150	150	150	150	-	
		<u>1,702</u>	<u>1,702</u>	<u>1,700</u>	<u>1,700</u>	(0)	

## SANITATION FUND

RECEIPTS		2012	2013	2014	2015	DIFFERENCE	CHANGES
						2014-2015	
341	Interest Earned	100	100		-	-	
364 301	Garbage Fees	215,263	223,217	223,217	238,518	15,301	
364 901	Solid Waste Disposal Permits	100	100	200	200	-	
		<u>215,463</u>	<u>223,417</u>	<u>223,417</u>	<u>238,718</u>	<u>15,301</u>	
EXPENDITURES							
427 121	Borough Secretary Salary	11,897	12,272	12,647	13,022	375	
427 141	Foreman Wages	21,778	22,766	23,449	24,014	565	
427 143	Part-time Wages	27,768	28,912	29,780	25,776	(4,004)	
427 144	Full-time Wages	18,830	19,917	20,515	21,290	775	
427 156	Health Insurance	11,311	15,326	5,488	6,237	749	
427 157	HRA				1,875	1,875	
427 161	Social Security	6,141	6,416	6,609	6,434	(175)	
427 162	Unemployment Compensation Ins	1,112	1,182	858	499	(359)	
427 210	Office Supplies	1,500	1,500	1,500	1,500	-	
427 232	Diesel Fuel	7,000	9,000	10,445	12,445	2,000	
427 238	Clothing Allowance	350	350	350	350	-	
427 300	Miscellaneous	1,130	630	630	630	-	
427 321	Telephone	500	200	200	200	-	
427 325	Postage	1,500	1,000	1,000	1,000	-	
427 355	Vehicle Collision Ins	1,646	1,646	1,646	1,646	-	
427 365	Landfill	61,000	54,000	58,800	62,800	4,000	
427 374	Dumpster Maintenance & Replacement	5,000	5,000	5,000	7,500	2,500	
427 451	Vehicle Maintenance	8,000	10,500	10,500	12,500	2,000	
427 760	Truck Purchase	29,000	32,800	34,000	39,000	5,000	
		<u>215,463</u>	<u>223,417</u>	<u>223,417</u>	<u>238,718</u>	<u>15,301</u>	

## BUDGET SUMMARY - ALL FUNDS

RECEIPTS		2012	2013	2014	2015	DIFFERENCE	CHANGES
						2014-2015	
300	Taxes	725,704	726,904	732,052	739,302	7,250	
320	Licenses & Permits	42,000	42,000	42,000	42,000	-	
330	Fines & Forfeits	25,500	27,750	27,750	27,750	-	
340	Interest, Rents & Royalties	2,364	2,364	2,240	2,240	-	
350	Intergovernmental Revenue	84,146	73,040	72,311	85,097	12,786	
360	Charges for Services	219,313	227,267	227,367	243,468	16,101	
380	Miscellaneous Revenue	4,230	4,230	4,347	4,424	77	
		<u>1,103,257</u>	<u>1,103,555</u>	<u>1,108,067</u>	<u>1,144,281</u>	<u>36,214</u>	
EXPENDITURES							
400	General Government	174,309	171,983	179,166	180,132	966	
410	Public Safety	332,463	325,786	326,803	336,413	9,610	
420	Health & Welfare	215,463	223,417	223,417	238,718	15,301	
430	Roads & Streets	222,369	266,697	264,221	272,496	8,275	
450	Recreation & Parks	30,567	30,567	30,375	30,184	(191)	
470	Debt Service	64,497	11,584	11,584	11,584	-	
480	Insurance/Miscellaneous	60,353	59,020	58,007	60,260	2,253	
	Balance Placed Into Reserve	3,236	14,501	14,494	14,494	-	
		<u>1,103,257</u>	<u>1,103,555</u>	<u>1,108,067</u>	<u>1,144,281</u>	<u>36,214</u>	
% INCREASE						3.3%	
PROJECTED SURPLUS (DEFICIT)		0	(0)	(0)	0	(0)	

## TOTAL FIRE DEPT. EXPENDITURES

411	Fire Department	<u>2015</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	9,061
472	Debt Interest	2,523
	Balance Placed Into Reserve	<u>11,260</u>
		22,844
	TOTAL FIRE DEPT. EXPENDITURES	<u><u>75,290</u></u>