

**BOROUGH OF SWISSVALE
GENERAL FUND
2018 BUDGET**

GENERAL FUND

2018

Annual Budget

Ordinary Income/Expense

Income

301 · Real Estate Taxes

301.100 · Current

2,315,681.00

301.300 · Delinquent

200,000.00

301.400 · Eminent Domain Taxes

Total 301 · Real Estate Taxes

2,515,681.00

309 · Regional Asset Dist. Sales Tax

309.100 · Regional Asset Allocation

357,697.00

Total 309 · Regional Asset Dist. Sales Tax

357,697.00

310 · Local Enabling Taxes

310.100 · Real Estate Transfer

99,100.00

310.210 · EIT-Current

1,002,460.00

310.230 · EIT-Delinquent

60,700.00

310.510 · LST-Current

102,885.00

310.530 · LST-Delinquent

200.00

310.060 · Amusement Tax

20,000.00

310.360 · Business Privilege Tax

35,000.00

Total 310 · Local Enabling Taxes

1,320,345.00

320 · Licenses & Permits

321.900 · Special Events Permits

1,000.00

321.610 · Transient Retailers

900.00

321.700 · Electronic Mechanical Devices

22,000.00

321.800 · Cable Television Franchise

168,600.00

322.200 · Demolition of Property Receipts

322.400 · Sign Permits

1,000.00

322.410 · Zoning Permit

600.00

322.500 · Street Openings

25,000.00

Total 320 · Licenses & Permits

219,100.00

330 · Fines & Forfeits

331.100 · Magistrate's Fines-Police

27,500.00

331.120 · Magistrate Fines-Code Enforce

5,200.00

331.130 · State Fines

3,250.00

331.140 · Parking Tag Fines

13,800.00

331.150 · Restitution Account - 1	5,000.00
332.001 · Sherrif Sale Income	500.00
Total 330 · Fines & Forfeits	55,250.00
340 · Interest Earnings	
341.100 · Earnings from Temp. Investment	3,000.00
Total 340 · Interest Earnings	3,000.00
342 · Rents & Royalties	
342.100 · Rental of Building & Land	8,300.00
Total 342 · Rents & Royalties	8,300.00
350 · Intergovernmental Revenues	
350.001 · Police Grants	
350.100 · Fire Dept. Grants	15,000.00
354.070 · State Grant - Recreation	97,325.00
355.010 · Public Utility Realty Tax	4,400.00
358.300 · Pkwy Grass Cutting	3,070.00
355.004 · Beverage Licenses	2,100.00
355.009 · Marcellus Shale Impact Fee Dist	900.00
355.051 · State Pension Aid-Management	22,565.41
355.052 · State Pension Aid-Police	129,161.81
355.053 · State Pension Aid-Fire	120,258.16
355.070 · Foreigh Fire Insurance Tax	31,418.94
Total 350 · Intergovernmental Revenues	426,199.32
360 · Departmental Earnings	
363.501 · ICA Contracted Services-Solid Waste	46,012.50
363.502 · Comm. Contracted Svc-Solid Waste	20,000.00
361.340 · Zoning Hearings	1,600.00
361.500 · Map Sales	
362.100 · WHSD SRO Reimbursement	-
362.120 · Public Safety Detail Reimb.	20,000.00
362.140 · WHSD School Guard Reimbursement	52,620.54
362.110 · Police Reports	2,800.00
362.150 · Drug Task Force Reimbursement	52,000.00
362.210 · Fire Report	100.00
362.220 · CPR Classses	600.00
362.410 · Building Permits	27,000.00
362.450 · Occupancy Permits	47,875.00
362.470 · Vacant Property Registrations	15,000.00
362.501 · Lien Letters	8,800.00
362.502 · Dye Testing Cert	5,000.00
363.220 · Parking Permits	2,500.00
363.230 · Parking Meters	2,500.00
364.10 · Delinquent Sewage	

363.140 · Memorial Park Permit	1,800.00
365.500 · Animal Control Reimbursement	
Total 360 · Departmental Earnings	306,208.04
364 · Solid Waste Revenue	
364.300 · Garbage Collection	552,765.00
364.310 · Delinquent Garbage	150,000.00
364.500 · Sale of Recyclable	500.00
364.510 · Recycle Cart Sale	
Total 364 · Solid Waste Revenue	703,265.00
380 · Miscellaneous Receipts	
387.001 · Contributions & Donations	750.00
387.002 · Community Enrichment Contrib.	11,000.00
389.100 · Miscellaneous Receipts	2,400.00
389.101 · Newsletter Advertisers	8,000.00
389.102 · Open Records Income	100.00
389.103 · Healthcare Reimb-Employees	30,040.95
389.107 · LTD Reimbursement - Employees	280.80
389.105 · EMC Workers' Comp Dividend	4,300.00
389.106 · EMC-Property/Liability Dividend	1,770.00
391.100 · Sale of Property, Supplies	50,000.00
391.200 · Damage to Borough Property	6,000.00
Total 380 · Miscellaneous Receipts	114,641.75
392 · Interfund Operating Transfers	
392.351 · Transfer from Sewer Fund	198,000.00
Total 392 · Interfund Operating Transfers	198,000.00
393 · Proceeds Long Term Debt	
393.101 · Note Proceeds	108,917.42
Total 393 · Proceeds Long Term Debt	108,917.42
394.100 · TAN Proceeds	600,000.00
Total Income	6,936,604.53
Gross Profit	6,936,604.53
Expense	
400 · General Government	
400.105 · Salary Boro Council	17,500.00
400.106 · Salary Mayor	2,500.00
400.192 · FICA & Medicare	1,530.00
400.200 · Life Insurance	393.60
400.420 · Dues, Subs,Memberships	10,500.00
Total 400 · General Government	32,423.60

401 · Administration	
401.110 · Salary Borough Manager	22,402.50
401.114 · Salary Assistant Manager	11,201.25
401.112 · Salary Financial Administrator	57,632.62
401.113 · Salary Administrative Asst	34,505.00
401.115 · Salary Clerk/Secretary	18,000.00
401.111 · Office Manager	45,000.00
401.160 · Administration Intern	1,000.00
401.189 · Payment In Lieu of Benefits	5,600.63
401.190 · FICA & Medicare	14,943.66
401.195 · Workers Compensation	367.46
401.196 · Health Insurance	34,062.84
401.197 · Pension Expense	31,638.00
401.198 · Dental Expense	752.88
401.199 · Vision Expense	252.48
401.200 · Life Insurance Expense	768.00
401.201 · AD&D	14.40
401.203 · Long Term Disability	706.32
401.204 · Healthcare Reimbursement	2,000.00
401.210 · Materials & Supplies	2,000.00
401.215 · Postage	7,200.00
401.239 · General Expenses	5,000.00
401.312 · Risk Mgmt. Consulting Svcs.	24,000.00
401.320 · Communication Expenses-Phones	1,600.00
401.325 · Communication Exp.-Internet	1,300.00
401.340 · Advertising, Printing & Binding	3,500.00
401.350 · Boro Newsletter	24,000.00
401.420 · Dues, Subs, Memberships	5,500.00
401.452 · Contracted IT/Network Svcs.	3,000.00
401.453 · Contracted Web Design/Mtce.	3,000.00
401.750 · Small Tools & Minor Equipment	1,000.00
401.751 · Office Equipment Lease	4,300.00
Total 401 · Administration	366,248.05
402 · Financial Administration	
402.311 · Auditing Fees	10,995.00
402.317 · Payroll Processing Fees	10,900.00
402.390 · Bank Service Charges	2,000.00
Total 402 · Financial Administration	23,895.00
403 · Tax Collection	
403.105 · Salary Tax Collector	9,600.00
403.192 · FICA & Medicare	734.40
403.151 · Commission on Delinquent RE Tax	13,000.00
403.210 · Commission on Garbage Fee	18,000.00

403.453 · Commission on Earned Income	17,500.00
403.454 · Commission on LST	1,750.00
403.420 · EIT Collection Comm&Fees ACSTCC	600.00
403.400 · Court Costs & Liens	28,000.00
403.490 · General Expenses	1,000.00
403.239 · Materials & Supplies	1,000.00
403.750 · Small Tools & Minor Equipment	1,200.00
403.320 · Communications Expense	1,400.00
403.340 · Advertising, Printing & Binding	2,500.00
403.383 · Rental Expenses	4,200.00
403.270 · Software	1,450.00
Total 403 · Tax Collection	101,934.40
404 · Legal	
404.310 · Solicitor Professional Services	70,000.00
404.314 · Other Legal Counsel-Litigation	1,800.00
404.317 · Legal Transcripts	750.00
Total 404 · Legal	72,550.00
408 · Engineering	
408.313 · Engineering Services	4,956.81
Total 408 · Engineering	4,956.81
409 · Buildings & Plants	
409.235 · Janitorial Services	12,000.00
409.236 · Janitorial Supplies	8,500.00
409.239 · General Expenses	7,000.00
409.360 · Utility Charges	18,600.00
409.373 · Maintenance & Repairs	12,000.00
409.375 · Elevator Main Agreement	5,100.00
409.750 · Capital Purchase	
Total 409 · Buildings & Plants	63,200.00
410 · Police Department	
410.110 · Salary Police Chief	88,270.00
410.121 · Salary - Assistant Chief	81,960.00
410.122 · Salary Police Lts	146,944.41
410.123 · Salary - Police Sergeants	210,431.47
410.125 · Acting Sergeants	4,100.00
410.124 · Salary Police Officers	505,016.74
410.183 · Drug Task Force Wages	49,107.08
410.115 · Wages - Part Time Police	192,465.57
410.180 · Overtime Wages	23,000.00
410.172 · Police Holiday Pay	43,118.76
410.187 · Police Longevity	24,037.69
410.181 · Court Pay Overtime	24,000.00

410.182 · Comp Time Buy Back	52,000.00
410.188 · Traffic Control & Detail Wages	
410.191 · Uniform Allowance	16,125.00
410.192 · FICA & Medicare	35,853.67
410.195 · Workers Compensation	106,206.68
410.196 · Health Insurance	246,055.92
410.197 · Pension	220,894.00
410.198 · Dental	6,794.52
410.199 · Vision	1,695.24
410.200 · Life Insurance	7,623.60
410.201 · AD&D	360.00
410.203 · Long Term Disability	4,731.60
410.204 · Healthcare Reimbursement	13,000.00
410.210 · Office Supplies	600.00
410.231 · Vehicle Operating Exp	24,000.00
410.241 · General Supplies	5,000.00
410.242 · Police Protective Gear	3,000.00
410.249 · General Expenses	6,000.00
410.260 · Small Tools & Minor Equipment	2,000.00
410.270 · Contracted IT/Networking Svcs.	1,500.00
410.317 · K-9 Expenses	3,600.00
410.318 · Animal Control	2,500.00
410.320 · Communication Exp-Phones	4,800.00
410.325 · Communication Exp-Internet	5,900.00
410.329 · Communication Exp.-MDI Air Card	5,400.00
410.340 · Advertising, Printing & Binding	1,600.00
410.420 · Dues & Subscriptions	1,500.00
410.451 · Vehicle Maint & Repair	18,000.00
410.460 · Education & Training	2,500.00
410.740 · Major Equipment	38,475.00
410.750 · Office Equipment	2,500.00
410.741 · Lease Payments-Principal	49,058.84
410.742 · Lease Payments-Interest	3,165.45
Total 410 · Police Department	2,284,891.25
411 · Fire Dept. & Code Enforcement	
411.110 · Salary of Fire Chief	81,960.00
411.111 · Salary - Assistant Fire Chief	61,602.49
411.112 · Salaries- Shift Commanders	161,204.20
411.114 · Wages - Fire Marshals (Code)	84,996.70
411.115 · Wages- Part-time Firefighters	223,080.00
411.120 · Admin Wages	27,593.70
411.172 · Firemen's Holiday Pay	6,300.00
411.180 · Overtime Wages	10,000.00
411.187 · Firemen's Longevity Pay	1,242.00
411.189 · Payment In Lieu of Benefits	12,658.75

411.191 · Uniform Allowance	10,000.00
411.192 · FICA & Medicare	50,335.40
411.195 · Workers Compensation	52,677.53
411.196 · Health Insurance	68,085.48
411.197 · Pension	107,025.00
411.198 · Dental	2,074.68
411.199 · Vision	613.80
411.200 · Life Insurance	1,493.16
411.201 · AD&D	117.00
411.203 · Long Term Disability	1,648.08
411.204 · Healthcare Reimbursement	3,500.00
411.210 · Office Supplies	1,200.00
411.231 · Vehicle Operating Exp	7,700.00
411.239 · General Expenses	10,000.00
411.241 · Materials & Supplies	2,500.00
411.243 · Medical Equipment & Suplies	3,000.00
411.260 · Small Tools & Minor Equip	2,000.00
411.315 · Health & Wellness Physicals	6,500.00
411.317 · Vehicle Testing & Inspections	1,600.00
411.321 · Communications-Phones	2,250.00
411.325 · Communication Exp.-Internet	900.00
411.329 · Communication Exp-MDT Air Cards	4,400.00
411.363 · Hydrant Rentals	14,500.00
411.374 · Equipment Repair & Maintenance	2,500.00
411.420 · Dues and Subscriptions	1,250.00
411.450 · Commercial Inspection Services	6,000.00
411.451 · Vehicle Maint & Repair	10,000.00
411.460 · Training & Education Expense	8,000.00
411.492 · Vacant Property Program	500.00
411.530 · Contribution to VFD	55,800.00
411.550 · Foreign Fire Insurance VFD	31,418.94
411.740 · Major Equipment	22,000.00
411.741 · Lease Payments-Principal	8,909.94
411.742 · Lease Payments - Interest	938.26
411.750 · Office Equipment	4,000.00
Total 411 · Fire Dept. & Code Enforcement	1,176,075.11
414 · Planning & Zoning	
414.310 · Codification	17,500.00
Total 414 · Planning & Zoning	17,500.00
419 · School Crossing Guards	
419.150 · Wages -School Guards	55,100.00
419.192 · FICA & Medicare	4,215.15
419.191 · Uniform Allowance	1,250.00
419.195 · Workers Compensation	4,115.97

419.196 · Health Insurance	37,937.16
419.200 · Life Insurance	622.80
419.204 · Healthcare Reimbursement	2,000.00
Total 419 · School Crossing Guards	105,241.08
426 · Recycling Collection & Disposal	
426.112 · Wages Recycling Dept	78,520.00
426.192 · FICA & Medicare	6,006.78
426.195 · Workers Compensation	5,865.44
426.196 · Health Insurance	13,075.20
426.197 · Pension	18,897.84
426.198 · Dental	255.36
426.199 · Vision	120.96
426.200 · Life Insurance	384.00
426.201 · AD&D	9.60
426.202 · Short Term Disability	648.00
426.204 · Healthcare Reimbursement	1,000.00
426.231 · Vehicle Operating Expense	5,500.00
426.235 · Recycle Cart Purchases	1,250.00
426.365 · Recycling Disposal	10,000.00
426.366 · e-Waste	30,000.00
426.451 · Vehicle Maintenance & Repairs	5,000.00
Total 426 · Recycling Collection & Disposal	176,533.18
427 · Solid Waste Collection	
427.112 · Wages Solid Waste Collection	118,060.73
427.180 · Overtime	7,000.00
427.192 · FICA & Medicare	9,567.15
427.195 · Workers Compensation	9,342.04
427.196 · Health Insurance	26,805.72
427.197 · Pension	28,346.76
427.198 · Dental	383.04
427.199 · Vision	134.64
427.200 · Life Insurance	576.00
427.201 · AD&D	14.40
427.202 · Short Term Disability	972.00
427.204 · Healthcare Reimbursement	2,500.00
427.231 · Vehicle Operating Expense	11,000.00
427.239 · General Expenses	1,000.00
427.241 · Supplies	500.00
427.242 · Safety Gear	500.00
427.365 · Waste Disposal	160,000.00
427.368 · Dumpster Purchases	5,000.00
427.451 · Vehicle Maintenance & Repairs	12,500.00
427.740 · Major Equipment Purchases	
427.741 · Lease Payments - Principal	50,431.42

427.742 · Lease Payments - Interest	7,565.34
Total 427 · Solid Waste Collection	452,199.23
430 · Public Works	
430.110 · Salary Director of Public Works	72,313.00
430.112 · Wages Street Department	330,314.44
430.115 · Wages-Summer Employees	22,500.00
430.180 · Overtime Wages	20,000.00
430.189 · Payment in Lieu of Benefits	-
430.192 · FICA & Medicare	34,052.25
430.195 · Workers Compensation	33,251.02
430.196 · Health Insurance	91,527.00
430.197 · Pension	75,591.36
430.198 · Dental	2,938.68
430.199 · Vision	846.72
430.200 · Life Insurance	2,928.00
430.201 · AD&D	52.80
430.202 · Short Term Disability	3,240.00
430.203 · Long Term Disability	259.32
430.204 · Healthcare Reimbursement	6,000.00
430.231 · Vehicle Operating Expenses	24,000.00
430.239 · General Expenses	2,000.00
430.241 · Supplies	6,000.00
430.242 · Safety Gear	6,000.00
430.260 · Small Tools & Minor Equipment	7,500.00
430.317 · Parking Meter Maint & Repair	500.00
430.320 · Communications Expense-Phones	380.00
430.325 · Communication Expense-Internet	
430.451 · Vehicle Maint & Repairs	35,000.00
430.471 · Clean Up Campaign	12,000.00
430.740 · Major Equipment - Purchase	70,442.42
430.741 · Lease Payments-Principal	61,670.53
430.742 · Lease Payments - Interest	4,331.76
Total 430 · Public Works	925,639.30
433 · Traffic Signals	
433.100 · Road & Street Signs	xx
Total 433 · Traffic Signals	
438.00 · Highway Maintenance	
438.100 · Highway Maintenance	xx
438.720 · Street&Road-ResurfacingSupplies	xx
Total 438.00 · Highway Maintenance	
450 · Recreation	
450.239 · Summer Program	6,000.00

450.544 · Municipal Recreation	7,500.00
450.720 · Capital Improvements	97,325.00
Total 450 · Recreation	110,825.00
455 · Culture	
455.312 · Arborist Services	2,500.00
455.310 · Tree Maintenance	19,500.00
456.541 · Contribution to Library	1,500.00
455.542 · Community Days	5,000.00
455.544 · Contribution-Swissvale Cares	2,500.00
458.545 · Contributions to Senior Center	1,000.00
Total 455 · Culture	32,000.00
471 · Debt Service	
471.101 · 2012 PIB Loan	71,686.97
472.101 · 2012 PIB Loan Interest	6,010.03
471.104 · Principal on TAN Loan	600,000.00
472.104 · Interest on TAN Loan	11,700.00
471.105 · Principal on 2016 GON	140,762.05
472.105 · Interest on 2016 GON	26,328.47
Total 471 · Debt Service	856,487.52
482 · Judgements	
482.410 · Judgements & Damages	2,500.00
Total 482 · Judgements	2,500.00
486.00 · Insurance	
486.351 · Liability/Casualty	89,394.00
486.352 · Fire Truck & Portable Equipment	17,566.00
486.353 · Fidelity Bonds	1,000.00
486.355 · Damage Repairs & Deductibles	2,500.00
Total 486.00 · Insurance	110,460.00
490 · Misc, Transfers & Other	
491.100 · Refund Prior Years Revenue	5,500.00
491.101 · Refund Current Yr, RE	5,030.00
491.102 · Refund of Prior Yr RE- Senior	
493.010 · Unemployment Comp Fees	5,915.00
493.420 · Land Bank Dues	2,600.00
491.200 · 25% RAD Reimbursement	2,000.00
Total 490 · Misc, Transfers & Other	21,045.00
Total Expense	6,936,604.53
Net Ordinary Income	0.00