

# 2023 Swissvale Budget Worksheets

## GENERAL FUND

	2022	2023	Increase/Decrease
	Adopted Budget	Proposed Budget	
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>301 · Real Estate Taxes</b>			
301.100 · Current	2,768,805.74	2,845,000.00	2.75%
301.200 · Prior Years	25,000.00	35,000.00	40.00%
301.300 · Delinquent	210,000.00	225,000.00	7.14%
301.400 · Eminent Domain Taxes	500.00	500.00	0.00%
<b>Total 301 · Real Estate Taxes</b>	<b>3,004,305.74</b>	<b>3,105,500.00</b>	<b>3.37%</b>
<b>309 · Regional Asset Dist. Sales Tax</b>			
309.100 · Regional Asset Allocation	395,000.00	435,000.00	10.13%
<b>Total 309 · Regional Asset Dist. Sales Tax</b>	<b>395,000.00</b>	<b>435,000.00</b>	<b>10.13%</b>
<b>310 · Local Enabling Taxes</b>			
310.100 · Real Estate Transfer	147,500.00	135,000.00	-8.47%
310.210 · EIT-Current	1,135,063.00	1,182,500.00	4.18%
310.230 · EIT-Delinquent	65,000.00	70,000.00	7.69%
310.510 · LST-Current	105,000.00	99,000.00	-5.71%
310.060 · Amusement Tax	15,000.00	15,000.00	0.00%
310.360 · Business Privilege Tax	36,000.00	36,000.00	0.00%
310.361 · Business Privilege Tax-Delinquent	7,500.00	7,500.00	0.00%
<b>Total 310 · Local Enabling Taxes</b>	<b>1,511,063.00</b>	<b>1,545,000.00</b>	<b>2.25%</b>
<b>320 · Licenses &amp; Permits</b>			
321.610 · Transient Retailers	250.00	250.00	0.00%
321.700 · Electronic Mechanical Devices	20,000.00	28,500.00	42.50%
321.800 · Cable Television Franchise	141,500.00	135,000.00	-4.59%
321.900 · Special Events Permits	500.00	500.00	0.00%
322.400 · Sign Permits	500.00	500.00	0.00%
322.410 · Zoning Permit	600.00	600.00	0.00%
322.500 · Street Openings	45,000.00	40,000.00	-11.11%
<b>Total 320 · Licenses &amp; Permits</b>	<b>208,350.00</b>	<b>205,350.00</b>	<b>-1.44%</b>
<b>330 · Fines &amp; Forfeits</b>			
331.100 · Magistrate's Fines-Police	20,000.00	20,000.00	0.00%
331.120 · Magistrate Fines-Code Enforce	1,500.00	1,500.00	0.00%
331.130 · State Fines	3,000.00	3,000.00	0.00%
331.140 · Parking Tag Fines	47,500.00	47,500.00	0.00%
331.150 · Restitution Account - 1	9,300.00	9,300.00	0.00%
332.001 · Sherrif Sale Income	1,000.00	1,000.00	0.00%
<b>Total 330 · Fines &amp; Forfeits</b>	<b>82,300.00</b>	<b>82,300.00</b>	<b>0.00%</b>
<b>340 · Interest Earnings</b>			
341.100 · Earnings from Temp. Investment	750.00	1,250.00	66.67%
<b>Total 340 · Interest Earnings</b>	<b>750.00</b>	<b>1,250.00</b>	<b>66.67%</b>
<b>342 · Rents &amp; Royalties</b>			
342.100 · Rental of Building & Land	8,300.00	8,300.00	0.00%
<b>Total 342 · Rents &amp; Royalties</b>	<b>8,300.00</b>	<b>8,300.00</b>	<b>0.00%</b>

	2022	2023	Increase/Decrease
	Adopted Budget	Proposed Budget	
<b>350 - Intergovernmental Revenues</b>			
350.001 · Police Grants	-	-	
350.100 · Fire Dept. Grants	15,000.00	18,000.00	20.00%
354.080 · State Revenue - OVR Program	-	-	
355.010 · Public Utility Realty Tax	4,333.44	4,750.00	9.61%
358.300 · Pkwy Grass Cutting	3,379.00	3,379.00	0.00%
355.004 · Beverage Licenses	2,900.00	2,500.00	-13.79%
355.009 · Marcellus Shale Impact Fee Dist	1,500.00	1,750.00	16.67%
355.051 · State Pension Aid-Management	29,000.00	33,500.00	15.52%
355.052 · State Pension Aid-Police	188,500.00	197,000.00	4.51%
355.053 · State Pension Aid-Fire	77,500.00	80,000.00	3.23%
355.070 · Foreign Fire Insurance Tax	27,363.86	33,207.81	21.36%
<b>Total 350 · Intergovernmental Revenues</b>	<b>349,476.30</b>	<b>374,086.81</b>	<b>7.04%</b>
<b>360 - Departmental Earnings</b>			
361.340 · Zoning Hearings	2,500.00	1,000.00	-60.00%
362.101 · Civil Service Application Fee	-	200.00	200.00%
362.120 · Public Safety Detail Reimb.	27,500.00	10,000.00	-63.64%
362.140 · WHSD School Guard Reimbursement	33,289.55	35,233.36	5.84%
362.110 · Police Reports	2,500.00	2,500.00	0.00%
362.150 · Drug Task Force Reimbursement	15,000.00	25,000.00	66.67%
362.210 · Fire Report	100.00	100.00	0.00%
362.220 · CPR Classses	800.00	800.00	0.00%
362.410 · Building Permits	35,000.00	35,000.00	0.00%
362.450 · Occupancy Permits	46,000.00	46,000.00	0.00%
362.470 · Vacant Property Registrations	8,000.00	8,000.00	0.00%
362.501 · Lien Letters	8,950.00	7,500.00	-16.20%
362.502 · Dye Testing Cert	6,500.00	5,500.00	-15.38%
363.220 · Parking Permits	2,000.00	2,000.00	0.00%
363.230 · Parking Meters	3,500.00	3,500.00	0.00%
363.140 · Memorial Park Permit	3,500.00	5,000.00	42.86%
363.501 · ICA Contracted Svcs-Solid Waste	286,605.00	293,770.00	2.50%
363.502 · Comm. Cont. Svcs-Solid Waste	22,000.00	22,000.00	0.00%
363.503 · ICA Contracted Svcs-Police	76,385.00	78,294.00	2.50%
<b>Total 360 · Departmental Earnings</b>	<b>580,129.55</b>	<b>581,397.36</b>	<b>0.22%</b>
<b>364 - Solid Waste Revenue</b>			
364.300 · Garbage Collection	612,500.00	612,500.00	0.00%
364.310 · Delinquent Garbage	160,000.00	160,000.00	0.00%
364.600 · Sanitation Dept Grant	2,250.00	5,000.00	122.22%
<b>Total 364 · Solid Waste Revenue</b>	<b>774,750.00</b>	<b>777,500.00</b>	<b>0.35%</b>

	2022	2023	Increase/Decrease
	Adopted Budget	Proposed Budget	
<b>380 · Miscellaneous Receipts</b>			
387.001 · Contributions & Donations	250.00	9,250.00	3600.00%
387.002 · Community Enrichment Contrib.	2,500.00	2,500.00	0.00%
389.100 · Miscellaneous Receipts	3,000.00	5,000.00	66.67%
389.101 · Newsletter Advertisers	4,000.00	4,000.00	0.00%
389.102 · Open Records Income	100.00	100.00	0.00%
389.103 · Healthcare Reimb-Employees	45,000.00	45,000.00	0.00%
389.107 · LTD Reimbursement - Employees	565.00	565.00	0.00%
389.104 · MBS - STD Dividend	-	-	0.00%
389.105 · EMC Workers' Comp Dividend	-	-	0.00%
389.106 · EMC-Property/Liability Dividend	-	-	0.00%
391.100 · Sale of Property, Supplies	20,000.00	20,000.00	0.00%
391.200 · Damage to Borough Property	10,000.00	5,000.00	-50.00%
<b>Total 380 · Miscellaneous Receipts</b>	<b>85,415.00</b>	<b>91,415.00</b>	<b>7.02%</b>
<b>392 · Interfund Operating Transfers</b>			
392.351 · Transfer from Sewer Fund	335,000.00	350,000.00	4.48%
<b>Total 392 · Interfund Operating Transfers</b>	<b>335,000.00</b>	<b>350,000.00</b>	<b>4.48%</b>
<b>393 · Proceeds Long Term Debt</b>			
393.101 · Note Proceeds	617,500.00	4,500,000.00	628.74%
<b>Total 393 · Proceeds Long Term Debt</b>	<b>617,500.00</b>	<b>4,500,000.00</b>	<b>628.74%</b>
394.100 · TAN Proceeds	600,000.00	600,000.00	
<b>Total Income</b>	<b>8,552,339.59</b>	<b>12,657,099.17</b>	<b>48.00%</b>

	2022	2023	Increase/Decrease
	Adopted Budget	Proposed Budget	
	2022	2023	Increase/Decrease
	Adopted Budget	Proposed Budget	
<b>Expense</b>			
<b>400 · General Government</b>			
400.105 · Salary Boro Council	17,500.00	17,500.00	0.00%
400.106 · Salary Mayor	2,500.00	2,500.00	0.00%
400.192 · FICA & Medicare	1,530.00	1,530.00	0.00%
400.200 · Life Insurance	393.60	393.60	0.00%
400.420 · Dues, Subs,Memberships	10,500.00	10,500.00	0.00%
<b>Total 400 · General Government</b>	<b>32,423.60</b>	<b>32,423.60</b>	<b>0.00%</b>
<b>401 · Administration</b>			
401.110 · Salary Borough Manager	72,900.00	104,950.00	43.96%
401.114 · Salary Assistant Borough Manager	16,232.25	-	
401.112 · Salary Finance Director	55,000.00	58,500.00	6.36%
401.114 · Salary Assistant Finance Director	48,308.94	-	
401.110 · Salary Interim Borough Manager	2,100.00	-	
401.113 · Salary Executive Assistant	44,000.00	47,200.00	7.27%
401.115 · Salary Clerk/Secretary	-	40,622.40	
401.190 · FICA & Medicare	18,248.40	19,222.34	5.34%
401.195 · Workers Compensation	459.61	480.00	4.44%
401.196 · Health Insurance	76,501.00	71,685.36	-6.29%
401.197 · Pension Expense	45,253.00	46,779.00	3.37%
401.198 · Dental Expense	1,685.20	1,685.20	0.00%
401.199 · Vision Expense	498.00	642.48	29.01%
401.200 · Life Insurance Expense	832.00	768.00	-7.69%
401.201 · AD&D	19.20	19.20	0.00%
401.203 · Long Term Disability	938.94	938.94	0.00%
401.204 · Healthcare Reimbursement	3,500.00	3,500.00	0.00%
401.210 · Materials & Supplies	2,500.00	3,500.00	40.00%
401.215 · Postage	2,750.00	3,500.00	27.27%
401.239 · General Expenses	5,000.00	5,000.00	0.00%
401.311 · Financial Consulting Services		-	
401.312 · Risk Mgmt. Consulting Svcs.	24,000.00	24,000.00	0.00%
401.320 · Communication Expenses-Phones	1,500.00	2,000.00	33.33%
401.325 · Communication Exp.-Internet	3,500.00	3,500.00	0.00%
401.340 · Advertising, Printing & Binding	4,000.00	6,000.00	50.00%
401.350 · Boro Newsletter	17,500.00	10,000.00	-42.86%
401.420 · Dues, Subs, Memberships	6,000.00	7,500.00	25.00%
401.452 · IT Maintenance	3,000.00	5,000.00	66.67%
401.453 · Contracted Web Design/Mtce.	1,500.00	23,000.00	1433.33%
401.750 · Small Tools & Minor Equipment	500.00	500.00	0.00%
401.751 · Office Equipment Lease	5,000.00	5,000.00	0.00%
<b>Total 401 · Administration</b>	<b>463,226.54</b>	<b>495,492.92</b>	<b>6.97%</b>

	2022	2023	Increase/Decrease
	Adopted Budget	Proposed Budget	
<b>402 · Financial Administration</b>			
402.311 · Auditing Fees	11,500.00	12,500.00	8.70%
402.317 · Payroll Processing Fees	10,900.00	10,900.00	0.00%
402.390 · Bank Service Charges	2,300.00	3,000.00	30.43%
<b>Total 402 · Financial Administration</b>	<b>24,700.00</b>	<b>26,400.00</b>	<b>6.88%</b>
<b>403 · Tax Collection</b>			
403.105 · Salary Tax Collector	9,600.00	9,600.00	0.00%
403.192 · FICA & Medicare	734.40	734.40	0.00%
403.151 · Commission on Delinquent RE Tax	16,000.00	16,000.00	0.00%
403.210 · Commission on Garbage Fee	20,000.00	20,000.00	0.00%
403.453 · Commission on Earned Income	18,500.00	18,500.00	0.00%
403.454 · Commission on LST	2,000.00	2,000.00	0.00%
403.420 · EIT Collection Comm&Fees ACSTCC	533.33	533.33	0.00%
403.400 · Court Costs & Liens	40,000.00	27,500.00	-31.25%
403.490 · General Expenses	3,250.00	3,250.00	0.00%
403.239 · Materials & Supplies	500.00	500.00	0.00%
403.750 · Small Tools & Minor Equipment	800.00	800.00	0.00%
403.320 · Communications Expense	1,400.00	1,400.00	0.00%
403.340 · Advertising, Printing & Binding	6,600.00	9,000.00	36.36%
403.383 · Rental Expenses	4,200.00	4,200.00	0.00%
403.270 · Software	1,600.00	1,600.00	0.00%
<b>Total 403 · Tax Collection</b>	<b>125,717.73</b>	<b>115,617.73</b>	<b>-8.03%</b>
<b>404 · Legal</b>			
404.310 · Solicitor Professional Services	83,000.00	65,000.00	-21.69%
404.314 · Other Legal Counsel-Litigation	2,000.00	2,000.00	0.00%
404.317 · Legal Transcripts	1,000.00	1,000.00	0.00%
<b>Total 404 · Legal</b>	<b>86,000.00</b>	<b>68,000.00</b>	<b>-20.93%</b>
<b>408 · Engineering</b>			
408.313 · Engineering Services	5,000.00	5,000.00	0.00%
<b>Total 408 · Engineering</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00%</b>
<b>409 · Buildings &amp; Plants</b>			
409.235 · Janitorial Services	10,800.00	10,800.00	0.00%
409.236 · Janitorial Supplies	4,000.00	4,000.00	0.00%
409.239 · General Expenses	7,500.00	7,500.00	0.00%
409.360 · Utility Charges	28,000.00	28,000.00	0.00%
409.373 · Maintenance & Repairs	10,000.00	10,000.00	0.00%
409.375 · Elevator Main Agreement	5,100.00	-	-100.00%
409.750 · Capital Purchase	-	-	
<b>Total 409 · Buildings &amp; Plants</b>	<b>65,400.00</b>	<b>60,300.00</b>	<b>-7.80%</b>

	2022	2023	Increase/Decrease
	Adopted Budget	Proposed Budget	
<b>410 - Police Department</b>			
410.110 · Salary Police Chief	95,921.79	100,039.25	4.29%
410.120 · Salary - Admin Asst.		-	
410.123 · Salary - Police Sergeants	392,490.00	413,674.55	5.40%
410.125 · Acting Sergeants	3,000.00	3,000.00	0.00%
410.124 · Salary Police Officers	688,962.00	727,812.42	5.64%
410.183 · Drug Task Force Wages	15,000.00	25,000.00	66.67%
410.115 · Wages - Part Time Police	120,000.00	110,000.00	-8.33%
410.180 · Overtime Wages	50,000.00	65,000.00	30.00%
410.172 · Police Holiday Pay	50,173.85	51,727.68	3.10%
410.187 · Police Longevity	24,100.00	22,602.96	-6.21%
410.181 · Court Pay Overtime	12,000.00	12,000.00	0.00%
410.182 · Comp Time Buy Back	2,500.00	2,500.00	0.00%
410.188 · Traffic Control & Detail Wages	10,000.00	10,000.00	0.00%
410.189 · Payment in Lieu of Benefits		24,746.28	
410.191 · Uniform Allowance	16,000.00	16,000.00	0.00%
410.192 · FICA & Medicare	28,670.14	29,198.67	1.84%
410.195 · Workers Compensation	108,188.73	109,541.09	1.25%
410.196 · Health Insurance	355,518.00	312,633.72	-12.06%
410.197 · Pension	275,000.00	255,000.00	-7.27%
410.198 · Dental	6,488.08	6,621.72	2.06%
410.199 · Vision	2,431.56	2,218.80	-8.75%
410.200 · Life Insurance	8,772.00	8,583.60	-2.15%
410.201 · AD&D	384.00	384.00	0.00%
410.203 · Long Term Disability	3,767.00	3,767.04	0.00%
410.204 · Healthcare Reimbursement	15,000.00	15,000.00	0.00%
410.210 · Office Supplies	500.00	500.00	0.00%
410.231 · Vehicle Operating Exp	28,000.00	30,000.00	7.14%
410.241 · General Supplies	6,000.00	3,000.00	-50.00%
410.242 · Police Protective Gear	5,000.00	5,000.00	0.00%
410.249 · General Expenses	5,000.00	5,000.00	0.00%
410.260 · Small Tools & Minor Equipment	1,000.00	2,000.00	100.00%
410.317 · K-9 Expenses	1,200.00	16,000.00	1233.33%
410.318 · Animal Control	2,250.00	2,250.00	0.00%
410.320 · Communication Exp-Phones	4,000.00	4,000.00	0.00%
410.325 · Communication Exp-Internet	6,500.00	6,500.00	0.00%
410.329 · Communication Exp.-MDI Air Card	5,000.00	5,000.00	0.00%
410.340 · Advertising, Printing & Binding	1,000.00	2,000.00	100.00%
410.420 · Dues & Subscriptions	2,000.00	2,000.00	0.00%
410.451 · Vehicle Maint & Repair	12,000.00	12,000.00	0.00%
410.460 · Education & Training	2,500.00	7,500.00	200.00%
410.740 · Major Equipment	110,000.00	110,000.00	0.00%
410.750 · Office Equipment	4,600.00	4,600.00	0.00%
410.741 · Lease Payments-Principal	61,500.00	56,500.00	-8.13%
410.742 · Lease Payments-Interest	5,472.00	7,800.00	42.54%
<b>Total 410 - Police Department</b>	<b>2,547,889.15</b>	<b>2,608,701.78</b>	<b>2.39%</b>

	2022	2023	Increase/Decrease
	Adopted Budget	Proposed Budget	
<b>411 - Fire Dept. &amp; Code Enforcement</b>			
411.110 - Salary of Fire Chief	91,353.81	95,094.92	4.10%
411.111 - Salary - Assistant Fire Chief	68,663.03	71,722.92	4.46%
411.112 - Salaries- Shift Commanders	166,143.00	174,845.93	5.24%
411.114 - Wages - Fire Marshals (Code)	97,962.53	104,233.42	6.40%
411.115 - Wages- Part-time Firefighters	262,329.67	277,876.74	5.93%
411.120 - Admin Wages	34,603.41	39,099.06	12.99%
411.172 - Firemen's Holiday Pay	6,720.00	6,970.00	3.72%
411.180 - Overtime Wages	12,000.00	16,000.00	33.33%
411.187 - Firemen's Longevity Pay	864.00	960.00	11.11%
411.189 - Payment in Lieu of Benefits		2,600.00	
411.191 - Uniform Allowance	10,500.00	10,500.00	0.00%
411.192 - FICA & Medicare	56,658.92	60,389.33	6.58%
411.195 - Workers Compensation	73,855.71	74,778.91	1.25%
411.196 - Health Insurance	103,211.31	124,572.48	20.70%
411.197 - Pension	107,687.00	104,401.00	-3.05%
411.198 - Dental	2,026.71	2,130.96	5.14%
411.199 - Vision	746.26	827.28	10.86%
411.200 - Life Insurance	1,475.00	1,811.16	22.79%
411.201 - AD&D	117.00	126.00	7.69%
411.203 - Long Term Disability	1,657.36	1,657.36	0.00%
411.204 - Healthcare Reimbursement	4,500.00	4,500.00	0.00%
411.210 - Office Supplies	1,000.00	1,000.00	0.00%
411.231 - Vehicle Operating Exp	10,500.00	12,000.00	14.29%
411.239 - General Expenses	12,000.00	12,000.00	0.00%
411.241 - Materials & Supplies	1,200.00	1,200.00	0.00%
411.243 - Medical Equipment & Supplies	2,200.00	2,200.00	0.00%
411.260 - Small Tools & Minor Equip	1,200.00	1,200.00	0.00%
411.315 - Health & Wellness Physicals	6,900.00	8,500.00	23.19%
411.317 - Vehicle Testing & Inspections	1,800.00	2,000.00	11.11%
411.321 - Communications-Phones	4,436.40	5,000.00	12.70%
411.325 - Communication Exp.-Internet	1,780.68	2,480.25	39.29%
411.329 - Communication Exp-MDT Air Cards	4,365.76	4,365.76	0.00%
411.363 - Hydrant Rentals	14,500.00	14,500.00	0.00%
411.374 - Equipment Repair & Maintenance	1,200.00	1,200.00	0.00%
411.420 - Dues and Subscriptions	1,200.00	1,200.00	0.00%
411.450 - Commercial Inspection Services	6,000.00	6,000.00	0.00%
411.451 - Vehicle Maint & Repair	10,000.00	12,500.00	25.00%
411.460 - Training & Education Expense	8,000.00	10,000.00	25.00%
411.492 - Vacant Property Program	250.00	250.00	0.00%
411.530 - Contribution to VFD	60,930.00	62,606.00	2.75%
411.550 - Foreign Fire Insurance VFD	27,363.86	33,207.81	21.36%
411.740 - Major Equipment	18,000.00	18,000.00	0.00%
411.741 - Lease Payments-Principal	11,844.78	12,210.12	3.08%
411.742 - Lease Payments - Interest	1,130.19	764.85	-32.33%
411.750 - Office Equipment	3,736.62	3,736.62	0.00%
<b>Total 411 - Fire Dept. &amp; Code Enforcement</b>	<b>1,314,613.01</b>	<b>1,403,218.88</b>	<b>6.74%</b>

	2022	2023	Increase/Decrease
	Adopted Budget	Proposed Budget	
<b>414 · Planning &amp; Zoning</b>			
414.310 · Codification	15,000.00	15,000.00	0.00%
<b>Total 414 · Planning &amp; Zoning</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00%</b>
<b>419 · School Crossing Guards</b>			
419.150 · Wages -School Guards	56,980.00	60,551.90	6.27%
419.192 · FICA & Medicare	4,358.97	4,632.22	6.27%
419.191 · Uniform Allowance	1,250.00	1,250.00	0.00%
419.195 · Workers Compensation	3,397.92	3,440.39	1.25%
419.200 · Life Insurance	592.20	592.20	0.00%
<b>Total 419 · School Crossing Guards</b>	<b>66,579.09</b>	<b>70,466.71</b>	<b>5.84%</b>
<b>426 · Recycling Collection &amp; Disposal</b>			
426.112 · Wages Recycling Dept	87,214.00	91,583.20	5.01%
426.192 · FICA & Medicare	6,671.87	7,006.11	5.01%
426.195 · Workers Compensation	7,929.89	8,029.01	1.25%
426.196 · Health Insurance	16,515.45	17,068.56	3.35%
426.197 · Pension	23,920.00	25,290.16	5.73%
426.198 · Dental	265.68	265.68	0.00%
426.199 · Vision	283.34	184.80	-34.78%
426.200 · Life Insurance	416.00	416.00	0.00%
426.201 · AD&D	10.40	10.40	0.00%
426.202 · Short Term Disability	936.00	936.00	0.00%
426.204 · Healthcare Reimbursement	1,000.00	1,000.00	0.00%
426.231 · Vehicle Operating Expense	7,000.00	9,000.00	28.57%
426.235 · Recycle Cart Purchases	-	2,500.00	
426.365 · Recycling Disposal	8,500.00	8,500.00	0.00%
426.366 · e-Waste	35,000.00	25,000.00	-28.57%
426.451 · Vehicle Maintenance & Repairs	10,000.00	10,000.00	0.00%
<b>Total 426 · Recycling Collection &amp; Disposal</b>	<b>205,662.63</b>	<b>206,789.92</b>	<b>0.55%</b>
<b>427 · Solid Waste Collection</b>			
427.112 · Wages Solid Waste Collection	173,241.98	181,909.60	5.00%
427.180 · Overtime	9,000.00	15,000.00	66.67%
427.192 · FICA & Medicare	13,941.51	15,063.58	8.05%
427.195 · Workers Compensation	16,220.22	16,422.97	1.25%
427.196 · Health Insurance	37,933.22	34,820.86	-8.20%
427.197 · Pension	44,890.04	48,207.60	7.39%
427.198 · Dental	538.00	633.46	17.74%
427.199 · Vision	272.00	374.29	37.61%
427.200 · Life Insurance	842.40	842.40	0.00%
427.201 · AD&D	42.12	42.12	0.00%
427.202 · Short Term Disability	1,749.20	1,612.80	-7.80%
427.204 · Healthcare Reimbursement	2,500.00	2,100.00	-16.00%
427.231 · Vehicle Operating Expense	23,000.00	29,000.00	26.09%
427.239 · General Expenses	1,000.00	1,000.00	0.00%
427.241 · Supplies	500.00	500.00	0.00%
427.242 · Safety Gear	1,500.00	1,500.00	0.00%
427.365 · Waste Disposal	222,500.00	240,000.00	7.87%
427.368 · Dumpster Purchases	5,000.00	5,000.00	0.00%
427.451 · Vehicle Maintenance & Repairs	25,000.00	25,000.00	0.00%
427.740 · Major Equipment Purchases	-	200,000.00	
427.741 · Lease Payments - Principal	73,607.20	52,440.12	-28.76%
427.742 · Lease Payments - Interest	4,893.51	9,597.77	96.13%
<b>Total 427 · Solid Waste Collection</b>	<b>658,171.40</b>	<b>881,067.57</b>	<b>33.87%</b>



	2022	2023	Increase/Decrease
	Adopted Budget	Proposed Budget	
<b>430 - Public Works</b>			
430.110 - Salary Director of Public Works	82,165.50	77,125.00	-6.13%
430.112 - Wages Street Department	404,892.00	422,357.12	4.31%
430.115 - Wages-Summer Employees	25,920.00	25,920.00	0.00%
430.180 - Overtime Wages	20,000.00	20,000.00	0.00%
430.192 - FICA & Medicare	40,772.78	41,723.26	2.33%
430.195 - Workers Compensation	47,878.96	48,447.45	1.19%
430.196 - Health Insurance	99,413.01	94,906.82	-4.53%
430.197 - Pension	115,248.00	82,142.47	-28.73%
430.198 - Dental	2,090.98	1,995.50	-4.57%
430.199 - Vision	833.86	808.22	-3.07%
430.200 - Life Insurance	1,861.60	1,861.80	0.01%
430.201 - AD&D	46.80	46.80	0.00%
430.202 - Short Term Disability	4,212.00	4,212.00	0.00%
430.203 - Long Term Disability	235.44	235.44	0.00%
430.204 - Healthcare Reimbursement	6,500.00	6,900.00	6.15%
430.231 - Vehicle Operating Expenses	23,500.00	29,000.00	23.40%
430.239 - General Expenses	5,000.00	12,500.00	150.00%
430.241 - Supplies	3,000.00	3,000.00	0.00%
430.242 - Safety Gear	7,500.00	7,500.00	0.00%
430.260 - Small Tools & Minor Equipment	7,500.00	7,500.00	0.00%
430.317 - Parking Meter Maint & Repair	250.00	250.00	0.00%
430.320 - Communications Expense-Phones	400.00	400.00	0.00%
430.451 - Vehicle Maint & Repairs	22,500.00	22,500.00	0.00%
430.471 - Clean Up Campaign	12,500.00	10,000.00	-20.00%
430.710 - Road Maintenance - Paint Supplies		5,000.00	
430.720 - Road Maintenance - Asphalt Supplies		10,000.00	
430.740 - Major Equipment - Purchase	42,500.00	140,000.00	229.41%
430.741 - Lease Payments-Principal	35,458.86	57,398.00	61.87%
430.742 - Lease Payments - Interest	4,448.29	7,510.00	68.83%
<b>Total 430 - Public Works</b>	<b>1,016,628.08</b>	<b>1,141,239.88</b>	<b>12.26%</b>
<b>450 - Recreation</b>			
450.239 - Summer Program	6,000.00	6,000.00	0.00%
450.544 - Municipal Recreation	6,000.00	6,000.00	0.00%
<b>Total 450 - Recreation</b>	<b>12,000.00</b>	<b>12,000.00</b>	<b>0.00%</b>
<b>455 - Culture</b>			
455.310 - Tree Maintenance	20,500.00	21,000.00	2.44%
456.541 - Contribution to Library	1,500.00	1,500.00	0.00%
455.542 - Community Days	5,000.00	5,000.00	0.00%
455.543 - Juneteenth Celebration	3,000.00	12,000.00	300.00%
455.544 - Contribution-Swissvale Cares	2,500.00	2,500.00	0.00%
455.545 - Contributions to Senior Center	1,000.00	1,000.00	0.00%
455.546 - Pride Month Celebration	3,000.00	3,000.00	0.00%
455.547 - Black History Month	500.00	500.00	0.00%
455.548 - Contributions to Artists in Residence	2,000.00	2,000.00	0.00%
455.549 - Quasquicentennial Celebration		5,000.00	
<b>Total 455 - Culture</b>	<b>39,000.00</b>	<b>53,500.00</b>	<b>37.18%</b>

	2022	2023	Increase/Decrease
	Adopted Budget	Proposed Budget	
<b>471 · Debt Service</b>			
471.101 · 2012 PIB Loan	76,913.38	32,243.41	-58.08%
472.101 · 2012 PIB Loan Interest	783.74	131.10	-83.27%
471.104 · Principal on TAN Loan	600,000.00	600,000.00	0.00%
472.104 · Interest on TAN Loan	12,500.00	14,880.00	19.04%
471.105 · Principal on 2016 GON	153,573.25	156,954.58	2.20%
472.105 · Interest on 2016 GON	13,517.27	10,135.94	-25.01%
471.106 · Principal on 2020 GON	49,366.43	52,763.69	6.88%
472.106 · Interest on 2020 GON	27,020.29	23,623.03	-12.57%
472.107 · Interest on 2022 GON		100,000.00	
<b>Total 471 · Debt Service</b>	<b>933,674.36</b>	<b>990,731.75</b>	<b>6.11%</b>
<b>481 · Employer Taxes</b>			
481.100 · Employer Taxes - UC	1,500.00	5,000.00	233.33%
	1,500.00	5,000.00	233.33%
<b>482 · Judgements</b>			
482.410 · Judgements & Damages	2,500.00	2,500.00	0.00%
<b>Total 482 · Judgements</b>	<b>2,500.00</b>	<b>2,500.00</b>	<b>0.00%</b>
<b>486.00 · Insurance</b>			
486.351 · Liability/Casualty	124,000.00	135,000.00	8.87%
486.352 · Fire Truck & Portable Equipment	16,770.00	15,593.00	-7.02%
486.353 · Fidelity Bonds	973.00	973.00	0.00%
486.355 · Damage Repairs & Deductibles	2,000.00	2,000.00	0.00%
<b>Total 486.00 · Insurance</b>	<b>143,743.00</b>	<b>153,566.00</b>	<b>6.83%</b>
<b>490 · Misc, Transfers &amp; Other</b>			
490.100 · Misc Fees	-		
491.100 · Refund Prior Years Revenue	1,500.00	15,000.00	900.00%
491.101 · Refund Current Yr, RE	3,000.00	3,000.00	0.00%
492.351 · Transfer-Capital Projects Fund	772,500.00	4,265,000.00	452.10%
493.420 · Land Bank Dues	4,000.00	4,000.00	0.00%
491.200 · 25% RAD Reimbursement	10,529.00	21,000.00	99.45%
493.210 · COVID-19 Related Expenses	-	-	
495.100 · General Contingency Account	1,381.99	2,082.41	50.68%
<b>Total 490 · Misc, Transfers &amp; Other</b>	<b>792,910.99</b>	<b>4,310,082.41</b>	<b>443.58%</b>
<b>Total Expense</b>	<b>8,552,339.58</b>	<b>12,657,099.16</b>	<b>48.00%</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>