

BOROUGH OF MUNHALL

COUNCIL

2015 ADOPTED BUDGET

DECEMBER 30, 2014



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Budget Message (DRAFT)

The difficulties experienced by the Munhall local government and community in 2013 did not end at the end of that year. The year of 2014 was a difficult transition year, and, in many ways, continues into 2015. Council, Mayor and staff alike have worked together to bring 2014 to a balanced conclusion. Several unresolved financial liabilities remain on the horizon, nonetheless. Annual general fund audits were completed for 2011, 2012 and 2013 during 2014, restoring heretofore Allegheny County Sales Tax revenue to its pre-2013 levels. However, Workers Comp premiums, Pension payment obligations, cost of providing services, among other issues, all continue to escalate and are reflected in the attached 2015 budget.

Employees have been cooperative in working with management to better control 2015 health insurance premium costs, and, suggested ways to provide services more efficiently. Cost of goods, services and contract wages contribute to an expensive 2015 budget.

During 2015 budget deliberations there were debates and discussions regarding millage increases, employee layoffs and other drastic measures to ensure Munhall Borough taxpayers would not be over-burdened with tax increases as experienced by our immediate municipal neighbors in their 2015 budgets.

Munhall Borough Council is pleased to present a balanced budget without any real estate millage increase or employee layoffs. However, there will be slight increases to garbage fees to better reflect the cost of collection, landfill disposal and associated service costs. Taxpayers will continue to subsidize any shortfall that will remain even with a modest fee increase. Additionally, \$800,000 of a Tax Anticipation Note is projected for early 2015 to cover expenses for the first quarter of 2015 until such time as real estate taxes come due.

It must be noted that just because dollars have been budgeted for services does not immediately equate that expenses are needlessly incurred. We will continue to question and justify every major expenditure to assure that we remain, at the very least, under budget by this time in 2015.

Robert T. Callen, Manager



Budget Schedule

Present Preliminary Budget to Council	December 05, 2014
1st Budget Presentation	December 08, 2014
2nd Budget Presentation	December 10, 2014
3rd Budget Presentation	December 15, 2014
4th Budget Presentation/Adopt Proposed Budget	December 17, 2014
Budget Available for Public Inspection	December 18, 2014
Adopt Final Budget and Millege Tax Resolution	December 30, 2014
2015 Budget Effective	January 01, 2015

PUBLIC NOTICE

**BOROUGH OF MUNHALL
2015 BUDGET MEETINGS**

Notice is hereby given that the Munhall Borough Council will hold 2015 Budget Workshop meetings at 6:30pm on Monday, December 8; Wednesday, December 10; Monday, December 15 and Wednesday December 17 at the Regular Council Meeting. The proposed budget will be available on or after December 17, 2014 for public inspection in the Borough Administration Office during regular business hours, 8:30am to 4:00pm, Monday through Friday, 1900 West Street, Munhall, and also at the Borough website www.munhallpa.us. Council intends to adopt the 2015 Budget on Tuesday, December 30, 2014 at a Special Council meeting for this and other purposes.

**Robert T. Callen, Manager
Borough of Munhall**



Revenue Summary

Revenue	2013 Actual	2014 Budget	Actual (11/30)	2015 Proposed
301 Real Estate	3,555,897	3,606,240	4,091,708	4,020,000
310 Act 511 Taxes	1,472,217	1,223,000	1,147,257	1,350,000
321 License and Permits	310,440	313,690	302,986	324,600
331 Fines and Forfeits	34,335	61,500	43,176	43,500
341 Interest and Rents	11,970	9,200	11,046	7,700
354 Intergovernmental	118,294	143,700	142,744	146,200
358 State Entitlements	381,749	390,371	334,322	341,500
360 Charges for Services	865,929	810,774	778,183	962,050
380 Miscellaneous	137,026	44,850	208,750	56,970
390 Other Financing	56,623	18,020	164,330	1,061,950
Total Revenues	6,944,480	6,617,345	7,224,502	8,314,470

Expenditure Summary

Expenditures	2013 Actual	2014 Budget	2014 (11/30)	2015 Proposed
400 Administration	470,097	457,452	880,571	870,020
410 Police Department	2,075,919	2,439,237	2,340,367	2,528,618
411 Fire Department	340,759	341,377	368,411	344,990
427 Health & Sanitation	434,101	733,851	477,388	838,691
430 Public Works Department	806,968	1,134,822	1,372,911	1,183,629
452 Recreation/Parks	36,579	45,800	33,849	62,200
470 Debt Service	0	29,530	45,260	851,965
480 Miscellaneous	1,056,806	1,435,276	1,296,939	1,634,357
Total Expenditures	5,221,229	6,617,345	6,815,635	8,314,470
.EXCESS REVENUE	1,723,251	0	408,867	0
.OVER EXPENDITURE				

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Fund 01 – General Fund Revenue Description**Real Estate Taxes – 301**

Real Estate Taxes - Under the Pennsylvania Borough Code real estate taxes are levied on real property in the Borough and are collected by the elected Tax Collector. The Borough levies real estate taxes at 10.75 mills. The Tax Collector applies the millage rates to taxable real property to calculate the appropriate breakdown of funds and then distributes collections to the Borough. Taxable real property in the Borough has a total assessed valuation of \$371,774,058 as of December 5, 2014, less \$83,251,184 of exempt value and \$138,800 PURTA value.

Act 511 Taxes – 310

Realty Transfer Tax reflects a rate of 0.5% of the sales price for real estate transactions occurring within the Borough for 2015. The tax is collected by the Allegheny County Department of Real Estate, which remits it to all levying bodies on a monthly basis, less a collection fee. The revenue from this tax fluctuates annually, depending on the number and price of properties sold.

Earned Income and Net Profits Tax is collected primarily through employer withholding. All persons residing in the Borough and receiving earned income and/or net profits are required to file an annual return with the Tax Collector. Pennsylvania Act 32 of 2008 mandated countywide collection of this tax beginning on January 1, 2012. The Borough is part of the Allegheny West Tax Collection District that has appointed Jordan Tax Service as its Earned Income Tax Collector. Revenue from the earned income and net profits tax is impacted by demographic shifts in population and fluctuates in wage earnings.

Local Service Tax is a flat tax in the amount of \$52 levied on all persons employed within the Borough, regardless of their legal place of residence. Of the total annual tax amount, \$5 is levied by the Steel Valley school District, making the Borough's effective rate \$47. The Local Service Tax is collected through employer withholding. This tax is collected by Jordan Tax Service.

Mechanical Device fees are levied on a per-device basis for mechanical and amusement devices ranging from \$150 to \$400 per device depending on the type of device.

License and Permits – 320

Soliciting Permits are required to be obtained by anyone who is temporarily selling or soliciting in the Borough neighborhoods. The current rate for Solicitor Permits is \$300 monthly.

Cable Franchise Fee is paid by the Cable TV companies for right-of-way rights in the Borough at the rate of 3% of gross revenue collected by the Cable companies from subscribers.

Any business owner doing business in the Borough must obtain Business Licenses.

Street Opening Permits – contractors are required to obtain a permit from the Borough whenever they excavate or occupy a public street. The permit fee is \$350 for first three (3) square yards, plus an additional \$10 for each additional square yard.

Parking Permits are required for residents who have no driveways and need to park on Borough streets in certain areas of the Borough.

Parking Fees are required by businesses located in the Waterfront area of the Borough and assessed \$00 per Parking Space attributed to that particular business.

State Vehicle Code Violations are received by the Borough as a distribution of fines collected by the Commonwealth for Vehicle Code citations issued by the Pennsylvania State Police. Distribution is based on a formula that includes Borough road mileage and population.

Fines Magistrate and County are imposed and collected by the District Judge for criminal and/or civil citations issued by Borough Police and/or Code Enforcement Officer in relation to the violation of the Pennsylvania Motor Vehicle Codes and/or Borough Ordinances.



Interest, Rents, & Royalties – 340

Interest Earnings revenue is received from interest earned on the investment of temporarily idle Borough funds, determined by the amount available for investment and the prevailing market interest rates. Pennsylvania law limits investment options to those that are relatively risk-free. In addition, financial institutions are required to collateralize municipal deposits in accordance with State law. The Borough's idle funds are invested in local financial institutions.

Rents & Royalties are rents that may come to the Borough for rental property owned by the Borough.

Grant Proceeds – 350

Pennsylvania Act 101 Recycling Grant proceeds are received by the Borough annually based on the amount of recyclable goods that are returned to the market in the Borough.

The Borough on an annual basis receives Public Utility Realty Tax. It is a distribution from the Commonwealth for a portion of the State tax on realty owned by public utilities. The distribution is based on a formula that compares the ratio of the assessed value of public utility realty in the Borough to the assessed value of all public utility realty in the State.

Liquor License Fees are received from the Pennsylvania Liquor Control Board (PLCB) that distributes State license fee revenue to the Borough for the establishments currently licensed to serve alcoholic beverages in the Borough.

Pennsylvania Act 205 Municipal Pension State Aid is received from the Pennsylvania Department of Auditor General to assist with funding of the Police and Non-Uniform Pension Plans. The Commonwealth imposes a tax on the premiums of Casualty and Fire Insurance policies sold by out-of-state insurance companies. The Municipal Pension Plan Funding Standard and Recovery Act 205 of 1984 establishes the General Municipal Pension System State Aid Program financed from the proceeds of this tax. This Act provides for the allocation of this money to Municipalities, excluding Counties and Authorities, based on the number of full-time employees participating in municipal retirement systems. The amount of aid varies from year to year.

Grant Proceeds – 350 (continued)

Fireman’s Relief State Aid is received by the Borough as an annual grant from the Pennsylvania Department of Auditor General and is distributed to the Munhall Volunteer Fire Relief Association. The grant revenue is derived from a 2.0% State tax on Fire Insurance purchased by Pennsylvania residents from insurance companies incorporated outside of the Commonwealth. The funds are used to pay for insurance to protect volunteer firefighters, purchase fire equipment, and to cover volunteer training expenses.

Pennsylvania Act 13 Impact Fees are shared revenue that is received by the Borough from the Pennsylvania Public Utility Commission (PUC) from impact fees that are derived on Marcellus Shale drilling of unconventional gas wells in Allegheny County.

General Sales and Use Tax is received as part of a share of the local 1.0% Sales Tax levy in Allegheny County. Allegheny County started the levy this tax in March 1994, and every municipal government in the County voted to participate in the benefits of this tax. Twenty-five percent (25.0%) of the funds go directly to Allegheny County, and 25.0% goes to the municipal governments based on a formula weighted to assist distressed communities. The formula used to determine municipal distributions, while accounting for tax effort, is weighted to favor poorer municipalities. The weighting is a product of relative per capita market values of real property. Each municipality’s percentage of distribution is the ratio of its weighted tax revenue to total weighted tax revenues. The Commonwealth calculates weighted tax revenue by dividing its total tax revenue by the ratio of its per capita market value of taxable real property to that of all county municipalities in aggregate. At a given level of tax revenue, lower market value ratios generate higher weighted tax revenues. The proceeds are used to assist in shifting the tax burden away from property taxes for municipal functions as road repair and police protection.

Department Earnings – 360

Lien Letters revenue is derived from a per letter fee. The certification letter details outstanding municipal liens on a subject property at the time of closing of a sale on the property.

Conditional Use Hearing Fees are charged to an applicant when a conditional use hearing with the Planning Commission is requested pursuant to the Borough’s zoning ordinance.

Zoning Hearing Board Fees are revenue collected from applicants filing an application for an appeal through the Zoning Hearing Board.



Department Earnings – 360 (continued)

Planning Application Fees are revenues received from zoning permits and staff review of zoning and planning applications.

Sale of Maps revenue is derived from a per item fee that is charged for a copy of the Borough map.

Garbage Fees are annual assessments place on households that require residential waste removal via Munhall Borough. For 2015 the fees will increase to \$180/year/household if paid in full by the end of the first quarter; or \$220/year if paid quarterly.

Police Accident Reports are derived from fees charged by the Borough Police Department for copies of incident and vehicle crash reports and record checks.

School Crossing Guard Reimbursement is received from Steel Valley School District reimbursing the Borough for 50% of the cost of providing School Crossing Guards.

Building and Electrical Permits revenue is derived from permits issued by the certified Building Official. This permit fee varies depending on the project and is outlined in a Schedule of Fines, Fees and Charges.

Rental Inspection Fees are derived from inspection of rental units as applications are filed with the Borough Code Enforcement Officer.

Occupancy Permits are required prior to the sale of property. The Code Enforcement Officer conducts an inspection of the property to verify Borough Code compliance before the property is sold. This permit is also issued by the Code Enforcement Officer and is subject to property inspection.

PennDoT Snow Removal is revenue that is provided by the State for the Borough undertaking snow removal on State-owned roadways.

Miscellaneous, Transfers and Refunds – 380 and 390 (continued)

Refunds of Expenditures during the current year are reported in this category.

Insurance Dividends are provided for good loss experience and a distribution to municipalities that are in the insurance pool.

Sale of Fixed Assets revenue is derived when the Borough divests itself of capital assets such a vehicles, buildings, land, etc.

Interfund Transfers records revenue received in the General Fund from other funds. Typically, the Borough receives revenue from the Highway Aid Fund, for example. These are reimbursable expenses that are paid from the General Fund and then transferred from the respective fund.

Tax Anticipation Note (TAN) funds are derived from a low interest, 1-year loan from a financial institution to cover anticipated expenditures generally for the 1st quarter of the year and repaid with real estate tax revenues generally collected after March 30th of the year.

Reserve Fund Carry Over is the amount from the current year reserve that will be used for next year’s expenses in order to adopt a balanced budget.



Fund 01 – General Fund Revenue Detail

Category	Actual	Budget	Actual	Proposed	Notes/Comments
	2013	2014	(11/30)	2015	
Revenue					
310 Real Estate Taxes					
301 Real Estate Taxes					
301.10 Real Estate Current	2,929,755	2,916,240	3,106,911	3,100,000	
301.20 RE Tax-Prior Years	0	30,000	357,975	300,000	
301.30 T.I.F.	160,138	430,000	411,690	400,000	
301.50 Liened RE Taxes	466,004	230,000	215,132	220,000	
Total 301. Real Estate Taxes	3,555,897	3,606,240	4,091,708	4,020,000	
310 Act 511 Taxes					
310.10 Real Estate Transfer	32,977	48,000	52,582	50,000	
310.21 EIT-Current	1,357,146	1,014,000	890,031	1,100,000	
310.22 EIT-Prior	32,977	30,000	23,070	25,000	
310.51 LST-Current	92	65,000	131,444	125,000	
310.511 Parking Space	33,825	36,000	39,150	36,000	
310.80 Mechanical Devices	15,200	30,000	10,979	14,500	
Total 310 Act 511 Taxes	1,472,217	1,223,000	1,147,256	1,350,000	

Category	Actual	Budget	Actual	Proposed	Notes/Comments
	2013	2014	(11/30)	2015	
Revenue					
321/322 License & Permits					
321.800 Comcast/Verizon	226,526	210,190	232,305	230,000	
322.820 Street Openings	31,010	50,000	25,222	25,000	
322.900 Building Permits	3,527	6,000	2,864	3,500	
322.902 Occupancy Permits	15,953	15,000	12,815	32,800	
322.903 Dye Testing	124	0	0	0	
322.904 Rental Occupancy	33,300	41,500	29,780	33,300	
Total 321/322 License& Permits	310,440	313,690	302,986	324,600	
331 Fines & Forfeits					
331.100 Magistrate/Court	30,958	50,000	40,073	40,000	
331.120 Parking Tags	545	1,500	170	500	
331.130 State Police Fines	2,832	10,000	2,933	3,000	
Total 331 Fines & Forfeits	34,335	61,500	43,186	43,500	

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Category	Actual	Budget	Actual	Proposed	Notes/Comments
.	2013	2014	(11/30)	2015	.
Revenue					
341 Interest & Rents					
341.000 Interest Earnings	0	200	0	200	
342.110 Rental Fees/West	2,970	4,000	500	500	
342.1101 Community Days	2,000	0	2,346	2,000	
342.1102 Donation in Lieu	7,000	5,000	8,200	5,000	
Total 341 Interest & Rents	11,970	9,200	11,046	7,700	
354 Intergovernmental					
354.020 Police Extra Duty	41,337	45,000	24,973	25,000	
354.0205 DUI Grant	1,261	1,200	1,257	1,200	
354.021 Police Task Force	29,279	45,000	43,815	45,000	
354.025 School Xing Guards	35,392	27,500	34,075	35,000	
354.026 School Resource Officer	11,025	25,000	38,624	40,000	
Total 354 Intergovernmental	118,294	143,700	142,744	146,200	

Category	Actual	Budget	Actual	Proposed	Notes/Comments
	2013	2014	(11/30)	2015	.
Revenue					
358 State Entitlements					
358.01 PURTA Tax	5,816	6,000	0	6,000	
358.02 Gasoline Tax Fund	14,007	14,000	12,884	14,000	
358.04 Beverage License	2,450	3,000	2,800	3,000	
358.05 State Aid-Pensions	284,947	288,117	254,940	255,000	
358.0501 Dividends	16,100	14,000	7,645	7,500	
358.10 PennDoT Winter	0	6,825	461	500	
358.70 Fire Relief Fund	58,429	58,429	55,592	55,500	
Total 358 State Entitlements	381,749	390,371	334,322	341,500	
360 Charges for Service					
361.34 Plan/Zoning Fees	250	500	0	250	
361.56 Lien Letters	5,690	5,000	4,255	4,000	
361.62 County Sales Tax	176,023	176,024	187,897	200,000	
362.10 Police Services	62,942	30,000	6,830	20,000	
363.21 Parking Meters	0	3,000	0	0	
364.30 Solid Waste Fees	499,311	490,000	4574,554	630,000	
364.31 Delinq. Solid Waste	112,419	90,000	98,297	100,000	
364.50 Recycling Fees	1,719	6,000	350	1,500	
364.311 Commercial Solid	7,400	9,500	5,760	6,000	
365.50 State Animal Control	175	750	240	300	
Total 360 Charges for Ser.	865,929	810,774	778,183	962,050	

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Category	Actual	Budget	Actual	Proposed	Notes/Comments
.	2013	2014	(11/30)	2015	.
Revenue					
380 Miscellaneous					
380.110 Misc. Garbage Pic	4,261	4,000	1,200	1,700	
380.120 Misc. Revenue	18,840	20,000	192,076	40,000	
380.121 Retire Health	192	850	1,805	1,800	
380.400 Workers Comp	113,733	20,000	13,669	15,000	
Total 380 Miscellaneous	137,026	40,850	208,750	56,970	
390 Other Funding					
391.300 Insurance Reimb.	6,855	4,150	32,137	15,000	
394.100 TAN	49,768	0	99,586	800,000	
395.101 Liquid Fuels Trans.	0	0	23,266	246,950	
395.111 Team Health Income	0	9,870	9,341	0	-
Total 390 Other Funding	56,623	18,020	164,330	1,061,950	
TOTAL REVENUE	6,944,480	6,617,345	7,224,502	8,314,470	

Administration – 400 – 409 & part of 410

Salary of Council provides each Council member a stipend of \$2,406 per year attending to Council duties.

Salary of the Mayor provides the Mayor with a stipend of \$3,000 per year for Mayoral duties.

Manager Salary is provided for professional management and administrative support to the Council. The Manager recommends and makes suggestions to the Council and implements the policies Council makes while ensuring their legislative intent. The Manager oversees the municipal workplace. The Manager currently operates under a two-year employment agreement and is hired at the will by Council. Salary for 2015 remains same as 2014 with no increase.

Part Time Clerical Assistants are included in this category; there are two (2) part time assistants paid \$15/hour and with no benefits. They are responsible to recording Council minutes and maintaining the records of the Borough. They also are responsible for the correct recording of employee timesheets/cards for payroll.

Bookkeeper is a contracted function with Bookminders of Pittsburgh, Inc. This third-party is in contract with the Borough for 2015 and is responsible for the correct and timely recording of all accounts receivable, accounts payable, payroll input with Paytime, Inc. and providing the Manager monthly financial reports that are submitted to Council by each Regular Council Meeting.

Legal Fees are included for the Borough Solicitor, Labor Counsel if needed, and any other litigation that is necessary to defend the Borough from claims and lawsuits. The official role of the Borough Solicitor is to act as the legal advisor to the Borough. The Borough Solicitor prepares legal documents, reviews contracts, commences and prosecutes all legal action brought by the Borough, and provides legal opinions and advice when requested by Council.

Engineering Fees are included for the monthly retainer that ensures that the Borough Engineer is available for any infrastructure issue and for attendance at the Regular Council Meeting.

Employee Benefits are paid from this category including Social Security, Medicare, Unemployment Compensation, Workers Compensation, Health Insurance, Life Insurance and Short and Long Term Disability Insurance.

Office Supplies, minor equipment, newsletter postage, postage machine rental, and legal advertising are included in this item.



Administration 400- 409 and parts of 410

Communications in this category include telephones, internet connection charges, upgrades, redesign of Borough website to be compatible with 2015 and beyond, and developed as a key communication tool for easily resident navigating for timely information and online permitting and fee payment capabilities.

Auditing services are paid in this category for the Borough's annual, independent audit that produces the annual PaDCED financial report that must be submitted to the State and general purpose financial statements that include a management letter with recommendations related to financial management of the Borough's finances.

Training, Conventions, Dues and Subscriptions are paid from this category for employees and officials who attend training, workshops, conferences and other educational opportunities that will present themselves during 2015.

Information Technology expenses are included in this category for hardware and software support services and updates.

Legal Tax Service is the delinquent real estate tax collector and both the regular and delinquent garbage fee collector and is paid by the Borough based on a % of the collections in 2015.

Code Enforcement Officer is now included in the Administrative category rather than the Public Safety category. The Code Enforcement Office reports to the Manager but retains all the rights and powers to issue citations for unsafe property conditions \$ code violators within the Borough.

Buildings include the personnel that maintaining the main municipal building, the supplies for cleaning, painting, paper products, equipment, utilities including electric, gas, water and sewage. There are four (4) Fire Houses in Munhall: West St., Main St.,

Police Department – 410

Chief Salary: the Chief of Police manages the police Department and reports to the Mayor. He develops the police schedule, manages the police budget and is custodian of the police records. He works with Council to ensure the safety of the community. The Munhall Chief is a working chief, works a shift, and answers calls.

Police Officers' Salaries: In addition to the Chief there are 20 full-time police officers, inclusive of 1 captain and 3 sergeants.

Overtime category is used to capture various overtime that is paid to officers to cover regular schedules during vacations and sick time, court time that is used when an officer must testify in court, and special duties and assignments outside of an officer's scheduled shift.

School Crossing Guards compensation is paid from this category. The Steel Valley School District pays for one-half of the cost associated with the school crossing guards who remain as Borough of Munhall employees.

Police Officer Benefits are paid from this category including Social Security, Medicare, Unemployment Compensation, Workers Compensation, Health Insurance, Life Insurance, Short and Long Term Disability Insurance.

Uniform Allowance is provided for officers in the amount of \$750 per officer. This allowance is for the purpose of buying police uniforms and is set by contract.

Supplies, Ammunition & Stationary are provided as needed and necessary to perform police services.

Communications includes telephones, cell phones, radios and internet connections. It also includes upgrades as needed.

Gas, Oil Fuel is the expense for police vehicles.

First Vehicle is a contracted service for all Munhall owned vehicles, including police vehicles, tires and regular maintenance.

Animal Control expenses are for the pick up and removal of nuisance animals in the Borough



Police Department – 400 (continued)

Video Recording Devices is a new request to equip each police officer with a video camera affixed to uniform. The estimated cost is \$300/camera and one-time software cost of \$1,500.

Police Department Staffing is a new inclusion expressed by the Mayor and Councilman Falce to provide round the clock staffing service as a support to police facility; 3 full-time persons.

Fire Department – 411

The Borough's fire services are provided by the Munhall Volunteer Department. There are currently 135 members who volunteer their services to assure fire safety for residents and businesses. There are four fire houses that serve the Borough: West Street, Main Street, Martha Street and Whitaker Way, housing # of fire apparatus:

Workers Compensation is paid by the Borough for volunteer firefighters.

Supplies, Minor Equipment, and Minor Equipment Repair are provided as needed and necessary to support the volunteers in the performance of firefighting services.

Communications in this category includes telephones, radios, internet connections, fax machines, etc.

Vehicle Fuel is the expense for fire vehicles. This category has steadily increased over the past 5 years. Although in late 2014 there has been downward pricing, it is not expected to continue throughout 2015.

Transfer to Major Equipment Fund is set to transfer money annually to support debt service payments on fire apparatus vehicles.

Firemen's Relief Fund is the money received from the State that is distributed to the volunteer fire department.

Building Inspection – 413

Building Inspection services is now within the Administration section of the 2015 budget.

Salary for the Code Enforcement Officer who works full-time to respond to code enforcement complaints, and who tours the Borough daily for violations, is included in the Administration category.

Zoning Inspections that are completed by the Borough by the code enforcement officer are included in the Administration category.

Employee Benefits such as Social Security, Medicare, Unemployment Compensation, Workers Compensation, Life Insurance and Long/short Disability benefits are included in the Administration category.

Building Permit Inspection is included in the Administration category.

Expenses Related to the Zoning Hearing Board such as stenographer, postage, legal services, transcripts and refunds are also recorded in the Administration category.

Codification of Borough Ordinances is a belated expense related to the ongoing update of the Borough's ordinances as new, amended, or, deleted ordinances are adopted, from time to time by Borough Council. The ordinances are provided to the codification company that will be contracted to make the changes to the Borough's code and makes them available on-line to the public.



Health & Sanitization – 427

Wages for Public Works Employees while working on Garbage detail are paid from this category.

Employee Benefits for employees on Garbage detail are Social Security, Medicare, Unemployment Compensation, Workers Compensation, Life Insurance, Long/Short Disability Insurance and included in this category.

Garbage Truck financing cost on newly purchased truck is included in this category.

Gas, Oil, Fuel is covered in this item for this category.

First Vehicle is a contracted vehicle repair service that is included in this category.

Landfill Fees are covered in this category and are expected to rise in 2015.

Public Works – 430

Wages for Public Works Employees while working on infrastructure maintenance/repair projects included in this category.

Employee Benefits for employees on infrastructure maintenance/repair detail are Social Security, Medicare, Unemployment Compensation, Workers Compensation, Life Insurance, Short/Long Term Disability Insurance are included in this category.

Summer Help includes the costs associated with hiring 6 summer youth workers for 3 months to assist with grass cutting and filling in for public works employee vacations.

Overtime is used to capture the compensation provided for special ‘call outs’ and special duties and assignments outside of an employee’s regularly scheduled shift.

Materials/Supplies is used to track expenses for different items that the road crew uses for different projects. Some of these items are cement, shovels, brooms, aggregate, etc.

Public Works – 430 (continued)

Vehicle Fuel is for the expense for fuel for the PW vehicles.

First Vehicle is a contracted service to maintain and repair Public Works vehicles are required and when needed for safe travel.

Road Salt is the cost for road salt used for snow/ice removal. The Highway Aid funds are transferred into the General Fund to pay for the costs associated with road salt materials. Approximately 4,000 tons at current bid price of @80/ton (allowing for fuel fluctuations) is \$320,000, about \$100,000 more than in 2014.

Street Lighting is the electric costs for overhead cobra lighting and for the decorative street lighting. Highway aid fund may be used for the payment of street lighting expenses if any remain following road salt expenses.

Asphalt is the material used to patch potholes as weather permits, both cold and hot mix.

Recreation – 452

Recreation Board is planned for formation in 2015; costs are associated with that organizational/administrative framing, meeting advertising, stationary, etc.

Video Cameras are planned for various recreation/park facilities to monitor vandalism and other suspicious activities. Costs include both hardware, software and interface with police vehicles.

Property Acquisition & Planning – costs that may be associated with deed preparation/closing costs on planned acquired property for recreation activities and associated site plan/design.



Community Services – 456

Library Contribution is a line item associated with the special annual tax (0.333 mills) associated with the Carnegie Library operational support. This millage is included in the annual 10.75 real estate millage rate.

Donations cover Halloween Parade, Flowers, Memorial Day and other minor events that may arise from time to time.

Debt Service – Principal & Interest – 470

AIM Loan #4 Roof is a loan acquired to roof replacement on Fire Station #4

911 Equipment Conversion represents the 1st annual of a 4-year note to cover costs of equipment/service acquisition for 911 conversion.

Vehicle Purchase is the 1st of a 4-year note for the purchase of a 2015 International Dump Truck w/Plow

Garbage Truck purchase represents the 2nd of a note for the 2013 purchase of new garbage truck.

Tax Anticipation Note (TAN) is the repayment of a short term, low interest loan from a financial institution to cover 2015 operational costs until real estate tax revenues are received beginning in April 2015.

Miscellaneous – 480

Pensions include the required MMOs for Police and Non-Uniform employee pension plans.

Casualty Insurance is coverage for Comprehensive Municipal Property and Liability Insurance.

Tax Collector annual estimated salary is included in the Miscellaneous category. Council pays Tax Collector based on a % of the Real Estate taxes collected on an annual basis.

Public Officials Errors/Omissions is insurance that covers elected officials in their public deliberations/actions.

Workers Compensation is the annual premium payment, paid quarterly for all employees; 2014 costs have substantially increased over previous years due to worker injury claims associated with providing municipal services. Planned to reduce exposure in 2015.

Fund -01 – General Fund Expenditure Detail

Category	Actual	Budget	Actual	Proposed	Notes/Comments
	2013	2014	(11/30)	2015	.
400 Administration					
400.110 Council Salary	0	16,080	14,862	16,080	
400.210 Admin Office Supplies	2,854	2,500	3,119	4,000	
400.220 Office Stat/Forms	433	500	75	500	
400.241 Gen' Expenses	12,580	5,000	10,336	15,000	
400.260 Minor Equipment	9,419	1,000	5,707	5,000	
400.33 Travel Reimbursement	0	0	0	2,593	
400.341 Advertising	3,669	2,500	2,200	3,000	
400.460 Dinner Meetings	826	700	1,218	1,000	
401.110 Mayor Salary	0	3,000	2,769	3,000	
401.121 Manager Salary	0	52,500	48,820	70,000	
401.329 Comcast	1,468	0	443	0	
402.311 Auditing Exp.	0	50,000	18,115	20,000	
402.353 Bond Manager	2,485	200	931	1,000	
403.200 Tax Duplicate	7,640	5,000	10,503	9,500	
403.353 Bond Tax Collector	0	6,240	6,978	7,000	
403.503 RAD/SVCOG/1%	6,657	6,600	0	6,600	
404.130 Solicitor Retainer	11,000	10,000	11,000	12,000	
404.316 Legal Expenses	35,563	40,000	61,238	60,000	
404.3161 Legal Tax Srv.		500	263,238	270,000	
404.317 Zoning Legal Exp.	0	500	250	500	
405.140 Ass't Manager	0	31,200	29,009	0	



Category	Actual	Budget	Actual.	Proposed	Notes/Comments
.	2013	2014	(11/30)	2015	.
400 Administration (continued)					
405.141 Overtime Manager	0	2,000	1,552	0	
405.141 FT Assistants	72,485	31,200	35,524	0	
405.142 PT Assistant	0	23,296	0	54,600	
405.143 Paytime (Payroll Srv.)	0	6,000	5,416	6,300	
406.156 Health Insurance/MBS	8,508	9,000	22,377	16,500	
406.158 Life Insurance	787	1,500	445	500	
406.162 Unemployment Comp	1,809	1,150	0	500	
406.420 Dues/Memberships	4,564	1,500	240	4,500	
406.421 SVCOG Dues	11,396	23,035	20,335	12,500	
406.460 Prof. Training	6,101	5,000	1,295	8,000	
407.174 Copy Machine Lease	7,406	7,500	9,095	7,500	
407.450 Bookkeeping System	39,385	4,000	15,750	18,000	
408.100 Engineering Services	46,653	25,000	69,518	50,000	
408.320 Telephone	364	1,500	4,313	4,000	
408.321 Tax Office Phone	686	0	0	0	
408.322 Cell Phones	5,370	2,800	1,523	1,000	
409.140 Wages-Municipal Bldg.	0	38,000	37,961	39,140	
409.156 Health Insurance Bldg.	17,878	19,926	19,152	20,000	
409.158 Life Insurance Bldg	2,421	325	3,205	3,000	
409.162 Unemployment Bldg	140	140	0	200	
409.183 Overtime-Bldg.	0	300	1,247	1,500	
409.181 Safety Shoes	0	300	306	300	
409.220 Materials/Supplies	99	3,000	9,138	8,000	

BOROUGH OF MUNHALL

2015 BUDGET

Category	Actual	Budget	Actual	Proposed	Notes/Comments
.	2013	2014	(11/30)	2015	.
400 Administration (continued)					
409.246 Filtered Water	382	360	329	350	
409.361 Electric- Fire #2	7,702	8,000	8,540	8,000	
409.362 Electric MAPS Bldg	964	0	2,866	2,000	
409.363 Nat. Gas Fire-#2	18,240	25,000	21,022	25,000	
409.364 Sewage/Water	3,026	3,000	38,079	5,000	
409.371 Generator Maint.	425	700	626	700	
409.372 Elevator Expenses	2,112	1,000	2,494	2,200	
409.373 Bldg. Maintenance	14,182	8,500	2,963	6,500	
409.375 Window Cleaning	335	600	0	600	
409.376 Municipal Roof	0	0	0	0	
409.377 Appraisals	0	2,500	950	3,000	
413.131 Code Officer	0	45,000	50,482	47,757	
413.133 Health Insurance	1,282	3,000	1,163	3,000	
413.220 Code Supplies	40	500	42	500	
413.233 Gas, Oil, Fuel	1,761	2,000	1,227	2,000	
413.237 Life Insurance			90	100	
413.323 Nextel			495	500	
TOTAL 400 Admin.:	470,097	457,452*	880,571	870,020	



Category	Actual	Budget	Actual	Proposed	Notes/Comments
	2013	2014	(11/30)	2015	
410 Police Services					
410.121 Chief Salary	87,715	90,346	83,679	93,974	
410.122 Captain Salary	74,419	76,651	74,239	79,331	
410.122 Sergeants Salary	346,475	356,869	336,530	374,400	
410.141 Patrolmen Salary	835,990	861,069	898,478	954,720	
410.143 Extra Duty Pay	30,000	30,000	22,687	30,000	
410.156 Police Health Ins.	362,373	303,224	256,405	318,580	
410.157 Retiree Health	17,699	19,723	8,050	15,000	
410.158 Police Testing	45	100	0	0	
410.159 Life Insurance			8,030	8,100	
410.162 UC, Police/Guards	7,944	5,000	24,836	5,000	
410.163 Canine Expenses	398	1,000	0	1,000	
410.164 Longevity	0	21,120	22,950*	24,840	
410.165 Holiday Pay	0	100,116	120,273*	125,705	
410.166 Long Term Disability	0	2,700	13,161	14,545	
410.183 Overtime	0	70,000	81,080	75,000	
410.184 Task Force	0	31,554	32,170	40,000	
410.191 Police Uniforms	21,860	31,500	16,949	22,700	
410.192. Physical Exams	0	500	0	500	
410.194 Animal Control	3,190	3,550	2,690	4,000	
410.210 Office Supplies	1,326	2,000	368	1,500	
410.220 Stationary	370	400	178	400	
410.221 Copier	10,340	6,750	8,612	7,500	

BOROUGH OF MUNHALL

2015 BUDGET

Category	Actual	Budget	Actual	Proposed	Notes/Comments
.	2013	2014	(11/30)	2015	.
410 Police Services (continued)					
410.222 Machine Maintenance	1,654	400	647	800	
410.223 Ammunition	12,873	6,000	4,909	6,000	
410.225 Police Cars	109,005	62,590	48,092	30,000	
410.231 Gas, Oil, Fuel	55,365	62,000	50,481	61,333	
410.241 General Expenses	6,131	5,500	5,475	5,000	
410.242 NCIC Computer	0	250	0	250	
410.251 First Vehicle	39,386	33,645	45,041	35,000	
410.252 Vehicle Washing	1,950	1,800	1,650	1,800	
410.260 Minor Equipment	724	1,000	0	1,500	
410.310 VASCAR	0	0	100	100	
410.320 Telephone	715	1,315	210	1,400	
410.321 Nextel/Air Card/Cell	7,470	3,000	9,187	8,000	
410.322 Chief Cell	4,342	1,950	2,082	2,000	
410.324 Mobile Radio	19,266	3,000	18,692	3,000	
410.327 Racal Maint. Agree.	0	1,000	0	1,000	
410.329 Internet/Comcast/Data	220	1,500	223	1,500	
410.420 Memberships	595	180	90	600	
410.421 Maglocen Membership	1,370	1,370	0	1,370	
410.450 Tulip Informer	5,720	6,050	5,635	3,250	
410.451 Tulip Server Opt.1	0	0	0	1,000	
410.452 Filter Water	438	520	533	520	



Category	Actual	Budget	Actual	Proposed	Notes/Comments
.	2013	2014	(11/30)	2015	.
410 Police Services (continued)					
410.460 Conferences	1,447	0	0	0	
410.461 Training	2,977	3,500	6,275	6,000	
410.530 Tupper Program	1,300	0	243	1,300	
410.531 Tupper Circuits	1,245	1,500	1,908	1,500	
410.531 DARE	0	1,000	1,164	1,000	
410.533 Crime Watch	1,582	1,500	2,351	1,500	
415.140 Salary Police Clerks	0	0	12,500	31,200	
415.1401 Wages PT Clerks	0	0	0	22,000	
415.156 Police Clerk Benefits	0	0	0	10,200	
419.140 Salary School Guards	0	66,000	72,960	66,000	
419.191 Sch. Guard Uniforms	0	500	313	700	
410.194 Law Enforce. Policy	0	22,000	25,991	10,000	
410.155 In Lieu Health Ins.	0	10,500	12,250	15,000	
TOTAL 410 Police	2,075,919	2,439,237*	2,340,367	2,528,618	

BOROUGH OF MUNHALL

2015 BUDGET

Category	Actual	Budget	Actual	Proposed	Notes/Comments
.	2013	2014	(11/30)	2015	.
411 Fire Services					
411. 192 Vision/Phy. Exams	1,120	500	670	600	
411.220 Materials/Supplies	3,234	2,000	2,452	3,000	
411.231 Gas, Oil, Fuel	17,666	13,500	24,822	15,500	
411.241 General Expenses	1,115	2,000	3,764	3,000	
411.242 Fire Prevention/Train.	4,032	3,000	1,322	5,500	
411.251 First Vehicle	38,022	34,000	31,467	34,000	
411.321 Telephone	7,419	500	6,800	0	
411.322 Comm. Equipment	10,291	10,000	17,661	8,000	
411.323 Computer Software	2,341	3,873	4,500	1,200	
411.349 Water #2	1,229	0	863	1,200	
411.350 Sewage #1	411	270	308	450	
411.351 Sewage #3	203	200	377	150	
411.352 Sewage #2	0	200	96	200	
411.353 Sewage #4	88	150	472	520	
411.354 Sewage #5	971	1,350	117	70	
411.355 Water #1	1,764	1,000	1,058	1,500	
411.356 Water #3	571	200	229	150	
411.358 Water #4	800	550	447	600	
411.359 Water #5	1,442	920	807	1,000	
411.361 Electric #1	2,044	1,660	1,672	2,000	
411.362 Electric #3	1,856	1,000	769	500	
411.363 Electric #4	4,047	3,600	2,315	2,300	

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Category	Actual	Budget	Actual	Proposed	Notes/Comments.
.	2013	2014	(11/30)	2015	.
411 Fire Service (continued)					
411.364 Electric #5	4,727	5,800	4,564	6,000	
411.365 Electric #2	522	700	8	400	
411.371 Gas #2	3,194	8,000	1,593	2,000	
411.372 Gas #1	3,533	5,000	4,755	5,200	
411.373 Gas #3	4,129	3,000	7,391	1,500	
411.374 Gas #4	5,035	5,000	4,140	5,200	
411.375 Gas #5	6,447	7,000	5,420	7,200	
411.380 Bldg. Maint. #5	298	2,500	1,809	2,500	
411.381 Bldg. Maint. #1	8,798	1,450	1,800	1,450	
411.384 Bldg. Maint. #3	544	1,000	17,000	1,000	
411.386 Bldg. Maint. # 4	2,175	550	2,454	1,300	
411.387 Fire Hydrants	67,605	53,647	48,340	54,000	
411.390 Truck Fund	72,000	65,000	65,000	65,000	
411.392 Vehicle Repairs	4,687	2,000	3,866	4,000	
411.394 Fire Eq. Mainten.	37,665	13,000	19,132	14,000	
411.396 Equip Purchases	15,203	31,000	50,232	35,000	
411.752 Workers Comp	0	35,657	9,652	38,000	
411.753 Fire Veh. Insurance	0	12,000	0	12,800	
411.754 Portable Equip. Ins.	3,532	6,500	18,336	7,000	
TOTAL 411 Fire Ser.	340,759	341,377*	368,411	344,990	

BOROUGH OF MUNHALL

2015 BUDGET

Category	Actual	Budget	Actual	Proposed	Notes/Comments
.	2013	2014	(11/30)	2015	.
427 Health & Sanitation					
427.126 Sanitation Testing	110	100	1,292	1,500	
427.140 Salary Sanitation	0	304,665	179,532	420,000	
427.142 Garbage Truck	58,528	3,500	28,261	28,261	
427.157 Health Insurance	97,025	114,424	15,653	100,000	
427.159 Life Insurance	1,863	330	3,091	2,800	
427.163 Unemploy Comp.	1,731	3,332	0	3,330	
427.183 Overtime	0	1,500	1,007	1,200	
427.185 Safety Equipment	2,307	900	2,233	2,000	
427.231 Gas, Oil, Fuel	54,070	44,000	46,187	44,000	
427.241 General Expenses	558	2,000	2,047	2,000	
427.251 First Vehicle	73,800	77,000	60,406	62,000	
427.322 Cell Phones	670	1,000	0	600	
427.365 Landfill Fees	143,439	150,000	137,679	171,000	\$33/ton (avg. 5,200 tons/yr.)
TOTAL: 427 Health	434,101	733,851*	477,388	838,691	



Category	Actual	Budget	Actual	Proposed	Notes/Comments
.	2013	2014	(11/30)	2015	.
430 Public Works					
430.110 Public Works Sup.	0	60,000	2,880	60,000	
430.140 Salary-Public Works	0	306,862	493,427	250,935	
430.116 Benefits in Lieu	0	0	500	4,000	
430.180 Overtime	0	15,000	38,263	40,000	
430.190 Life Insurance	4,410	4,500	2,767	3,000	
430.194 Unemp. Comp.	8,859	2,850	0	3 200	
430.195 Health Insur.	135,814	122,940	202,890	14,000	
430.200 Materials/Supp.	18,455	20,000	18,072	20,000	
430.241 General Expen.	8,491	2,500	14,132	4,500	
430.242 Safety Shoes	3,490	4,500	3,860	4,500	
430.246 Filtered Water	236	400	70	300	
430.248 One Call	478	800	297	600	
430.251 First Vehicle	42,306	40,000	36,419	40,000	
430.260 Minor Eq. Purc.	1,124	3,500	1,167	3,500	
430.250 Minor Eq. Main.	12,359	8,000	13,058	10,000	
430.310 Leaf Compost	0	2,650	0	2,000	
430.320 Telephone	686	1,231	0	1,230	
430.324 Cell Phones	1,609	2,930	5,204	4,500	
430.359 Electric Maps	52	0	0	0	
430.361 Electric	4,635	550	3,652	4,000	
430.363 Nat. Gas	1,383	550	4,213	4,000	

BOROUGH OF MUNHALL

2015 BUDGET

Category	Actual	Budget	Actual	Proposed	Notes/Comments
.	2013	2014	(11/30)	2015	.
430 Public Works (continued)					
430.363 Nat. Gas MAPS	373	0	0	0	
430.364 Sewage/PW/MAPS	181	720	279	720	
430.366 Water/PW/MAPS	0	1,300	0	1,300	
430.367 Water/MAPS	535	0	0	0	
430.384 Equip Rental	0	1,000	1,500	1,500	
431.245 Street Sweeping	1,387	4,500	0	4,000	
432.245 Rock Salt	213,029	135,000	242,262	320,000	
433.245 Street Signs	1,812	3,000	0	3,000	
433.249 Traffic Signals	4,146	4,500	8,076	7,800	
433.250 Traffic Sig. Maint.	1,735	6,500	461	6,000	
434.245 Relamp St. Lgt 8 th Ave.	0	2,000	306	1,000	
434.361 Street Lights	211,736	198,500	156,497	190,000	
434.362 St. Lghht. 8 th Ave	1,556	2,100	1,645	2,000	
434.363 St. Lights-Main	10,498	4,500	17,858	20,000	
434.364 St. Lghts-Waterfront	119	550	0	550	
434.365 St. Lights-Library	1,996	2,300	2,400	2,300	
434.371 St. Lights Maint.Main/8 th	0	1,000	0	1,000	
434.372 St. Lghts Maint. Main	183	6,500	1,374	4,000	
434.373 St. Lght. Maint. Waterfr.	169	1,000	0	1,000	
434.384 Tandem rental	4,022	4,000	1,852	4,000	
437.246 Asphalt	41,632	25,000	12,187	15,000	
438.240 Ford 550	0	23,789	25,411	23,789	
438.241 Slag/Gravel/Cement	0	3,000	0	3,000	

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BOROUGH OF MUNHALL

2015 BUDGET

Category	Actual	Budget	Actual	Proposed	Notes/Comments
.	2013	2014	(11/30)	2015	.
430 Public Works (continued)					
438.246 Line Painting	0	2,500	507	1,000	
438.248 Catch Basins	14,880	15,000	24,232	30,000	
438.249 Paving/Resurf.	24,314	0	0	0	
438.247 Intern'l 5-Ton	0	40,000	0	31,405	
439.231 Gas, oil, Fuel	28,278	30,000	35,193	35,000	
TOTAL 430 PW	806,968	1,134,822*	1,372,911	1,183,629	

BOROUGH OF MUNHALL

2015 BUDGET

Category	Actual	Budget	Actual	Proposed.....	Notes/Comments
	2013	2014	(11/30)	2015	
450 Recreation					
450.100 Rec/Park Board	0	0	0	5,000	
450.220 Materials/Supplies	854	4,000	2,677	4,000	
450.225 Repairs/Maintenance	657	0	475	3,000	
452.247 Holiday Décor/Dinner	2,311	7,500	0	7,500	
452.250 Security Cameras	0	0	0	5,000	
452.361 West Field Maint.	4,192	5,000	2,531	5,000	
454.220 Trautman Maintenance	11,247	13,000	13,797	13,000	
454.221 Woodhill Maint.	7,630	4,600	9,318	8,000	
454.361 Kennedy Park	1,685	2,500	4,939	5,000	
454.362 West St. War Memorial	85	200	112	200	
454.363 Park Square	369	1,500	0	1,500	
455.100 Community Days	49	0	0	5,000	
455.110 Fireworks	7,500	7,500	0	0	
TOTAL 450 Recreation	36,579	45,800	33,849	62,200	

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Category	Actual	Budget	Actual	Proposed	Notes/Comments
.	2013	2014	(11/30)	2015	.
471 Debt Service					
471.600 TAN	0	0	0	800,000	
472.600 TAN Interest	0	0	0	9,000	
TAN Fee	0	0	0	1,500	
AIM Roof #4 Loan		29,200	23,400	23,400	
911 Leasing	0	0	21,860	18,065	
TOTAL 471 Debt	0	29,530*	45,260	851,965	

BOROUGH OF MUNHALL

2015 BUDGET

Category	Actual	Budget	Actual	Proposed	Notes/Comments
.	2013	2014	(11/30)	2015	.
480 Miscellaneous					
480.160 Pension/SVCOG	500	3,300	3,170	3,300	
480.161 Pension/Non-Uniform	215,975	250,120	277,445	249,792	
480.162 Pension/Police	276,324	285,171	313,468	330,000	
480.215 Contingency Fund	2,875	0	0	0	
480.216 Emergency Mgt.	254	1,000	375	1,000	
480.318 Commission, Real Estate	0	0	0	0	
480.318 Commission/Lien Taxes	44,063	0	7,870	0	
480.450 Salary/Tax Collector			37,046	40,400	
480.510 Property Tax Refund	9,947	15,000	23,166	20,000	
480.511 Firemen Relief Fund	58,429	0	55,592	59,000	
480.520 Donations	0	1,000	200	1,000	
480.521 Halloween Parade	2,500	2,500	2,500	2,500	
480.522 Library Donation	20,000	113,000	50,000	113,000	
480.524 Flowers	250	1,500	460	1,000	
480.525 GAR Memorial Day	1,000	1,000	1,100	1,000	
486.352 Casualty Insurance	83,752	68,432	43,441	78,000	
486.353 Public Officials Insur.	4,270	18,412	17,307	25,000	
486.354 Workers Comp	254,459	331,090	407,180	430,000	
486.3541 Optimus Risk Mgt.	0	0	0	2,250	
486.355 Firemen State Work C.	12,707	0	2,550	3,500	
486.356 Insurance Claims	5,556	500	37,277	35,000	
486.357 Life Ins. Retitees	1,614	1,700	1,225	1,700	
487.161 Social Security/Medi	0	200,500	0	306,000	

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BOROUGH OF MUNHALL

2015 BUDGET

Category	Actual	Budget	Actual	Proposed	Notes/Comments
.	2013	2014	(11/30)	2015	.
480 Miscellaneous (continued)					
487.161 Social Security		200,500	0	194,965	
487.164 MEIT Process	452	125	555	450	
492.062 Demolition Exp.	0	1,500	0	0	
492.063 Delinq. Liens	3,395	20,000	0	20,000	
492.620 Miscellaneous	57,496	3,750	15,012	15,000	
492.067 Main St. Cameras	988	1,320	0	6,500	
TOTAL 480 Misc.:	1,056,806	1,435,276*	1,296,939	1,634,357	
TOTAL Expend.	5,221,229	6,617,345*	6,815,635	8,314,470	

* = 2014 Budget adopted 12/2013; later opened in 1/2014;. #s reflect bottom line actuals; tabulations vary.