

WEST WYOMING BOROUGH GENERAL FUND
 2015 Budget

Proposed 2015
 Budget

Income

354,022 Growing Greener Grant

DEPOSIT

300 - TAXES

301 - REAL PROPERTY TAXES

301-100 - RE TAXES-CURRENT \$226,566.00

301-400 - RE TAXES DELINQUENT \$15,000.00

301 - REAL PROPERTY TAXES - Other

Total 301 - REAL PROPERTY TAXES

305 - OCCUPATIONAL TAXES

305.100 - OCCUPATION TAXES

305 - OCCUPATIONAL TAXES - Other

Total 305 - OCCUPATIONAL TAXES

310 - LOCAL TAX ENABLING

310.010 - PER CAPITA TAXES \$7,500.00

310.100 - RE TRANSFER TAXES \$17,000.00

310.200 - EARNED INC TAX \$262,000.00

310.510 - LST \$21,000.00

310 - LOCAL TAX ENABLING - Other

Total 310 - LOCAL TAX ENABLING

300 - TAXES - Other

Total 300 - TAXES

320 - LICENSES & PERMITS

322.000 - NON-BUSINESS LICENSES & PERMITS

322.100 LANDLORD PERMIT

322.500 - STREET OPENING PERMIT \$1,000.00

322.000 - NON-BUSINESS LICENSES & PERMITS - Other \$200.00

Total 322.000 - NON-BUSINESS LICENSES & PERMITS

320 - LICENSES & PERMITS - Other

Total 320 - LICENSES & PERMITS

320.000 - LICENSES AND PERMITS

321.000 - BUSINESS LICENSES & PERMITS

321.800 - CABLE TV FRANCHISE \$28,434.00

321.000 - BUSINESS LICENSES & PERMITS - Other

Total 321.000 - BUSINESS LICENSES & PERMITS

320.000 - LICENSES AND PERMITS - Other

Total 320.000 - LICENSES AND PERMITS

331 - FINES

331.110 VEHICLE CODE VIOLATIONS

331.130 STATE POLICE FINES \$1,500.00

331.100 - DISTRICT MAGISTRATE \$5,000.00

331.120 - VIOLATIONS OF ORDINANCES

331.140 - PARKING VIOLATIONS

331 - FINES - Other

Total 331 - FINES

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332 - Proceeds from Bond Recovery	
332.000 - Forfeit,Restitution,Settlement	
332.10 - General-Restitution,Settlement	
332.20 - Sipko-Restitution,Settlement	
332.000 - Forfeit,Restitution,Settlement - Other	
Total 332.000 - Forfeit,Restitution,Settlement	
341 - INTEREST EARNINGS	
341.009 - Interest-PNC Gnl	
341.010 - Interest on Checking	
341.011 - Interest-Early Intervention	
341.012 - Interest-Sinking	
341.013 - Interest-Pligit General	
341.014 - Interest-Pligit PR	
341.015 - Interest-Pligit-refuse	
341.016 - Interest-M&T Refuse	
341.017 - Interest-Pligit-Debt Service	
341.020 - Interest on Savings	
341.021 - Interest-Pligit-Growing Greener	
341.022 - Interest-Luzerne-Growing Greene	\$60.00
341.023 - Interest Franklin Debt Service	
341.024 - Interest - Franklin Refuse	\$390.00
341.025 - Interest - PLGIT EIT	
341.43 - INTEREST EARNINGS - TAXES	
341 - INTEREST EARNINGS - Other	
Total 341 - INTEREST EARNINGS	
342 - RENTS & ROYALTIES	\$6,000.00
353.000 - PYMT IN LIEU-LQ FUEL	
354 - STATE CAPITAL & OPERATING GRANT	
354.000 - PA (INTERGOV) GRANT	
354.020 - PUBLIC SAFETY PCCD GRANT	
354.021 - H2O STORM WATER PROJECT	
354.000 - PA (INTERGOV) GRANT - Other	
Total 354.000 - PA (INTERGOV) GRANT	
354.030 - HIGHWAY & STREETS STATE GRANT	
354.120 - EMERGENCY DIASTER RELIEF-PEMA	
354 - STATE CAPITAL & OPERATING GRANT - Other	
Total 354 - STATE CAPITAL & OPERATING GRANT	
355.000 - STATE SHARED REVENUES & ENTITLE	
355.010 - PURTA	\$665.00
355.020 - MOTOR VEHICLE FUEL TAX	
355.040 - ALCOHOLIC BEV LICENSES	\$300.00
355.050 - GEN MUNI PENSION/STATE AID	
355.070 - FOREIGN FIRE INSURANCE PREMIUM	
355.080 - VOL FIRE RELIEF ALLOCATION	
355.000 - STATE SHARED REVENUES & ENTITLE - Other	
Total 355.000 - STATE SHARED REVENUES & ENTITLE	
357.09 - Local Gov't Grant - Com Dev	
360-370 - CHARGES FOR SERVICES	

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361.000 - GENERAL GOVERNMENT	
361.700 - REPRODUCTION OF RECORDS	\$50.00
361.000 - GENERAL GOVERNMENT - Other	
Total 361.000 - GENERAL GOVERNMENT	
362.000 - PUBLIC SAFETY	
362.420 LANDLORD INSPECTIONS	\$300.00
362.110 - POLICE REPORT COPY	\$500.00
362.140 - SCHOOL CROSSING GUARDS	\$9,700.00
362.150 - POLICE PART-TIME TNG FEE	
362.410 - BUILDING PERMITS	\$11,500.00
362.470 - DUMPSTER PERMIT	\$50.00
362.50 - BUPA - Buckle Up	\$1,000.00
362.000 - PUBLIC SAFETY - Other	
Total 362.000 - PUBLIC SAFETY	
364 - SANITATION	
364.300 - SOLID WASTE COLLECTION	\$235,000.00
364.310 - Recycling Rebate	\$300.00
364 - SANITATION - Other	
Total 364 - SANITATION	
360-370 - CHARGES FOR SERVICES - Other	\$60.00
Total 360-370 - CHARGES FOR SERVICES	
363.600 - DEPW EMPLOYEE REIMBURSEMENTS	
363.610 - CONSTRUCTION - RIGHT OF WAY	
364-100 - Sewer User Fees	
367.300 - GEN GOVT CHGS-ZONING	
379.000 - MISC REVENUES	
379.100 - MISC REVENUE EAGLE SCOUT	
379.000 - MISC REVENUES - Other	
Total 379.000 - MISC REVENUES	
387 - CONTRIBUTIONS FROM EMPLOYEES	
387.100 - EMPLOYEE CONTRIB. TO PENSION	\$1,100.00
387.200 - HEALTH INSURANCE CO-PAYMENT	\$7,288.00
387.420 - Employee Union Dues	
387 - CONTRIBUTIONS FROM EMPLOYEES - Other	
Total 387 - CONTRIBUTIONS FROM EMPLOYEES	
389.000 - UNCLASSIFIED REVENUE-DISCOVER	
389.350 - UNCLASS. REVENUE - INSURANCE	
389.000 - UNCLASSIFIED REVENUE-DISCOVER - Other	
Total 389.000 - UNCLASSIFIED REVENUE-DISCOVER	
391.000 - GENERAL FIXED ASSET DISPOSITION	
391.10 - SALE OF GENERAL FIXED ASSET	
391.20 - COMP FOR LOSS - GEN FIXED ASSET	
391.000 - GENERAL FIXED ASSET DISPOSITION - Other	
Total 391.000 - GENERAL FIXED ASSET DISPOSITION	
392.000 - Interfund Operating Transfer	
392.09 - TRANSFER FROM REFUSE ACCOUNT	

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392.000 - Interfund Operating Transfer - Other	
Total 392.000 - Interfund Operating Transfer	
395 - REFUNDS RECEIVED	
395.000 - REFUND OF PRIOR YR EXPENDITURES	
395.200 - Refund Liquid Fuels Tax	\$300.00
395.500 - Re-Deposit/ Returned Bank Items	
395.000 - REFUND OF PRIOR YR EXPENDITURES - Other	
Total 395.000 - REFUND OF PRIOR YR EXPENDITURES	
Total Income	\$859,763.00
Cost of Goods Sold	
50000 - COST OF GOODS SOLD	
Total COGS	
Gross Profit	
Expense	
VOID	
400-409 - GENERAL GOVERNMENT	
400.000 - LEGISLATIVE GOVERNING BODY	
400.105 - LEGISLATIVE SALARIES	\$11,750.00
400.000 - LEGISLATIVE GOVERNING BODY - Other	
Total 400.000 - LEGISLATIVE GOVERNING BODY	
401.000 - MAYOR	
401.105 - MAYOR SALARY	\$2,500.00
401.000 - MAYOR - Other	
Total 401.000 - MAYOR	
402.000 - AUDITING/FINANCIAL ADMIN	
402.311 - AUDITOR PROFESSIONAL FEES	\$9,500.00
402.000 - AUDITING/FINANCIAL ADMIN - Other	
Total 402.000 - AUDITING/FINANCIAL ADMIN	
403.000 - TAX COLLECTION	
403.105 - TAX COLLECTOR COMPENSATION	\$6,900.00
403.116 - EIT COMMISSION - BERKHEIMER	
403.210 - TAX BILL PRINTING	\$3,100.00
403.321 - TAX COLL-TELECOM	
403.420 - LUZERNE CTY TAX COL ASSOC DUES	\$125.00
403.490 - REASSESSMENT REFUND	
403.000 - TAX COLLECTION - Other	
Total 403.000 - TAX COLLECTION	
404.000 - PROF - LEGAL FEES	
404.310 - SOLICITOR	\$20,000.00
404.314 - SPECIAL LEGAL SERVICES	\$50,000.00
404.000 - PROF - LEGAL FEES - Other	
Total 404.000 - PROF - LEGAL FEES	
405.000 - CLERK/SECRETARY	
405.116 Wages - Sewer	

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405.110 - TREASURER SALARY	
405.112 - ADMINISTRATOR WAGES	\$17,340.00
405.114 - TREASURER-WAGES	\$1,850.00
405.115 - CLERK WAGES	\$15,912.00
405.116 - CLERK II WAGES	\$5,768.00
405.000 - CLERK/SECRETARY - Other	
Total 405.000 - CLERK/SECRETARY	
406.000 - GENERAL GOVT ADMINISTRATION	
406.114 - PAYROLL MANAGER WAGES	\$1,800.00
406.210 - OFFICE SUPPLIES	\$2,500.00
406.215 - POSTAGE	\$600.00
406.270 - Doc Storage/ Hdwe & Software	
406.310 - Professional Services	
406.312 - MANAGEMENT CONSULTING SERVICES	
406.316 - QUICK BOOKS PAYROLL SERVICES	
406.317 - TIME CLOCK SERVICE	\$1,000.00
406.321 - COMMUNICATIONS	\$2,800.00
406.340 - ADVERTISING	\$1,800.00
406.390 - BANK CHARGES	\$600.00
406.410 - FINES AND PENALTIES	
406.420 - DUES/SUBSCRIPTIONS	\$750.00
406.421 - FEES	
406.750 - COMPUTER NETWORK UPGRADES	\$2,000.00
406.000 - GENERAL GOVT ADMINISTRATION - Other	
Total 406.000 - GENERAL GOVT ADMINISTRATION	
408.000 - ENGINEERING SERVICES	
408.310 - ENGINEER - PROFESSIONAL FEES	\$5,000.00
408.000 - ENGINEERING SERVICES - Other	
Total 408.000 - ENGINEERING SERVICES	
409.000 - GOVERNMENT BUILDINGS	
409.200 - BORO BLDG SUPPLIES	\$750.00
409.312 - CONTRACTED CLEANING	
409.360 - BORO BLDG UTILS	\$7,500.00
409.370 - BORO BLDG REPAIRS	\$3,700.00
409.000 - GOVERNMENT BUILDINGS - Other	
Total 409.000 - GOVERNMENT BUILDINGS	
400-409 - GENERAL GOVERNMENT - Other	
Total 400-409 - GENERAL GOVERNMENT	
410-419 - PUBLIC SAFETY	
410.00 - POLICE	
410.110 - Police Administrator	\$22,464.00
410.112 - Lead Officer	\$27,156.00
410.114 - PART TIME Officer	\$107,470.00
410.181 - COURT PAY	\$300.00
410.197 - POLICE-PENSION	
410.200 - POLICE - EQUIPMENT	\$1,000.00
410.210 - POLICE - OFFICE SUPPLIES	\$400.00
410.216 - SHOTGUNS & AMMO	\$1,000.00
410.220 - UNIFORMS	\$400.00

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410.231 - GASOLINE	\$8,000.00
410.260 - CAMERA & CASE	
410.316 - DRUG/ALCOHOL TESTING/LAB FEES	\$1,000.00
410.320 - DISPATCH/RADIOS	
410.325 - INTERNET SERVICE	\$480.00
410.328 - RADIO EQUIPMENT	\$250.00
410.329 - ALERT SOFTWARE 2011 USER LICENS	\$1,500.00
410.370 - VEHICLE REPAIRS-MAINTENANCE	\$6,000.00
410.371 - V-SPEC TRAFFIC TIMING DEVICE	\$500.00
410.374 - POLICE - VEHICLE	
410.390 - POLICE PENSION/FIRE	
410.420 - West Side Mutual Aid	\$60.00
410.460 - POLICE TRAINING	\$1,000.00
410.470 - Training for Chief	
410.750 - COMPUTERS/IT HARDWARE	\$500.00
410.00 - POLICE - Other	
Total 410.00 - POLICE	
411.00 - FIRE DEPARTMENTS	
411.080 - HOSE CO #1 FIREMENS RELIEF	
411.081 - HOSE CO #2 FIREMENS RELIEF	
411.110 - FIRE CHIEF STIPEND	\$450.00
411.232 - FIRE - DIESEL FUEL	\$3,000.00
411.363 - HYDRANTS	\$11,000.00
411.370 - FIRE ENGINE - MAINTENANCE	\$2,000.00
411.520 - HOSE CO #1 CONTRIBUTION	\$1,000.00
411.521 - HOSE CO #2 CONTRIBUTION	\$1,000.00
411.740 - FIRE ENGINE #1	\$1,800.00
411.00 - FIRE DEPARTMENTS - Other	
Total 411.00 - FIRE DEPARTMENTS	
412.000 - AMBULANCE	
412.232 - Ambulance Diesel	
412.000 - AMBULANCE - Other	
Total 412.000 - AMBULANCE	
413.000 - UCC & CODE ENFORCEMENT	
413.310 - BUILDING PERMITS	\$8,000.00
413.311 - CODE ENFORCEMENT	\$3,300.00
413.000 - UCC & CODE ENFORCEMENT - Other	
Total 413.000 - UCC & CODE ENFORCEMENT	
414.000 - PLANNING & ZONING	
419.000 - OTHER PUBLIC SAFETY	
419.115 - CROSSING GUARDS WAGES	\$17,982.00
419.000 - OTHER PUBLIC SAFETY - Other	
Total 419.000 - OTHER PUBLIC SAFETY	
410-419 - PUBLIC SAFETY - Other	
Total 410-419 - PUBLIC SAFETY	
420-425 - HEALTH & HUMAN SERVICES	
422.520 - VECTOR CONTROL/SPCA DONATIONS	
420-425 - HEALTH & HUMAN SERVICES - Other	

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Total 420-425 - HEALTH & HUMAN SERVICES	
426-429 - PUBLIC WORKS - SANITATION	
426 - RECYCLING/YARD WASTE	
426.112 - LABOR/WAGE	
426.231 - FUEL	\$500.00
426.312 - ADMINISTRATION FEE	
426.420 - ASSOCIATION ASSESSMENT	\$6,000.00
426.450 - Recycling - Contracted Service	\$300.00
426.490 - Title Transfers	
426 - RECYCLING/YARD WASTE - Other	
Total 426 - RECYCLING/YARD WASTE	
427 - SOLID WASTE COLLECTION & DISPOS	
427.342 - COLLECTIONS STICKER PRINTING	\$1,500.00
427.367 - Contract Waste Collection	\$174,403.00
427.368 - Secondary Collections	\$6,200.00
427 - SOLID WASTE COLLECTION & DISPOS - Other	
Total 427 - SOLID WASTE COLLECTION & DISPOS	
426-429 - PUBLIC WORKS - SANITATION - Other	
Total 426-429 - PUBLIC WORKS - SANITATION	
427-450 - CONTRACT SVCS-REFUSE	
430-439 - PUBLIC WORKS - ROADS & STREETS	
430.000 - PUBLIC WORKS -GENERAL SERVICES	
430.112 - Full Time wage	\$36,628.80
430.115 - Part Time Wages	\$22,219.60
430.172 - HOLIDAY PAY -PUBLIC WORKS	
430.176 - PERSONAL DAY-PUBLIC WORKS	
430.178 - VACATION PUBLIC WORKS	
430.188 - Comp for SCID Workers/Lunches	\$100.00
430.197 - PUBLIC WORKS-NON UNI PENSION	
430.220 - Uniforms	\$300.00
430.231 - GASOLINE	\$4,200.00
430.233 - Fuel - COG	\$500.00
430.245 - STREET DEPT/SUPPLIES	\$3,674.00
430.370 - DPW - VEHICLE REPAIRS-MAINT	\$1,000.00
430.420 - Pa One Call Service	\$500.00
430.460 - Training	\$75.00
430.000 - PUBLIC WORKS -GENERAL SERVICES - Other	
Total 430.000 - PUBLIC WORKS -GENERAL SERVICES	
431.000 - SEWERS/DRAINS	
431.247 Auditor Adjustment	
431.245 - REPAIRS & MAINT. -SUPPLIES	
431.246 - H2O STORM WATER PROJECT	
431.370 - MAINTENANCE & REPAIRS	
431.000 - SEWERS/DRAINS - Other	
Total 431.000 - SEWERS/DRAINS	
432 - SNOW/ICE REMOVAL	
432.245 - SNOW & ICE -SUPPLIES	
432 - SNOW/ICE REMOVAL - Other	

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Total 432 - SNOW/ICE REMOVAL	
433.000 - SIGNALS/SIGNS	
433.250 - Maintenance	
433.000 - SIGNALS/SIGNS - Other	
Total 433.000 - SIGNALS/SIGNS	
434.000 - STREET LIGHTING	
434.361 - Electricity	
434.000 - STREET LIGHTING - Other	
Total 434.000 - STREET LIGHTING	
439.000 - EMPLOYEES-MAINT	
430-439 - PUBLIC WORKS - ROADS & STREETS - Other	
Total 430-439 - PUBLIC WORKS - ROADS & STREETS	
437 - MAINTENANCE BLDG	
437.100 - GEN MAINTENANCE	\$500.00
437.360 - MAINT BLDG UTILITIES	\$4,200.00
437.374 - PARTS FOR REPAIR	
437 - MAINTENANCE BLDG - Other	
Total 437 - MAINTENANCE BLDG	
438.74 - ROADS/BRIDGES - EQUIPMENT	
440-449 - PUBLIC WORKS - OTHER SERVICES	
446.000 - STORMWATER MGT. & FLOOD CONTROL	
446.232 - Back Up Generator Fuel	\$450.00
446.000 - STORMWATER MGT. & FLOOD CONTROL - Other	
Total 446.000 - STORMWATER MGT. & FLOOD CONTROL	
440-449 - PUBLIC WORKS - OTHER SERVICES - Other	\$800.00
Total 440-449 - PUBLIC WORKS - OTHER SERVICES	
450-459 - CULTURE & RECREATION	
451.000 - CULTURE-RECREATION	\$1,000.00
454.000 - PARKS	
455.000 - SHADE TREES	\$1,000.00
456.000 - LIBRARY	
457.000 - CIVIC CELEBRATIONS	\$750.00
459.000 - SPCA	
450-459 - CULTURE & RECREATION - Other	
Total 450-459 - CULTURE & RECREATION	
460-469 - COMMUNITY DEVELOPMENT	
470-474 - DEBT SERVICE	
471.000 - DEBT PRINCIPAL	\$56,384.16
472.000 - DEBT-INTEREST	\$10,800.00
470-474 - DEBT SERVICE - Other	
Total 470-474 - DEBT SERVICE	
475 - FISCAL AGENT FEES	
481-484 - EMPLOYER PAID BEN. & WH ITEMS	
481.192 - FICA ER PORTION	\$17,000.00
481.193 - MEDICARE-ER PORTION	\$4,680.00

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481.194 - UNEMP COMP	\$10,600.00
481.195 - Employee LST	
483 - Borough MMO	
483.000 - Non Uniform Pension Fund	
483.100 - Police Pension MMO	
483 - Borough MMO - Other	
Total 483 - Borough MMO	
484 - Workmans Comp	
484.000 - Workman's Comp	\$34,000.00
484 - Workmans Comp - Other	
Total 484 - Workmans Comp	
481-484 - EMPLOYER PAID BEN. & W/H ITEMS - Other	
Total 481-484 - EMPLOYER PAID BEN. & W/H ITEMS	
486-488 - INSURANCE, CASUALTY & SURETY	
486.000 - INSURANCE-GENERAL	
486.500 - INS. - POLICE PROF.	
486.600 - INSURANCE/BONDING	\$300.00
486.700 - UMBRELLA POLICY	
486.750 - Employee Life Insurance	\$500.00
486-488 - INSURANCE, CASUALTY & SURETY - Other	\$27,000.00
Total 486-488 - INSURANCE, CASUALTY & SURETY	
487 - GROUP HEALTH INSURANCE	
487.194 Boro Deductible	
487.195 Benefit Consulting Fee	\$480.00
487.196 Cheryl Cobra	
487.000 - BLUE CROSS	
487.001 - GEISINGER	\$17,007.00
487.197 - Retiree Health Benefit	\$4,200.00
487.198 - DENTAL - UNITED CONCORDIA	\$1,780.00
487.199 - VISION	\$174.00
487 - GROUP HEALTH INSURANCE - Other	
Total 487 - GROUP HEALTH INSURANCE	
487.002 - OTHER PD BEN	
489 - UNCLASSIFIED EXPENDITURES	
489.300 REIMBURSEMENTS	
489.100 - Returned Bank Deposit	
489.200 - UNCLASSIFIED - EAGLE SCOUT PROJ	
489 - UNCLASSIFIED EXPENDITURES - Other	
Total 489 - UNCLASSIFIED EXPENDITURES	
489.400 - Unclass Expenditures-Fund Bal	
492 - INTERFUND OPERATING TRANSFERS	
492.300 - Transfer to Capital Reserve	
492.950 - Transfer to Highway Aid	
492 - INTERFUND OPERATING TRANSFERS - Other	\$3,500.44
Total 492 - INTERFUND OPERATING TRANSFERS	
493.710 - CAPITAL PURCHASE-LAND	
493.740 - CAPITAL PURCHASE-MACHINERY	

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66000 - Payroll Expenses-NOT USED	
66900 - Reconciliation Discrepancies	
Total Expense	<u><u>\$859,763.00</u></u>
Net Income	<u><u>\$0.00</u></u>