

Borough
Of
Ellwood
City

2015



Budget

APP'D BY COUNCIL
12-8-14

Borough of Ellwood City

2015 Budget

Borough Officials

Robert J. Vilella

Borough Manager

Council President	Brad Oviol
Council Vice-President	John Todorich
Council Member	Ralph Chiappetta
Council Member	David DeCaria
Council Member	Michele Lamenza
Council Member	Connie MacDonald
Council Member	Marilyn Mancini
Mayor	Anthony Court
Borough Solicitor	Edward Leymarie
Borough Secretary	Linda List

BOROUGH OF ELLWOOD CITY

525 LAWRENCE AVENUE
ELLWOOD CITY, PA 16117
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Brad Oviol, Council President
Ellwood City Borough Council
525 Lawrence Avenue
Ellwood City, Pennsylvania 16117

Re: 2015 Budget

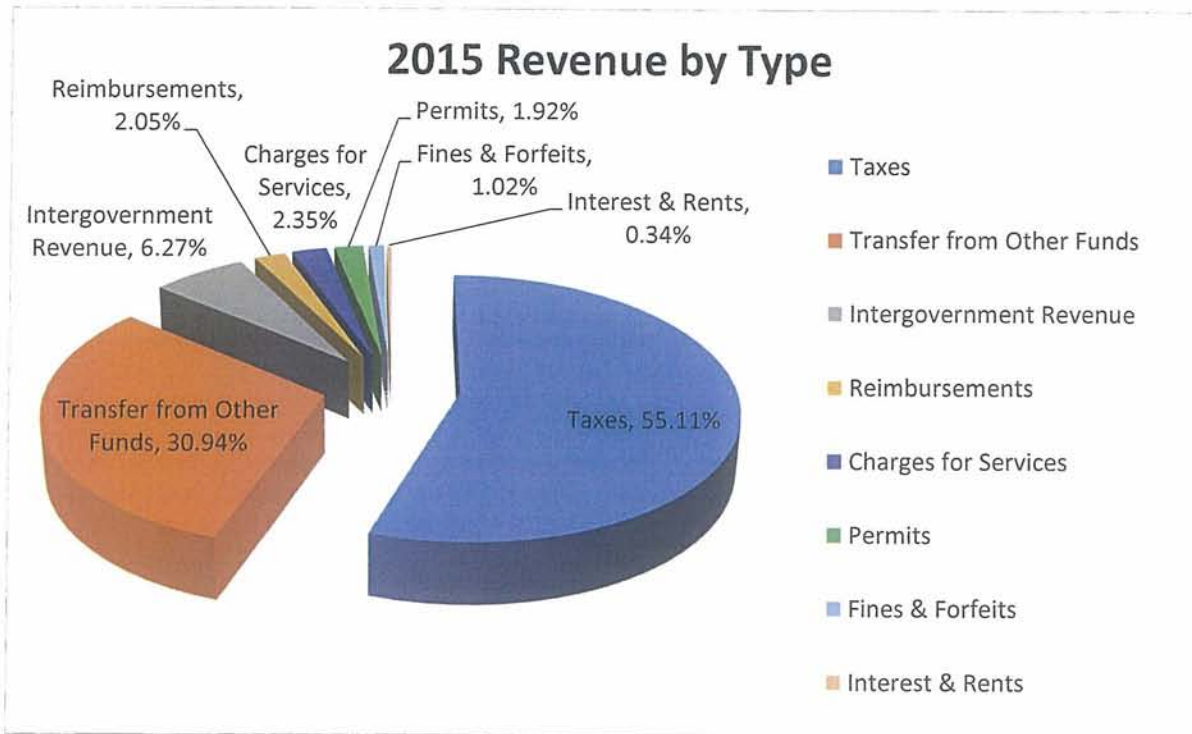
Dear Mr. Oviol and Council Members,

I am pleased to submit the 2015 Budget to the Borough Council for their approval. This Budget reflects the combined effort of the Borough Council, the Department Heads and Administration. This Budget reflects a commitment to progress and advancing the interests of the Borough.

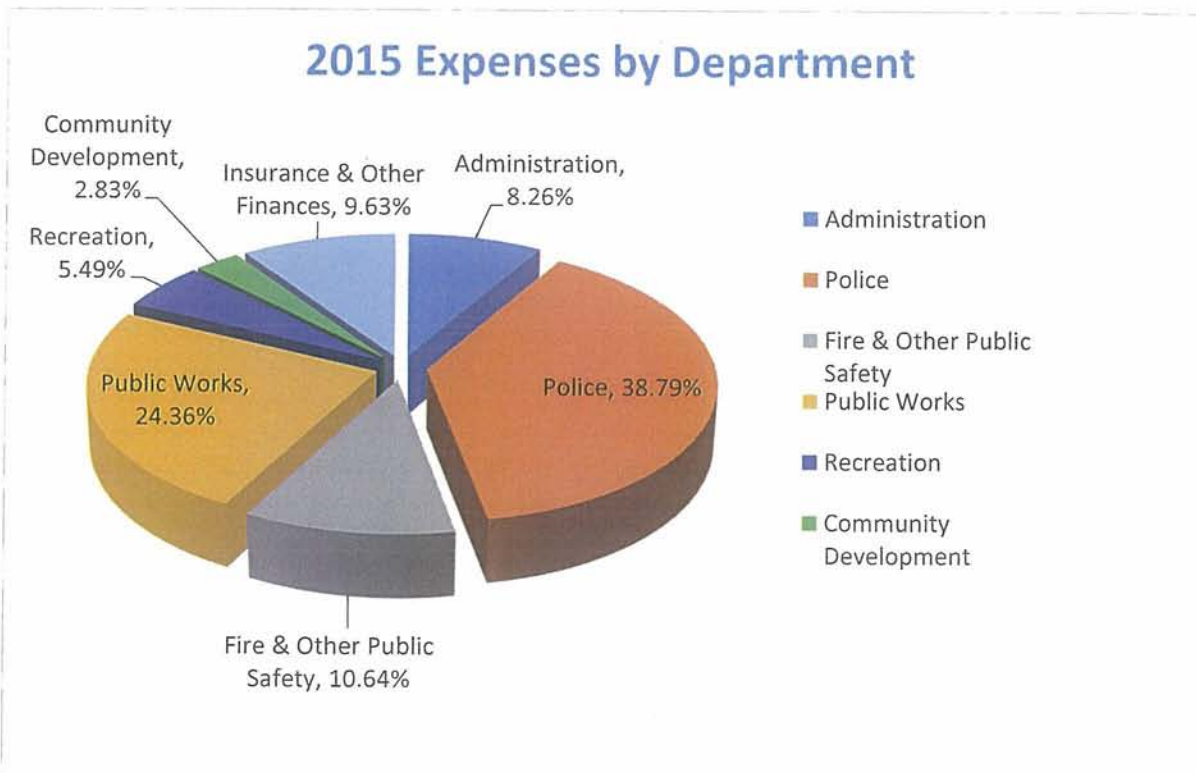
This 2015 Budget is comprised of the following: General Fund- \$5,039,689, Electric Fund- \$7,144,549, Sewage Fund-\$2,266,647, Highway Aid Fund- \$203,032, Recycling Fund- \$121,069 all totaling **\$14,774,986**.

This is a budget of purpose. Not only does this budget address the ongoing operational needs of the Borough we are also directing resources to specific activities some of which have been delayed for years. In 2015, the combination of Wages and Benefits will equal at least 80% of the total budget.

The 2015 General Fund Budget was impacted by a decrease in the Borough's assessed valuation in the amount of \$1,864,000. In the past the assessed valuation hovered at a static amount. In an effort to minimize the increase of real estate taxes we are utilizing a prior years cash balance in the amount of \$454,262 as part of the General Fund operating revenue for the 2015 year. In order to address the ongoing operational costs and the additional planned activities for 2015 we incorporate a millage increase of one half mill which will be directed to Public Works enhancements. The total Real Estate Tax millage will be equal to Six and Three Quarter Mills (6.75). The vast majority of revenues comprising the General Fund Budget are consistent with previous year's levels. The 2015 General Fund Budget is equal to \$5,039,689. This is an increase of \$495,255 from the 2014 budget of \$4,544,434. See the graphs on the following page for details.



Wages and benefits make up 65% of the 2015 General Fund Budget. The following graph provides a departmental perspective of these costs.



The cost of government continues to rise, in fact we find that our Fixed Costs equal approximately 89% of the total Budget. This includes Wages, Benefits, Utilities, Services and Charges, Insurance, Contributions, Capital Outlays and Other Financing. However, we were fortunate this year that projected costs of hospitalization only increased by 6%. In addition, the Minimum Municipal Obligation (MMO) increased to \$232,000 or 53% for 2015.

Borough Council has also made a commitment to address condemned and blighted properties. This required additional funding for the area of Zoning and Code Enforcement. Furthermore, the Council continues to pursue the development of long range plans for our park facilities which should poise the Borough for greater grant opportunities. We are partnering with Lawrence County Commissioners to expand these efforts.

In 2014, there were a number of projects initiated to expand ongoing efforts to upgrade in areas of needed attention and where possible provide for continuation of these and new projects that will benefit the community. Two examples of this are: One, (1) the expanded paving program as well as two (2), the addition of sidewalk repair to the Municipal Building area complimenting the Community Plaza. Borough Council also made a commitment to the purchase of capital equipment to expand public works project performance.

For 2015, we are planning to further the course of improvement and continue with proactive measures implemented in 2014. There are numerous improvements planned to existing facilities and infrastructure through the General Capital Reserve Fund. This will include two (2) specific programs to update non-compliant municipal street signage, as well as the first phase of the replacement of storm sewer lines due to infrastructure failure. Additionally, we will be focusing on public works enhancement projects which will include additional safety equipment to road and storm sewer updates.

In 2015, the Borough's Electric Fund Budget has been effected by the increase in the cost of power purchases by First Energy. According to AMP projection's the cost of power will potentially increase by \$145,000 annually. Even with this significant impact the Borough will hold the line on the funds transferred to the General Fund annually. At this time the Borough receives \$1,350,000 which is utilized to hold the line on taxes by supplementing the operating revenue. The 2nd Street Bridge project has no impact on the 2015 Electric Fund Budget.

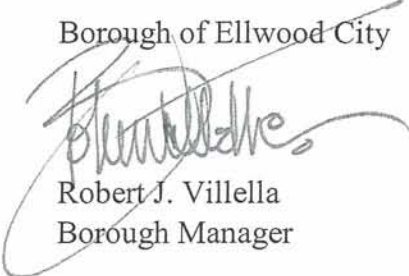
The Borough operates a state of the art waste water treatment facility. This fund has been operating at a deficit for the last several years. In short, the rate structure is not sufficient to support the operations and capital obligations of the fund. The Borough pays an annual payment of \$868,358 which is netted by the payments from the participating Township's, Franklin, North Sewickley and Wayne of \$195,484. This results in a net payment from the Borough in the amount of \$672,874. Consequently, the loan costs plus the costs of operation, including wages, benefits, engineering services and the general cost associated with doing business were not sufficient under the existing rate structure. In order to address the deficit, the 2015 Sewer Budget includes an increase to the minimum charge from \$6.00 to \$7.50 and an increase per thousand gallons of use from \$6.00 to \$7.50. The average user in the Borough uses 4,200 gallons per month and based upon this projection the average monthly increase will be equal to \$7.80 with an annual increase of \$93.60.

The Highway Aid Fund has increased due to the passage of the Transportation Bill in 2014 and the allotment from the Commonwealth increased to \$188,529. In 2015, the allotment will increase to \$201,007. The Borough traditionally uses the majority of these funds for road resurfacing, as well as the payment for with the street sweeper. This year we will continue to support paving, as well as related activities associated with enhancements to public works activities.

It is the mission of the Borough Manager's office to make every reasonable effort to maximize the revenue potential of each respective revenue source, as well as effectively monitor the expenses of the Borough and to be accountable for our decisions and our performance. As stewards of the Borough we accept this challenge and will continue to move forward with the assistance and guidance of Borough Council and others to safeguard that goals set forth in this budget will be achieved. We will continue to monitor operations and where necessary implement changes in order to provide greater efficiencies in service delivery and maintain service levels to Borough residents with a purposeful but agile strategy.

I would like to take this opportunity to thank Borough Council for their willingness to work towards a common goal, Neil Froce and Diane Daubenspeck for their assistance, as well as all department heads who contributed to the budget development process. As always if I may be of further assistance I trust you will feel free to call upon me.

Borough of Ellwood City



Robert J. Vilella
Borough Manager

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Revenues

Account Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed
310						
310.10	Real Estate Current Levy	1,179,998	1,181,835	1,320,849	1,388,379	1,525,882
310.12	Real Estate Delinquent	123,709	109,395	41,135	100,000	110,000
310	Real Property Taxes	1,303,707	1,291,230	1,361,985	1,488,379	1,635,882
311	Local Tax Enabling Act					
311.01	Per Capita Current Levy	29,650	29,297	29,383	29,800	29,800
311.10	Real Estate Transfer	36,979	50,220	26,847	39,000	38,000
311.20	Earned Income Tax	604,611	798,844	555,396	700,000	680,000
311.51	LST Tax	126,048	127,995	112,686	150,000	130,000
311.70	Mechanical Devices	11,500	13,645	10,585	13,500	13,500
311	Local Tax Enabling Act	808,788	1,020,001	734,897	932,300	891,300
Total	Taxes	2,112,495	2,311,231	2,096,882	2,420,679	2,527,182
319	Penalties/Int. Delinq. Tax					
319.10	Per Capita Taxes Delinquent	0	0	55	0	0
Total	Penalties/Int. Delinq. Tax	0	0	55	0	0
320	Licenses & Permits					
321.20	Licenses & Permits	2,665	2,535	2,080	3,000	3,000
321.80	Cable Television	64,602	67,222	46,488	65,000	65,000
322.80	Street Opening Permits	11,025	59,649	16,275	20,000	20,000
322.83	Miscellaneous Permits	186	5	1,500	1,500	200
Total	Permits	78,478	129,411	66,343	89,500	88,200
330	Fines & Forfeits					
331.11	State Vehicle Codes	7,159	4,488	2,388	4,000	4,000
331.12	Local Vehicle Codes	26,905	20,362	10,427	14,000	20,000
331.13	Non-Traffic Fines	16,154	24,407	17,309	23,000	23,000
Total	Fines & Forfeits	50,218	49,257	30,124	41,000	47,000
340	Interest, Rents & Royalties					
341.10	Interest Earnings	3,452	2,160	2,067	2,500	2,500
342.20	Rent of Buildings	7,962	9,285	11,110	13,000	13,000
Total	Interest, Rents, Royalties	11,414	11,445	13,177	15,500	15,500

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Revenues

Account Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed
350	Intergovernment Revenue					
353.01	Payments in Lieu of Taxes	1,655	2,030	2,085	2,085	2,100
354.08	County Aid	0	12,669	20,000	20,000	15,000
354.11	School District	15,000	15,000	20,250	20,250	20,250
355.01	Public Utility Realty Tax	2,925	2,685	0	2,685	2,685
355.08	Alcoholic Beverage Tax	1,950	4,188	2,763	3,300	3,500
355.11	State Aid Volunteer Relief Assn.	37,565	42,124	39,937	39,937	40,000
355.12	State Aid - Other Pensions	170,567	181,911	198,369	197,507	185,889
355.13	Host Municipality Benefit	15,437	19,088	9,791	18,000	18,000
Total	Intergovernment Revenue	245,099	279,695	293,194	303,763	287,424
360	Charges for Services					
361	General Government					
361.13	Donation-EC Lightup Night	0	2,200	0	0	0
361.15	Donation-Snowflake Lights	0	24,390	0	0	0
361.51	Fees for Bad Checks	660	330	330	600	600
361.53	Sale of Leaf Bags	783	580	312	750	750
361.66	Sale of Properties	19,496	21,716	0	3,000	30,000
361.67	Other Misc. Revenue	1,829	7,674	851	1,500	1,500
361.69	Lien Letters	2,020	2,801	2,835	3,500	2,500
361	General Government	24,788	59,692	4,328	9,350	35,350
362	Public Safety					
362.11	Sale of Safety Reports	2,098	1,701	811	1,500	1,500
362.14	Animal Control Fees	325	100	175	250	400
362.41	Structure Permits & Inspection	5,744	(963)	2,920	3,500	3,000
362.42	Local Structure Permits	1,037	380	275	600	800
362.43	Sign Permits	100	175	125	125	150
362.45	Demolition Permits	0	0	0	0	450
362.46	Miscellaneous Permits	610	550	725	800	600
362.47	Fence Permits	525	438	426	500	500
362.48	Var/Spec Excep/Conditional Use	500	1,306	1,250	1,250	1,000
362.49	Sub-Division	750	750	250	500	500
362.50	Zoning Permits	1,890	1,750	1,120	1,200	1,500
362.51	Engineering	988	70	0	0	0
362	Public Safety	14,567	6,256	8,077	10,225	10,400

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Revenues

Account Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed
363	Highway and Streets					
363.10	Street Meters	25,374	23,973	18,713	22,000	23,500
363.21	Beaver Lot Permits	6,725	9,026	7,270	8,000	8,000
363.23	Vinny's Lot Permits	7,525	7,688	5,650	7,500	7,500
363.24	Bell Ave Permits	377	546	195	286	300
363.31	Meter Fines	6,225	7,640	5,140	6,450	6,500
363.51	Snow Removal Contract	16,337	16,647	4,493	16,000	16,000
363	Highway and Streets	62,563	65,520	41,461	60,236	61,800
367	Recreation/Culture					
367.13	Donations Lightup Night	0	0	0	0	0
367.16	Donations Snowflake Lights	0	0	0	0	0
367.30	Concession Stand	449	266	0	0	0
367	Recreation	449	266	0	0	0
Total	Charges for Services	102,367	131,734	53,865	79,811	107,550

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Revenues

Account Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed
368	Reimbursements					
368.01	Police Services	90,175	72,586	57,347	81,000	82,000
368.02	Public Works Services	11,636	8,641	311	3,500	5,000
368.05	Administrative Services	200	665	0	500	500
368.06	Health Ins. - Employee Contri	5,178	5,664	4,296	6,091	6,500
Total	Reimbursements	107,189	87,556	61,954	91,091	94,000
392	Transfer from Other Funds					
392.02	Transfer from K-9	0	0	0	0	0
392.06	Transfer from Sewage Collection	0	132,241	48,405		50,000
392.07	Transfer from Electric	1,250,000	1,250,004	1,012,500	1,350,000	1,368,572
392.80	Transfer from Conno Creek Trail	0	0.35	0	0	0
Total	Transfer from Other Funds	1,250,000	1,382,245	1,060,905	1,350,000	1,418,572
394	Prior Year's Revenues	18,614	7,162	6,412	6,412	454,262
TOTAL	REVENUES	3,975,874	4,389,737	3,682,911	4,397,756	5,039,689

Borough of Ellwood City
2015 Budget

General Fund - 001
Expenditures Summary

Depart. Number	Description	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed
110	Mayor & Council	17,544	22,385	17,467	20,048
120	Borough Manager	14,401	49,886	36,288	35,327
130	Secretary & Financial	94,260	102,468	103,559	99,012
140	General Administration	75,583	85,451	85,073	96,229
150	Tax Collector	25,586	29,483	32,030	32,438
160	Legal	32,976	35,297	26,864	44,944
170	Data Processing	7,337	6,863	9,000	8,950
180	Municipal Building	54,499	63,430	74,302	79,491
Total	Administration	322,186	395,264	384,583	416,438
210	Police Department	1,717,058	1,759,844	1,774,159	1,879,269
211	Police K-9	10,279	9,391	15,239	18,199
212	School Crossing Guards	44,119	45,251	46,073	50,106
214	Animal Control Officer	5,175	5,302	6,096	7,271
220	Fire Department	341,186	329,180	353,605	392,586
221	Volunteers	61,080	70,339	73,537	78,000
230	Code Enforcement	34,074	41,209	58,134	62,314
Total	Public Safety	2,212,971	2,260,516	2,326,843	2,487,745
300	Health Officer	3,344	3,344	3351	3,349
427	Yard Waste, Recycling, Cleanup	0	0	0	0
Total	Health & Solid Waste	3,344	3,344	3,351	3,349
430	Public Works	390,786	423,363	494,552	535,066
431	Street Cleaning	20,835	16,892	33,425	23,468
432	Snow & Ice Removal	142,880	156,238	208,630	202,407
433	Traffic Signal	7,561	8,784	14,141	13,337
434	Street Lights	68,823	77,468	75,686	106,706
435	Signs/ Markings	6,584	7,969	15,775	15,005
436	Storm Sewers	41,367	87,101	86,265	82,455
437	Repair Tools/ Machines	87,526	84,464	101,445	105,386
438	Road Maintenance	79,327	77,229	96,193	119,356
448	Parking Operations	21,520	20,638	38,260	24,282
Total	Public Works	867,209	960,146	1,164,372	1,227,467

Borough of Ellwood City
2015 Budget

General Fund - 001
Expenditures Summary

Depart. Number	Description	2012 Actual	2013 Actual	2014 Budgeted	2015 Proposed
551	<i>Community Center</i>	140	809	500	500
552	<i>Playgrounds</i>	9,114	11,182	18,779	23,553
553	<i>Swimming Pool</i>	96,841	72,137	91,340	88,446
554	<i>Parks</i>	91,450	114,774	130,397	123,549
555	<i>Civic Contributions</i>	29,950	31,887	32,300	40,600
Total	Recreation	227,495	230,789	273,316	276,649
660	<i>Community Development</i>	9,848	35,912	49,500	58,000
661	<i>Grant Administration</i>	0	0	0	350
667	<i>Future Grants</i>	2,976	9,338	13,150	84,500
Total	Community Development	12,824	45,249	62,650	142,850
886	<i>Insurance & Misc.</i>	35,040	38,573	40,500	11,500
Total	Insurance	35,040	38,573	40,500	11,500
990	<i>Other Financing</i>	501,386	336,194	288,821	473,691
Total	Other Financing	501,386	336,194	288,821	473,691
	GRAND TOTALS	4,182,455	4,270,076	4,544,436	5,039,689

990 Includes Transfers to Capital Reserve 250,000

Totals without Transfers 3,932,455 4,270,076 4,544,436 5,039,689

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
110	Mayor & Council						
01	Earned Wages	6,936	6,868	4,590	6,936	6,936	
01	<i>Wages</i>	6,936	6,868	4,590	6,936	6,936	
18	Social Security	531	526	351	531	531	
10	<i>Benefits</i>	531	526	351	531	531	
30	Services & Charges	648	1,320	831	1,250	1,500	
47	Dues/Subscrip/Memb	1,765	3,392	1,569	3,000	3,000	
48	Training/Conferences	2,444	3,915	1,361	1,900	4,000	
30	<i>Services & Charges</i>	4,857	8,627	3,760	6,150	8,500	
52	Errors & Omissions	5,220	2,980	3,601	3,601	3,781	
50	<i>Insurance</i>	5,220	2,980	3,601	3,601	3,781	
62	Office Furniture	0	3,384	206	300	300	
60	<i>Operating Supplies</i>	0	3,384	206	300	300	
110	Mayor & Council	17,544	22,385	12,509	17,518	20,048	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
120	<i>Borough Manager</i>						
01	Earned Wages	7,668	11,028	8,481	11,803	7,199	
02	Leave Wages	5,194	14,740	6,627	10,611	7,538	
08	Longevity	150	181	0	25	50	
01	<i>Wages</i>	13,012	25,949	15,108	22,439	14,788	
11	Dental		748	969	1,291	1,291	
12	Disability - Long Term			194	194	159	
13	Disability - Short Term		69	124	165	165	
14	Vision		164	319	434	434	
15	Hospitalization	0	11,628	9,414	12,551	13,292	
16	Life Insurance		42	63	84	84	
17	Pension Contribution	0	0	0	0	0	
18	Social Security	995	1,985	1,156	1,717	1,131	
19	Worker Compensation	39	54	41	41	57	
10	<i>Benefits</i>	1,034	14,689	12,279	16,478	16,614	
30	Services & Charges		3,040	960	960	500	
42	Transportation	111	0	29	50	300	
47	Dues/Subscrip/Memb	234	130	341	500	500	
48	Training/Conference	10	338	349	350	2,000	
30	<i>Services & Charges</i>	355	3,508	1,680	1,860	3,300	
62	Office Equipment		5,740	113	500	625	
60	<i>Operating Supplies</i>	0	5,740	113	500	625	
120	<i>Borough Manager</i>	14,401	49,886	29,180	41,277	35,327	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed
130	Financial Operations					
01	Earned Wages	29,851	38,440	28,434	35,000	45,068
02	Leave Wages	21,217	18,124	16,549	17,271	14,085
03	Overtime	291	582	186	500	1,500
08	Longevity	1,873	1,025	983	1,083	150
01	Wages	53,232	58,170	46,152	53,854	60,803
11	Dental	2,593	3,592	2,017	2,690	2,582
12	Disability-Long Term	93	237	110	211	205
13	Disability-Short Term		110	165	230	165
14	Vision		230	319	434	434
15	Hospitalization	27,629	32,860	16,675	21,850	21,872
16	Life		56	63	84	84
18	Social Security	4,072	4,450	3,531	4,120	4,651
19	Worker Compensation	111	127	153	153	214
10	Benefits	34,498	41,662	23,032	29,772	30,209
30	Services & Charges	10	196	626	650	500
31	Auditing	6,150	2,075	2,075	6,150	6,000
47	Dues, Subscriptions, Members	0	25	25	50	50
48	Training/Conference	0	0	0	0	450
30	Services & Charges	6,160	2,296	2,726	6,850	7,000
61	Office Supplies		320	356	400	500
62	Office Equipment	370	19	389	400	500
60	Operating Supplies	370	340	746	800	1,000
130	Financial Operations	94,260	102,468	72,656	91,276	99,012

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
140	General Administration						
01	Earned Wages	29,475	39,917	26,813	41,207	39,665	
02	Leave Wages	7,197	7,553	5,390	7,110	7,625	
03	Overtime	548	707	725	1,250	1,250	
08	Longevity	375	400	0	425	450	
01	Wages	37,595	48,577	32,928	49,992	48,989	
11	Dental	1,327	1,327	995	1,548	1,327	
12	Disability-Long Term	40	89	65	65	105	
13	Disability-Short Term	200	166	124	192	165	
14	Vision	388	394	319	434	434	
15	Hospitalization	3,916	491	0	0	0	
16	Life Insurance	95	103	76	101	101	
17	Pension Contribution	0	0	0	0	0	
18	Social Security	2,876	3,716	2,519	3,824	3,748	
19	Worker Compensation	95	125	114	114	160	
10	Benefits	8,937	6,412	4,212	6,279	6,040	
25	Postage & Printing	4,280	3,360	5,356	7,500	5,000	
28	Telephone Charges	1,544	3,384	1,214	1,774	1,800	
20	Utility & Communication	5,824	6,744	6,570	9,274	6,800	
30	Services & Charges	4,067	4,220	1,677	4,000	4,000	
33	Appraisal Services	296	296	0	350	350	
39	Contracted Services	3,154	3,549	3,189	4,486	14,500	
42	Transportation	0	11	0	0	100	
43	Advertising	5,805	4,138	2,026	3,226	4,000	
45	Copier Rental/Supplies	6,574	6,171	4,842	6,500	6,500	
47	Dues/Subscrip/Membership	620	505	532	650	650	
48	Training/Conference	482	2,680	0	500	1,500	
51	Bonding	446	-303	0	0	500	
30	Services & Charges	21,444	21,268	12,265	19,712	32,100	
61	Office Supplies	1,265	2,376	1,598	1,800	1,800	
62	Office Equipment	518	75	338	500	500	
60	Operating Supplies	1,783	2,451	1,936	2,300	2,300	
70	Repair/Maint. Mat/Supply	0	0	130	130	0	
70	Repair & Maintenance	0	0	130	130	0	
140	General Administration	75,583	85,451	58,041	87,688	96,229	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
150	<i>Tax Collector</i>						
01	Earned Wages	6,700	6,700	5,025	6,700	6,700	
01	<i>Wages</i>	6,700	6,700	5,025	6,700	6,700	
18	Social Security	513	513	384	513	513	
10	<i>Benefits</i>	513	513	384	513	513	
25	Postage & Printing	1,534	3,280	3,927	4,357	4,500	
20	<i>Utility & Communication</i>	1,534	3,280	3,927	4,357	4,500	
30	Services & Charges	1,739	1,532	1,160	1,400	2,000	
34	Commission Fees	14,483	17,386	12,691	18,000	18,000	
30	<i>Services & Charges</i>	16,222	18,917	13,851	19,400	20,000	
51	Bonding	617	0	532	532	600	
50	<i>Insurance</i>	617	0	532	532	600	
61	Office Supplies	0	0	14	14	25	
62	Office Equipment	0	73	0	75	100	
60	<i>Operating Supplies</i>	0	73	14	89	125	
150	<i>Tax Collector</i>	25,586	29,483	23,734	31,591	32,438	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
160	Legal						
01	Earned Wages	9,600	9,600	7,800	12,133	10,400	
01	<i>Wages</i>	9,600	9,600	7,800	12,133	10,400	
12	Disability - Long Term	25	54	-13	0	0	
15	Hospitalization	19,653	19,768	9,029	14,045	13,499	
18	Social Security	734	734	597	928	796	
10	<i>Benefits</i>	20,412	20,557	9,612	14,973	14,294	
30	Services & Charges	2,739	4,916	6,657	8,000	20,000	
47	Dues/Subscrip/Memberships	225	225	0	225	250	
30	<i>Services & Charges</i>	2,964	5,141	6,657	8,225	20,250	
160	Legal	32,976	35,297	24,069	35,332	44,944	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
170	<i>Data Processing</i>						
30	Services & Charges	0	150	0	0	0	
31	Credit Card Charges	0	0	0	0	0	
35	Data Processing Services		139	350	500	500	
39	Contracted Services	5,459	6,095	5,172	5,700	6,200	
30	<i>Services & Charges</i>	5,459	6,384	5,522	6,200	6,700	
60	Operating Supplies	1,878	370	36	450	2,000	
62	Office Equipment	0	109	204	300	250	
60	<i>Operating Supplies</i>	1,878	480	240	750	2,250	
170	<i>Data Processing</i>	7,337	6,863	5,762	6,950	8,950	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
180	<i>Municipal Building</i>						
01	Earned Wages	13,223	5,053	4,746	9,500	9,000	
03	Overtime	0	0	0	0	200	
01	<i>Wages</i>	13,223	5,053	4,746	9,500	9,200	
18	Social Security	1,011	387	363	727	704	
19	Worker Compensation	371	719	634	634	888	
10	<i>Benefits</i>	1,382	1,106	997	1,361	1,591	
21	Electricity	11,255	22,232	24,531	28,500	32,000	
24	Water	1,939	1,706	1,312	1,900	2,500	
20	<i>Utility & Communication</i>	13,194	23,938	25,843	30,400	34,500	
30	Services & Charges	2,026	4,227	3,753	4,300	5,000	
39	Contracted Services	15,504	20,693	12,963	17,000	20,000	
30	<i>Services & Charges</i>	17,530	24,920	16,716	21,300	25,000	
62	Office Equipment	0	0	133	133	150	
64	Cleaning Supplies	1,859	1,818	0	1,500	2,000	
66	Household Supplies	752	871	93	500	800	
60	<i>Operating Supplies</i>	2,611	2,690	226	2,133	2,950	
70	Repair/Maintenance Supplies	6,271	3,276	2,936	5,000	5,500	
79	Small Tools/Minor Equipment	288	208	200	500	750	
70	<i>Repair Maintenance</i>	6,559	3,484	3,136	5,500	6,250	
80	<i>Capital Outlay</i>	0	2,240	0	0	0	
180	<i>Municipal Building</i>	54,499	63,430	51,664	70,194	79,491	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
210	Police						
01	Earned Wages	657,215	613,992	473,784	672,423	703,851	
02	Leave Wages	102,237	103,976	62,701	90,263	88,225	
03	Incident Overtime	68,267	88,746	48,152	75,000	75,000	
04	Replacement Overtime	69,458	105,243	51,066	85,000	85,000	
05	Court Time	30,156	26,165	13,360	30,000	35,000	
06	Reimburseable Overtime	49,995	27,813	31,914	49,500	50,000	
07	Holiday Pay	34,212	34,896	0	37,204	37,204	
08	Longevity	18,460	19,475	2,750	20,594	21,505	
09	Training Overtime	11,858	10,334	11,538	16,000	16,000	
01	Wages	1,041,858	1,030,640	695,264	1,075,984	1,111,784	
11	Dental	15,378	15,432	10,976	15,649	16,342	
12	Disability - Long Term	1,350	1,447	1,080	1,080	1,637	
13	Disability - Short Term	6,376	5,977	4,284	6,197	6,151	
14	Vision	4,884	4,408	3,432	4,991	4,991	
15	Hospitalization	273,565	288,276	126,653	185,461	216,405	
16	Life Insurance	6,256	6,708	4,705	6,800	7,025	
17	Pension Contribution	191,152	206,181	0	152,276	232,507	
18	Social Security	20,419	20,533	13,677	20,000	24,000	
19	Worker Compensation	44,222	58,264	60,894	74,063	88,876	
20	Deferred Comp Match	12,000	14,000	13,320	14,000	16,000	
10	Benefits	575,602	621,227	239,021	480,517	613,934	
21	Electricity	1,115	1,019	742	1,100	1,300	
25	Postage & Printing	1	264	9	100	250	
26	Radio Equipment	0	1,635	109	500	1,000	
28	Telephone Charges	5,198	7,512	5,365	7,100	7,500	
20	Utility & Communication	6,314	10,429	6,225	8,800	10,050	
30	Services & Charges	3,052	6,308	3,109	4,200	7,000	
37	Legal Services	7,435	8,920	14,417	17,500	10,000	
39	Contracted Services	8,769	9,496	9,470	10,500	10,000	
42	Transportation	141	140	0	0	0	
43	Advertising	0	0	0	0	400	
45	Copier Rental/Supplies	1,788	1,678	1,346	1,750	2,000	
46	Court Cost/Investigation	0	15	0	0	500	
47	Dues/Subscrip/Membership	879	663	813	813	800	
48	Training/Conference	1,604	1,199	1,439	2,000	2,500	
30	Services & Charges	23,668	28,420	30,594	36,763	33,200	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
210	Police						
54	Fleet Insurance	3,472	4,016	7,520	7,520	8,000	
57	Law Enforcement Insurance	11,350	11,100	14,363	14,363	15,000	
50	Insurance	14,822	15,116	21,883	21,883	23,000	
60	Operating Supplies	2,587	4,049	733	2,000	4,000	
61	Office Supplies	1,450	1,630	1,256	1,500	1,500	
62	Office Equipment	1,094	2,251	405	1,000	2,000	
65	Clothing & Uniform	9,710	10,936	4,605	11,000	19,000	
69	Vehicle Oil/Lub/Fuel	24,525	16,124	13,529	19,000	22,000	
60	Operating Supplies	39,366	34,989	20,527	34,500	48,500	
70	Repair/Maint Mat/Supply	13	85	0	25	300	
71	Building Maintenance	500	14,844	1,064	1,500	2,500	
78	Vehicle Maintenance	12,422	3,980	-958	3,000	7,000	
79	Small Tools/Minor Equip	2,493	113	0	1,000	1,500	
70	Repair Maintenance	15,428	19,023	106	5,525	11,300	
80	Capital Outlay					27,500	
81	Vehicle						
80	Capital Outlay	0	0	0	0	27,500	
210	Police Department	1,717,058	1,759,844	1,013,619	1,663,972	1,879,269	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
211	<i>Police Canine</i>						
01	Earned Wages	1,980	3,112	6,282	7,800	8,000	
03	Overtime Beyond Shift	0	1,384	0	750	750	
09	Training Overtime	0	0	0	0	1,500	
01	<i>Wages</i>	1,980	4,495	6,282	8,550	10,250	
16	Life Insurance	0	629	0	0	0	
18	Social Security	29	65	91	124	149	
10	<i>Benefits</i>	29	694	91	124	149	
28	Telephone Charges	0	0	0	0	0	
20	<i>Utility & Communication</i>	0	0	0	0	0	
30	Food, Vet & Other Charges	1,130	2,371	1,875	2,200	2,500	
48	Training/Conference	1,186	224	834	1,000	2,000	
30	<i>Services & Charges</i>	2,316	2,595	2,710	3,200	4,500	
50	Life Insurance for Dogs (2)			2,220	2,220	2,300	
55	Liability Insurance	1,110	1,110	0	0	0	
50	<i>Insurance</i>	1,110	1,110	2,220	2,220	2,300	
60	Operating Supplies	0	67	505	505	500	
60	<i>Operating Supplies</i>	0	67	505	505	500	
78	Vehicle Maintenance	4,844	429	156	450	500	
70	<i>Repair Maintenance</i>	4,844	429	156	450	500	
81	Vehicle						
80	<i>Capital Outlay</i>					0	
211	<i>Police Canine</i>	10,279	9,391	11,964	15,049	18,199	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
212	<i>School Crossing Guards</i>						
01	Earned Wages	39,379	39,687	25,187	39,780	41,340	
01	<i>Wages</i>	39,379	39,687	25,187	39,780	41,340	
18	Social Security	3,012	3,036	1,927	3,043	3,163	
19	Worker Compensation	1,728	2,411	2,586	2,586	3,103	
10	<i>Benefits</i>	4,740	5,447	4,513	5,629	6,266	
30	Services & Charges	0	65	460	500	500	
30	<i>Services & Charges</i>	0	65	460	500	500	
60	Operating Supplies	0	52	0	0	0	
65	Clothing/Uniforms	0	0	84	150	2,000	
60	<i>Operating Supplies</i>	0	52	84	150	2,000	
212	<i>School Crossing Guards</i>	44,119	45,251	30,243	46,059	50,106	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
214	<i>Animal Control Officer</i>						
01	Earned Wages	4,000	3,769	3,150	4,200	4,200	
18	Social Security	306	288	241	321	321	
19	Worker Compensation			273	273	300	
30	Services & Charges	502	288	1,461	1,600	1,600	
60	Operating Supplies	367	899	266	800	850	
71	Bldg Materials/Supplies		58			0	
214	<i>Animal Control Officer</i>	5,175	5,302	5,391	7,194	7,271	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
220	<i>Fire Department/EMA</i>						
01	Earned Wages	138,422	137,796	107,235	139,000	143,974	
02	Leave Wages	21,280	1,558	1,831	4,862	5,138	
03	Overtime	0	2,318	1,966	2,500	2,500	
07	Holiday Pay	3,164	1,257	190	4,752	4,838	
08	Longevity	441	25	0	50	75	
01	<i>Wages</i>	163,307	142,954	111,222	151,164	156,525	
11	Dental	679	1,291	968	1,291	1,291	
12	Disability - Long Term	62	62	75	76	122	
13	Disability - Short Term	67	166	124	165	165	
14	Vision	164	394	319	434	434	
15	Hospitalization	39,726	53,176	25,310	32,700	48,354	
16	Life Insurance	177	258	189	252	252	
17	Pension Contribution	12,884	20,598	0	12,180	18,811	
18	Social Security	12,493	10,936	8,508	11,564	11,974	
19	Worker Compensation	5,814	8,045	8,505	8,505	11,907	
10	<i>Benefits</i>	72,066	94,925	43,999	67,168	93,311	
21	Electricity	7,852	6,836	7,159	8,800	9,000	
23	Hydrant Rentals	41,926	41,864	31,564	42,072	43,000	
24	Water	2,011	2,043	1,532	2,200	2,250	
26	Radio Equipment	0	0	0	0	0	
28	Telephone Charges	9,571	2,979	2,349	3,200	3,500	
20	<i>Utility & Communication</i>	61,360	53,721	42,604	56,272	57,750	
30	Services & Charges	409	362	229	500	1,500	
39	Contracted Services	1,500	2,370	1,356	2,500	4,500	
40	Vehicle Service Maintenance	165	0	0	500	3,000	
47	Dues/Subscrip/Membership	0	0	0	0	300	
48	Training/Conference	420	0	0	300	1,000	
30	<i>Services & Charges</i>	2,494	2,732	1,585	3,800	10,300	
54	Fleet Insurance	14,324	16,570	16,916	16,916	17,500	
50	<i>Insurance</i>	14,324	16,570	16,916	16,916	17,500	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
220	Fire Department						
60	Operating Supplies	916	1,515	281	850	3,500	
61	Office Supplies	243	281	220	300	1,500	
62	Office Equipment	505	950	0	150	650	
64	Cleaning Supplies	81	590	16	350	750	
65	Clothing & Uniform	1,504	2,515	60	2,000	3,000	
66	Household Supplies	257	308	1	300	300	
69	Vehicle Oil/Lub/Fuel	5,996	5,749	5,757	6,850	10,000	
60	Operating Supplies	9,502	11,908	6,334	10,800	19,700	
70	Repair Maint Material	870	109	760	1,400	2,000	
71	Building Material	109	132	16	0	500	
78	Vehicle Maintenance	8,452	6,130	2,817	6,500	10,000	
70	Repair Maintenance	9,431	6,371	3,593	7,900	12,500	
80	Capital Outlay	2,900	0				
81	Vehicle	5,802	0				
82	Building Improvements	0	0			25,000	
80	Capital Outlay	8,702	0	0	0	25,000	
91	Principal	0	0	0	0	0	
92	Interest	0	0	0	0	0	
90	Debt Service	0	0	0	0	0	
220	Fire Department/EMA	341,186	329,180	226,253	314,020	392,586	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
221	Volunteers						
17	Relief Contribution from State	37,565	42,124	0	39,937	40,000	
19	Worker Compensation	6,515	11,215	17,598	17,598	18,000	
10	Benefits	44,080	53,339	17,598	57,535	58,000	
58	Contributions	17,000	17,000	19,000	19,000	20,000	
58	Contributions	17,000	17,000	19,000	19,000	20,000	
221	Volunteers	61,080	70,339	36,598	76,535	78,000	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
230	<i>Zoning & Code Enforcement</i>						
01	Earned Wages	182	445	5,646	10,500	20,450	
03	Overtime	0	0	0	0	0	
01	<i>Wages</i>	182	445	5,646	10,500	20,450	
18	Social Security	14	34	432	803	1,564	
10	<i>Benefits</i>	14	34	432	803	1,564	
30	Services & Charges	1,336	2,076	2,308	2,500	2,500	
36	Engineering	0	3,375	2,336	2,500	2,500	
39	Contracted Services	32,504	34,515	20,574	34,000	35,000	
30	<i>Services & Charges</i>	33,840	39,966	25,217	39,000	40,000	
60	Operating Supplies	38	764	0	150	150	
62	Office Equipment	0	0	209	209	150	
60	<i>Operating Supplies</i>	38	764	209	359	300	
80	Capital Outlay	0	0	0	0	0	
80	<i>Capital Outlay</i>	0	0	0	0	0	
230	<i>Code Enforcement</i>	34,074	41,209	31,504	50,662	62,314	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
300	Health Officer						
01	Earned Wages	3,090	3,090	2,258	3,090	3,090	
01	<i>Wages</i>	3,090	3,090	2,258	3,090	3,090	
18	Social Security	236	236	173	236	236	
19	Worker Compensation	18	18	16	16	22	
10	<i>Benefits</i>	254	254	189	252	259	
300	Health Officer	3,344	3,344	2,447	3,342	3,349	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
430	Public Works						
01	Earned Wages	95,053	96,295	72,742	105,000	147,173	
02	Leave Wages	70,110	77,484	64,215	77,803	78,530	
03	Overtime	3,214	7,621	5,206	6,500	9,000	
08	Longevity	3,050	3,350	0	3,500	3,850	
01	Wages	171,427	184,750	142,163	192,803	238,553	
11	Dental	9,886	9,273	6,764	9,019	10,310	
12	Disability - Long Term	489	932	773	773	1,170	
13	Disability - Short Term	0	0	0	0	0	
14	Vision	0	0	0	0	0	
15	Hospitalization	128,435	131,723	103,915	140,862	162,126	
16	Life Insurance	0	0	0	0	0	
17	Pension Contributions	0	0	0	0	5,392	
18	Social Security	13,432	14,133	10,875	14,749	18,249	
19	Worker Compensation	6,464	13,139	11,600	11,600	16,240	
10	Benefits	158,706	169,200	133,927	177,003	213,488	
21	Electricity	6,672	6,995	6,850	8,500	10,000	
22	Gas	4,879	7,821	7,265	10,800	11,000	
24	Water	1,436	1,845	1,021	1,400	1,500	
25	Postage & Printing	0	0	22	22	25	
26	Radio Equipment	0	70	0	0	0	
28	Telephone Charges	3,476	3,522	1,533	2,025	2,100	
20	Utility & Communication	16,463	20,254	16,691	22,747	24,625	
30	Services & Charges	3,976	3,353	3,184	4,950	5,000	
36	Engineering	1,013	0	0	0	0	
39	Contracted Services	1,039	1,131	721	1,200	1,500	
47	Dues, Subscriptions/Member		60	174	250	250	
48	Training/Conference	285	545	555	750	1,000	
30	Services & Charges	6,313	5,090	4,634	7,150	7,750	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
430	Public Works						
54	Fleet Insurance	7,709	9,126	9,257	9,257	9,500	
50	<i>Insurance</i>	7,709	9,126	9,257	9,257	9,500	
60	Operating Supplies	4,960	5,069	1,366	2,000	5,500	
61	Office Supplies	310	1,302	454	850	1,000	
62	Office Equipment	259	183	1,586	1,700	750	
64	Cleaning Supplies		681	8	100	250	
65	Clothing & Uniform	3,981	4,338	2,508	4,000	4,800	
66	Household Supplies	0	251	0	250	250	
68	Safety Equipment	1,317	550	288	700	1,500	
69	Vehicle Oil/Lub/Fuel	17,993	20,054	18,784	22,000	23,500	
60	<i>Operating Supplies</i>	28,820	32,428	24,995	31,600	37,550	
70	Repair/Maint Mat/Supply	4	0	-3,403	0	0	
71	Building Material	1,218	1,537	878	1,400	1,600	
79	Small Tools	126	978	843	1,500	2,000	
70	<i>Repair Maintenance</i>	1,348	2,515	-1,682	2,900	3,600	
80	Capital Outlay						
81	Vehicle						
80	<i>Capital Outlay</i>	0	0	0	0	0	
430	Public Works	390,786	423,363	329,985	443,461	535,066	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
431	<i>Street Cleaning</i>						
01	Earned Wages	14,081	12,280	6,048	12,000	17,000	
03	Overtime	0	0	0	0	200	
01	<i>Wages</i>	14,081	12,280	6,048	12,000	17,200	
18	Social Security	1,077	939	463	918	1,316	
19	Worker Compensation	2,139	1,481	1,573	1,573	2,202	
10	<i>Benefits</i>	3,216	2,420	2,036	2,491	3,518	
60	Operating Supplies	4	495	9	500	500	
60	<i>Operating Supplies</i>	4	495	9	500	500	
70	Repair/Maint Mat/Supply	0	0	197	250	250	
74	Machinery/Equipment	3,534	1,697	625	1,500	2,000	
70	<i>Repair Maintenance</i>	3,534	1,697	822	1,750	2,250	
431	<i>Street Cleaning</i>	20,835	16,892	8,914	16,741	23,468	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
432	<i>Snow & Ice Removal</i>						
01	Earned Wages	21,070	42,825	33,559	42,000	45,000	
03	Overtime	6,838	28,102	13,264	23,500	25,000	
01	<i>Wages</i>	27,908	70,927	46,823	65,500	70,000	
18	Social Security	2,135	5,426	3,582	5,011	5,355	
19	Worker Compensation	3,313	5,324	5,460	5,460	6,552	
10	<i>Benefits</i>	5,448	10,750	9,042	10,471	11,907	
30	Services & Charges	0	150	0	200	200	
30	<i>Services & Charges</i>	0	150	0	200	200	
60	Operating Supplies	221	41	228	300	300	
63	Chemical Supplies	109,303	74,371	76,729	76,729	100,000	
60	<i>Operating Supplies</i>	109,524	74,412	76,957	77,029	100,300	
70	Repair/Maint Mat/Supply	0	0	276	300	20,000	
70	<i>Repair Maintenance</i>	0	0	276	300	20,000	
80	Capital Outlay	0	0	0	0	0	
80	<i>Capital Outlay</i>	0	0	0	0	0	
432	<i>Snow & Ice Removal</i>	142,880	156,238	133,098	153,500	202,407	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
433	<i>Traffic Signal</i>						
01	Earned Wages	129	1,007	1,239	1,000	2,000	
03	Overtime	0	0	0	0	500	
01	<i>Wages</i>	129	1,007	1,239	1,000	2,500	
18	Social Security	10	77	95	77	191	
19	Worker Compensation	0	0	163	163	196	
10	<i>Benefits</i>	10	77	258	240	387	
21	Electricity	5,732	5,200	4,375	5,900	6,000	
28	Telephone Charges	369	349	290	400	400	
20	<i>Utilities</i>	6,101	5,549	4,665	6,300	6,400	
30	Services & Charges	755	1,699	1,302	1,800	3,000	
39	Contracted Services	0	0	0	0	0	
30	<i>Services & Charges</i>	755	1,699	1,302	1,800	3,000	
54	Insurance	391	452	500	500	550	
50	<i>Insurance</i>	391	452	500	500	550	
60	Operating Supplies	175	0	67	175	500	
60	<i>Operating Supplies</i>	175	0	67	175	500	
433	<i>Traffic Signal</i>	7,561	8,784	8,030	10,015	13,337	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
434	<i>Street Lights</i>						
01	Earned Wages	7,486	17,209	9,452	15,000	15,000	
03	Overtime	0	61	0	0	0	
01	<i>Wages</i>	7,486	17,271	9,452	15,000	15,000	
18	Social Security	573	1,321	723	1,148	1,148	
19	Worker Compensation	0	0	465	465	558	
10	<i>Benefits</i>	573	1,321	1,188	1,613	1,706	
21	Electricity	56,964	53,970	37,189	52,000	55,000	
20	<i>Utilities</i>	56,964	53,970	37,189	52,000	55,000	
54	Insurance	3,733	4,318	4,500	4,500	4,800	
50	<i>Insurance</i>	3,733	4,318	4,500	4,500	4,800	
60	Operating Supplies	5	555	3,920	5,000	30,000	
60	<i>Operating Supplies</i>	5	555	3,920	5,000	30,000	
70	Repair Maint Material	62	34	37	75	200	
70	<i>Repair Maintenance</i>	62	34	37	75	200	
434	<i>Street Lights</i>	68,823	77,468	56,285	78,188	106,706	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
435	<i>Signs/Markings</i>						
01	Earned Wages	3,286	1,604	1,180	2,000	6,000	
03	Overtime	157	129	486	500	500	
01	<i>Wages</i>	3,443	1,733	1,665	2,500	6,500	
18	Social Security	263	133	127	191	497	
19	Worker Compensation	265	413	423	423	508	
10	<i>Benefits</i>	528	546	550	614	1,005	
60	Operating Supplies	388	48	516	650	700	
60	<i>Operating Supplies</i>	388	48	516	650	700	
75	Paints/Paint Supplies	1,483	1,868	4,096	4,500	3,000	
76	Signs/Markings	742	3,774	4,876	4,900	3,800	
70	<i>Repair Maintenance</i>	2,225	5,643	8,972	9,400	6,800	
80	Capital Outlay	0	0				
80	<i>Capital Outlay</i>	0	0	0	0	0	
435	<i>Signs/Markings</i>	6,584	7,969	11,705	13,164	15,005	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
436	Storm Sewers						
01	Earned Wages	25,472	50,569	61,286	76,000	50,000	
03	Overtime	1,159	1,112	782	1,700	1,700	
01	<i>Wages</i>	26,631	51,681	62,068	77,700	51,700	
18	Social Security	2,037	3,954	4,748	5,944	3,955	
19	Worker Compensation	1,867	2,907	0	0		
10	<i>Benefits</i>	3,904	6,861	4,748	5,944	3,955	
48	Training/Conference	0	240	0	0	500	
30	<i>Services & Charges</i>	0	240	0	0	500	
60	Operating Supplies	845	868	1,108	1,275	1,300	
60	<i>Operating Supplies</i>	845	868	1,108	1,275	1,300	
70	Repair Maintenance	9,987	27,451	12,217	16,500	25,000	
70	<i>Repair Maintenance</i>	9,987	27,451	12,217	16,500	25,000	
80	Capital Outlay	0	0	0	0	0	
80	<i>Capital Outlay</i>	0	0	0	0	0	
436	Storm Sewers	41,367	87,101	80,142	101,419	82,455	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
437	<i>Repair Tools/ Machines</i>						
01	Earned Wages	34,606	36,653	29,937	42,467	43,488	
02	Leave Wages	4,772	4,943	4,583	8,091	8,525	
03	Overtime	0	0	0	0	250	
01	<i>Wages</i>	39,378	41,597	34,520	50,558	52,264	
18	Social Security	3,013	3,182	2,641	3,868	3,998	
19	Worker Compensation	1,872	3,036	3,303	3,303	4,624	
10	<i>Benefits</i>	4,885	6,218	5,944	7,171	8,622	
60	Operating Supplies	8,390	6,399	6,237	7,350	8,500	
60	<i>Operating Supplies</i>	8,390	6,399	6,237	7,350	8,500	
70	Repari/Maint Mat/Supplies	82	0	0	0	0	
78	Vehicle Maint/Supplies	34,593	30,162	24,756	32,000	35,000	
79	Small Tools	198	88	0	100	1,000	
70	<i>Repair Maintenance</i>	34,873	30,250	24,756	32,100	36,000	
437	<i>Repair Tools/ Machines</i>	87,526	84,464	71,457	97,179	105,386	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
438	Road Maintenance						
01	Earned Wages	59,428	34,760	50,192	56,000	60,000	
03	Overtime	751	1,949	1,390	2,950	1,500	
01	<i>Wages</i>	60,179	36,709	51,582	58,950	61,500	
18	Social Security	4,604	2,808	3,946	4,510	4,705	
19	Worker Compensation	2,201	3,733	3,965	3,965	5,551	
10	<i>Benefits</i>	6,805	6,541	7,911	8,475	10,256	
30	Services & Charges	0	922	761	800	1,000	
36	Engineering & Architect	0	0	12,106	15,000	15,000	
30	<i>Services & Charges</i>	0	922	12,867	15,800	16,000	
60	Operating Supplies	382	3,502	856	850	1,200	
60	<i>Operating Supplies</i>	382	3,502	856	850	1,200	
70	Repair/Maint Mat/Supplies	220	271	215	400	400	
76	Road Materials	11,119	12,970	16,115	16,000	25,000	
79	Small Tools/Minor Equipment	622	3,644	0	500	5,000	
70	<i>Repair Maintenance</i>	11,961	16,886	16,330	16,900	30,400	
80	Capital Outlay	0	12,669	0	62,000	0	
80	<i>Capital Outlay</i>	0	12,669	0	62,000	0	
438	Road Maintenance	79,327	77,229	89,547	162,975	119,356	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
448	<i>Parking Operations</i>						
01	Earned Wages	11,301	12,181	9,751	13,500	13,832	
01	<i>Wages</i>	11,301	12,181	9,751	13,500	13,832	
18	Social Security	865	932	746	1,033	1,058	
19	Worker Compensation	472	739	880	880	1,242	
10	<i>Benefits</i>	1,337	1,671	1,626	1,913	2,300	
30	Services and Charges	485	1,141	181	875	1,000	
34	Commission Fees	4,800	4,800	3,600	4,800	4,800	
39	Contracted Services	2,586	0	0	0	1,500	
30	<i>Services & Charges</i>	7,871	5,941	3,781	5,675	7,300	
60	Operating Supplies	1,011	844	405	600	850	
60	<i>Operating Supplies</i>	1,011	844	405	600	850	
80	Capital Outlay	0	0	0	0	0	
80	<i>Capital Outlay</i>	0	0	0	0	0	
448	<i>Parking Operations</i>	21,520	20,638	15,564	21,688	24,282	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
551	<i>Community Center</i>						
21	Electricity	0	0	0	0	0	
24	Water & Sewage	0	0	0	0	0	
20	<i>Utilities</i>	0	0	0	0	0	
70	Repair/Maint Mat/Supplies	140	809	11	450	500	
70	<i>Repair Maintenance</i>	140	809	11	450	500	
551	<i>Community Center</i>	140	809	11	450	500	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
552	<i>Playgrounds</i>						
01	Earned Wages	3,749	4,479	4,293	5,000	9,060	
03	Overtime	44	0	0	0	0	
01	<i>Wages</i>	3,793	4,479	4,293	5,000	9,060	
18	Social Security	290	343	328	383	693	
19	Worker Compensation	161	275	504	504	650	
10	<i>Benefits</i>	451	618	832	887	1,343	
30	Services & Charges	531	3,718	2,306	2,350	3,500	
30	<i>Services & Charges</i>	531	3,718	2,306	2,350	3,500	
60	Operating Supplies	872	578	260	260	650	
60	<i>Operating Supplies</i>	872	578	260	260	650	
70	Repair/Maint Mat/Supplies	3,467	1,790	7,540	7,600	8,000	
74	Equipment Purchase	0	0	374	500	1,000	
70	<i>Repair Maintenance</i>	3,467	1,790	7,914	8,100	9,000	
80	Capital Outlay	0	0	0	0	0	
80	<i>Capital Outlay</i>	0	0	0	0	0	
552	<i>Playgrounds</i>	9,114	11,182	15,606	16,597	23,553	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
553	<i>Swimming Pool</i>						
01	Earned Wages	24,239	16,027	11,170	22,000	27,575	
03	Overtime	1,196	327	1,152	1,152	1,200	
01	<i>Wages</i>	25,435	16,354	12,322	23,152	28,775	
18	Social Security	1,946	1,251	943	1,771	2,201	
19	Worker Compensation	774	1,561	0	0	2,200	
10	<i>Benefits</i>	2,720	2,812	943	1,771	4,401	
20	Utilities	40	0	0	0	0	
21	Electricity	13,311	13,748	13,774	12,500	14,000	
24	Water & Sewage Charges	7,627	1,231	871	1,300	1,600	
28	Telephone	373	434	309	500	470	
20	<i>Utilities</i>	21,351	15,412	14,953	14,300	16,070	
30	Services & Charges	19,240	19,469	16,191	16,500	19,000	
30	<i>Services & Charges</i>	19,240	19,469	16,191	16,500	19,000	
60	Operating Supplies	5,649	2,589	2,244	2,500	4,000	
63	Chemical Supplies	4,180	3,289	3,523	3,800	5,200	
60	<i>Operating Supplies</i>	9,829	5,878	5,767	6,300	9,200	
70	Repair/Maint Mat/Supplies	7,008	5,002	5,063	7,600	8,500	
74	Equipment Purchase	11,258	7,211	1,508	4,000	2,500	
70	<i>Repair Maintenance</i>	18,266	12,212	6,571	11,600	11,000	
80	Capital Outlay	0	0	0	0	0	
80	<i>Capital Outlay</i>	0	0	0	0	0	
553	<i>Swimming Pool</i>	96,841	72,137	56,747	73,623	88,446	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
554	<i>Parks</i>						
01	Earned Wages	55,545	68,794	64,241	64,241	67,319	
03	Overtime	321	1,793	434	750	2,000	
01	<i>Wages</i>	55,866	70,587	64,676	64,991	69,319	
18	Social Security	4,274	5,400	4,948	4,972	5,303	
19	Worker Compensation	1,349	3,320	1,208	1,208	5,578	
10	<i>Benefits</i>	5,623	8,720	6,155	6,180	10,880	
20	Utilities	0	0	0	0	0	
21	Electricity	3,956	3,939	2,987	3,500	4,000	
24	Water	3,056	6,838	1,174	5,000	5,000	
28	Telephone	519	521	451	575	600	
20	<i>Utilities</i>	7,531	11,297	4,612	9,075	9,600	
30	Services & Charges	6,334	3,134	5,539	7,000	7,000	
30	<i>Services & Charges</i>	6,334	3,134	5,539	7,000	7,000	
60	Operating Supplies	4,426	4,612	3,207	5,000	5,000	
69	Vehicle/Oil/Lub	2,631	5,909	2,656	3,500	5,000	
60	<i>Operating Supplies</i>	7,057	10,521	5,864	8,500	10,000	
70	Repair/Maint Mat/Supplies	6,155	7,493	11,767	12,650	12,000	
74	Equipment Purchase	35	0	0	500	1,000	
78	Vehicle Maintenance	2,053	2,800	2,366	2,500	3,000	
79	Small Tools/Minor Equipment	796	222	714	725	750	
70	<i>Repair Maintenance</i>	9,039	10,515	14,847	16,375	16,750	
554	<i>Parks</i>	91,450	114,774	101,693	112,121	123,549	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
555	<i>Civic Contributions</i>						
21	Electricity		1,896	3,454	5,500	10,600	
20	<i>Utilities</i>	0	1,896	3,454	5,500	10,600	
58	Civic Contributions	29,950	29,991	22,925	30,000	30,000	
50	<i>Miscellaneous</i>	29,950	29,991	22,925	30,000	30,000	
555	<i>Civic Contributions</i>	29,950	31,887	26,379	35,500	40,600	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
660	<i>Community Development</i>						
20	Utilities	33	0	0	0	0	
20	<i>Utilities</i>	33	0	0	0	0	
30	Services & Charges	6,266	35,912	6,400	7,500	8,000	
31	Accounting & Auditing	0	0	0	0	0	
39	Contracted Services	0	0	15,070	26,500	47,000	
30	<i>Services & Charges</i>	6,266	35,912	21,470	34,000	55,000	
70	Materials	971	0	2,608	2,608	0	
70	<i>Repair Maintenance</i>	971	0	2,608	2,608	0	
99	Development	2,578	0	0	0	3,000	
90	<i>Conservation & Development</i>	2,578	0	0	0	3,000	
660	<i>Community Development</i>	9,848	35,912	24,078	36,608	58,000	

661	<i>Grant Administration</i>						
30	Services & Charges	0	0	132	132	350	
661	<i>Grant Administration</i>	0	0	132	132	350	

667	<i>Future Grants</i>						
30	Services & Charges	2,925	8,326	2,350	6,000	82,000	
37	Professional Services	0	780	460	1,500	1,500	
43	Advertising	51	232	646	650	1,000	
30	<i>Services & Charges</i>	2,976	9,338	3,456	8,150	84,500	
667	<i>Future Grants</i>	2,976	9,338	3,456	8,150	84,500	

Borough of Ellwood City
2015 Proposed Budget

General Fund #001
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
886	Insurance & Misc.						
55	Property & Liability	29,516	34,113	6,309	6,309	7,000	
56	Unemployment Compensation	5,524	4,460	71	500	4,500	
50	<i>Insurance</i>	35,040	38,573	6,380	6,809	11,500	
886	Insurance & Misc.	35,040	38,573	6,380	6,809	11,500	

990	Other Financing						
89	Transfer to Conno-Storm Grant		2,611	0			
91	Transfer to Sinking Fund	65,453	69,903	63,803	63,803	62,803	
93	Transfer to Recycling Fund		0				
94	Transfer to Capital Reserve	250,000	85,000	0	85,000	225,000	
96	Transfer to Pension	168,077	178,680	0	149,514	185,889	
98	Transfer to Growing Greener	14,581	0	0	0	0	
99	Contingency		0	0	45,000	0	
	Prior Year's Expenses	3,275	0				
990	Other Financing	501,386	336,194	63,803	343,317	473,691	
	GRAND TOTALS	4,182,455	4,270,076	2,738,643	4,290,291	5,039,689	

	<i>Expenditures by Type</i>	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	2015 Prop vs 2014 Proj
01	Wages	1,841,151	1,907,553	1,411,960	2,037,476	2,141,658	104,182
10	Benefits	958,604	1,079,426	532,386	907,300	1,117,664	210,364
	Subtotals	2,799,755	2,986,979	1,944,346	2,944,776	3,259,321	314,545
20	Utilities	196,669	206,490	166,732	219,025	235,895	16,870
30	Services & Charges	188,097	250,738	196,882	273,317	417,050	143,733
50	Insurance	82,966	88,245	65,789	66,218	73,531	7,313
58	Contributions/Miscellaneous	46,950	46,991	41,925	49,000	50,000	1,000
60	Operating Supplies	223,217	200,364	158,367	194,075	282,650	88,575
70	Repair Materials	132,135	139,166	100,800	138,563	192,050	53,487
80	Capital Outlay	8,702	14,909	0	62,000	52,500	-9,500
90	Other Financing*	503,964	336,194	63,803	343,317	476,691	133,374
		4,182,455	4,270,076	2,738,643	4,290,291	5,039,689	749,397
	*Without Transfer to Reserve Fund	3,932,455	4,185,076		4,205,291	4,814,689	

Borough of Ellwood City
2015 Proposed Budget

Electric #607
Revenues

Revenue Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed
340	<i>Interest & Rents</i>					
341.10	Interest Earnings	1,621	1,947	1,795	2,153	2,100
342.20	Rent of Property	0	600	600	600	600
Total	<i>Interest & Rents</i>	1,621	2,547	2,395	2,753	2,700
360	<i>Charges for Services</i>					
361.63	Reconnect Fees	8,505	5,875	6,725	7,000	7,000
361.66	Sale of Properties	925	10,950	462	1,000	1,000
361.67	Other Misc. Revenue	5,219	12,759	13,975	14,000	12,500
361.68	Pole Rental	5,771	4,146	2,547	4,100	4,500
362.42	Electric Inspection Fees	0	25	0	0	0
368.04	Electric Department Services	20,789	1,288	18,572	19,500	5,000
368.06	Health Ins. - Employee Contributions	3,050	2,905	2,384	3,040	3,300
368.07	PennDot-2nd St. Project	0	0	36,612	0	0
Total	<i>Charges for Services</i>	44,259	37,948	81,276	48,640	33,300
372	<i>Electric Energy Sales</i>					
372.40	Residential Heat Rate	82,416	99,435	81,901	102,000	102,000
372.41	Residential Sales	3,160,399	3,334,188	2,574,926	3,335,000	3,400,000
372.42	Commercial Sales	1,705,355	1,859,868	1,370,260	1,810,000	1,850,000
372.43	Industrial Sales	645,675	733,653	513,506	734,000	735,000
372.45	Penalties	111,886	94,328	73,963	95,000	95,000
372.47	Rate Adjustment - Residential	82,919	206,975	291,311	388,000	250,000
372.48	Rate Adjustment - Small Com	24,908	65,680	84,143	101,650	70,000
372.49	Rate Adjustment - Industrial	27,958	81,532	95,550	110,000	90,000
372.50	Rate Adjustment - Large Com	25,154	77,908	98,783	120,000	85,000
Total	<i>Electric Energy Sales</i>	5,866,670	6,553,567	5,184,343	6,795,650	6,677,000
394	<i>Prior Year's Revenue</i>	1,068	1,023	1,040	1,040	431,549
GRAND	<i>TOTAL ELEC REVENUES</i>	5,913,618	6,595,085	5,269,054	6,848,083	7,144,549

Borough of Ellwood City
2015 Proposed Budget

Electric Fund #607
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed
440	Administration					
01	Earned Wages	55,563	66,409	45,112	64,000	71,179
03	Overtime	0	0	0	0	0
01	Wages	55,563	66,409	45,112	64,000	71,179
18	Social Security	4,251	5,080	3,451	4,896	5,445
19	Worker Compensation		127	134	134	188
10	Benefits	4,251	5,207	3,585	5,030	5,633
31	Auditing	6,150	2,075	2,075	6,150	6,300
30	Services & Charges	6,150	2,075	2,075	6,150	6,300
52	Errors & Omissions	6,960	3,971	4,801	4,801	5,281
50	Insurance	6,960	3,971	4,801	4,801	5,281
TOTAL	Administration	72,924	77,662	55,573	79,981	88,393

Borough of Ellwood City
2015 Proposed Budget

Electric Fund #607
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
441	Billing & Collection						
01	Earned Wages	57,667	54,204	53,413	65,192	77,029	
02	Leave Wages	25,510	25,331	13,138	15,500	13,050	
03	Overtime	1,936	2,014	2,249	2,500	2,500	
08	Longevity	2,150	1,300	0	1,000	1,050	
01	Wages	87,263	82,850	68,800	84,192	93,629	
11	Dental	2,115	2,191	1,253	1,682	1,715	
12	Disability - Long Term	89	115	119	119	195	
13	Disability - Short Term	0	110	165	220	220	
14	Vision	0	230	319	434	434	
15	Hospitalization	7,210	6,559	4,732	7,064	7,416	
16	Life Insurance	0	56	63	84	84	
18	Social Security	6,675	6,338	5,263	6,441	7,163	
19	Worker Compensation	183	158	935	935	1,309	
10	Benefits	16,272	15,757	12,849	16,978	18,536	
25	Postage & Printing	11,728	14,599	7,500	15,000	15,000	
28	Telephone Charges	2,460	3,575	1,840	2,950	3,000	
30	Services & Charges	3,637	3,693	4,431	5,000	4,000	
31	Credit Card Charges	0	1,609	2,058	3,250	6,000	
32	Computer Services	0	0	2,948	3,400	3,000	
39	Contracted Services	3,511	5,278	1,622	1,850	4,000	
43	Advertising	0	0	1,186	1,500	1,500	
48	Training/Conference	0	1,107	0	0	800	
30	Services & Charges	21,336	29,863	21,584	32,950	37,300	
61	Operating Supplies	0	0	20	20	50	
61	Office Supplies	150	976	1,707	1,800	1,500	
62	Office Equipment	844	1,676	1,311	1,311	500	
60	Operating Supplies	994	2,652	3,037	3,130	2,050	
80	Capital Outlay	0	0	0	0	0	
Total	Billing & Collection	125,865	131,122	106,270	137,250	151,514	

Borough of Ellwood City
2015 Proposed Budget

Electric Fund #607
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed
442	<i>Electric Operations</i>					
01	Earned Wages	144,005	122,107	78,176	115,000	177,460
02	Leave Wages	44,726	37,987	28,142	39,089	49,813
03	Overtime	4,216	1,139	382	800	5,000
08	Longevity	2,081	1,000	0	1,400	1,275
01	<i>Wages</i>	195,028	162,233	106,700	156,289	233,547
11	Dental	7,855	7,424	6,994	9,253	7,747
12	Disability - Long Term	344	569	413	413	743
13	Disability - Short Term	0	0	41	82	27
15	Hospitalization	89,936	103,325	94,173	123,327	109,360
16	Life Insurance	0	0	21	84	14
17	Pension Contributions	0	0	0	0	3,437
18	Social Security	14,920	12,411	8,163	11,956	17,866
19	Worker Compensation	9,417	12,971	12,937	12,937	15,524
10	<i>Benefits</i>	122,472	136,700	122,742	158,052	154,719
21	Electricity	3,215	2,833	2,059	3,000	3,500
22	Gas	4,226	6,148	5,043	6,800	7,000
24	Water	602	516	376	550	650
28	Telephone Charges	2,858	2,720	1,605	2,600	3,300
20	<i>Utility & Communication</i>	10,901	12,218	9,084	12,950	14,450
30	Services & Charges	11,163	6,380	4,200	6,500	7,000
32	Computer Services	0	0	586	1,000	1,500
33	Appraisal Services	297	297	0	300	300
36	Engineering & Architect	8,463	10,541	9,800	11,000	14,000
39	Contracted Services	7,252	7,460	7,360	8,000	10,000
40	Vehicle Service Maintenance	6,037	0	0	0	0
41	Burglary/Replace Costs	0	5,952	0	0	0
43	Advertising	1,018	601	42	500	500
45	Copier Rental/Supplies	1,812	1,907	1,664	2,000	2,000
47	Dues/Subscrip/Membership	696	689	764	764	800
48	Training/Conference	1,999	50	6,698	7,000	7,000
30	<i>Services & Charges</i>	38,737	33,876	31,115	37,064	43,100

Borough of Ellwood City
2015 Proposed Budget

Electric Fund #607
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed
442	<i>Electric Operations</i>					
54	Fleet Insurance	5,209	5,432	9,186	9,186	10,000
55	Property & Liability	6,945	8,034	29,990	29,990	30,000
50	<i>Insurance</i>	12,154	13,466	39,176	39,176	40,000
60	Operating Supplies	6,280	855	2,116	3,800	4,500
61	Office Supplies	1,430	587	408	600	600
64	Cleaning Supplies	0	100	0	100	100
65	Clothing & Uniform	3,280	4,427	2,665	3,850	4,200
66	Household Supplies	211	85	27	150	200
69	Vehicle Oil/Lub/Fuel	8,967	10,833	8,028	12,000	13,000
60	<i>Operating Supplies</i>	20,168	16,887	13,244	20,500	22,600
70	Repair Maint Material	891	760	3,150	3,600	4,000
78	Vehicle Maintenance	4,596	12,159	7,424	7,700	11,000
79	Small Tools/Minor Equipment	3,198	2,607	2,206	2,200	3,000
70	<i>Repair Maintenance</i>	8,685	15,526	12,780	13,500	18,000
80	<i>Capital Outlay</i>	0	0	0	0	0
Total	<i>Electric Operations</i>	408,145	390,905	334,840	437,531	526,417

Borough of Ellwood City
2015 Proposed Budget

Electric Fund #607
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed
443	<i>Electric Distribution</i>					
01	Earned Wages	20,000	29,305	36,696	38,000	30,000
03	Overtime	27,554	19,798	16,253	21,500	25,500
01	<i>Wages</i>	47,554	49,102	52,949	59,500	55,500
18	Social Security	3,638	3,756	4,051	4,552	4,246
19	Worker Compensation	2,260	3,519	3,738	3,738	4,486
10	<i>Benefits</i>	5,898	7,275	7,789	8,290	8,731
21	Electricity	9,081	8,122	8,418	11,000	12,000
20	<i>Utility & Communication</i>	9,081	8,122	8,418	11,000	12,000
30	Services & Charges	0	0	0	0	0
39	Contracted Services	0	1,200	0	0	0
30	<i>Services & Charges</i>	0	1,200	0	0	0
70	Repair Maint Material	0	0	20	20	100
70	<i>Repair Maintenance</i>	0	1,200	20	20	100
81	Vehicles	0	0	0	0	0
84	Wire & Cable	2,932	2,493	0	7,000	7,000
85	Poles & Crossarms	(520)	1,195	3,500	3,500	5,000
86	Metering Equipment	578	580	0	600	60,000
87	Transformers	0	3,341	(1,579)	3,500	5,000
88	Distribution Line Materials	7,887	7,656	751	6,000	8,000
89	Regulating Stations	340	0	625	625	5,000
80	<i>Capital Outlay</i>	11,217	15,264	3,298	21,225	90,000
443	<i>Electric Distribution</i>	73,750	82,164	72,473	100,035	166,331

Borough of Ellwood City
2015 Proposed Budget

Electric Fund #607
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed
444	Tree Trimming					
01	Earned Wages	24,506	28,381	31,958	35,000	40,000
01	Wages	24,506	28,381	31,958	35,000	40,000
18	Social Security	1,874	2,171	2,445	2,678	3,060
19	Worker's Compensation	0	0	2,600	2,600	3,640
10	Benefits	1,874	2,171	5,045	5,278	6,700
60	Operating Supplies	706	344	878	750	1,500
60	Operating Supplies	706	344	878	750	1,500
444	Tree Trimming	27,086	30,896	37,881	41,028	48,200
445	Purchase of Power					
30	Services & Charges	3,935,172	4,183,310	3,002,786	4,185,000	4,330,000
445	Purchase of Power	3,935,172	4,183,310	3,002,786	4,185,000	4,330,000
449	2nd Street Project					
01	Earned Wages	0	458	1,128	25,000	0
03	Overtime	0	0	68	2,000	0
01	Wages	0	458	1,196	27,000	0
18	Social Security	0	35	92	2,066	0
19	Workers Compensation	0	0	0		
10	Benefits	0	35	92	2,066	0
30	Services & Charges	0	5,640	42,521		
36	Engineering & Architect	500	23,481	41,416		
37	Professional Services	0	0	48,706		
30	Services & Charges	500	29,121	132,644	0	0
60	Operating Supplies	0	0	180,085		
60	Operating Supplies	0	0	180,085	0	0
91	Principal	0	0	0	0	
92	Interest	0	0	0	0	
449	2nd Street Project	500	29,614	314,017	29,066	0
667	Energy Harvest Grant					
30	Services & Charges	0	0	0	0	0
667	Future Grants	0	0	0	0	0
770	Debt Service					
91	Principal	190,000	0	0	200,000	205,000
92	Interest	70,113	68,023	64,123	64,123	60,123
770	Debt Service	260,113	68,023	64,123	264,123	265,123

Borough of Ellwood City
2015 Proposed Budget

Electric Fund #607
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
992	Interfund Transfers						
91	Amortization Costs Bonds	0	0	0	0	0	
93	Transfer to General Fund	1,250,000	1,250,004	1,012,500	1,350,000	1,518,572	
95	Transfer to Electric Cap. Res.	0	256,405	0	50,000	50,000	
99	Depreciation Expense						
90	Prior Year's Expense						
992	Interfund Transfers	1,250,000	1,506,409	1,012,500	1,400,000	1,568,572	
GRAND	TOTAL ELECTRIC FUND	6,153,555	6,500,105	5,000,463	6,674,013	7,144,549	

Borough of Ellwood City
2015 Proposed Budget

Sewage Fund #608
Revenues

Revenue Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed
340	Interest & Rents					
341.10	Interest Earnings	1,077	1,427	1,202	1,330	1,500
Total	Interest & Rents	1,077	1,427	1,202	1,330	1,500
360	Charges for Services					
361.61	Smoke/Dye Testing	11,615	16,905	12,420	14,750	15,500
361.67	Other Misc. Revenue	0	0	0	0	500
362.44	Sewer Tap In Permits	6,000	2,000	1,000	2,000	2,000
364.12	Sewer Use Charge	1,351,359	1,375,459	967,569	1,350,000	1,671,834
364.13	Non-Resident User Charge	245,743	249,371	138,155	235,000	240,000
364.14	Non-Resident Debt Share	188,912	195,484	143,467	200,000	200,000
364.15	Delinquent Collections	0	0	0	0	50
364.45	Penalties	11,967	11,506	8,238	11,000	12,000
368.01	Department Services		182	0	0	0
368.06	Employee Contri - Health Ins	2,320	2,517	1,908	2,511	2,600
Total	Charges for Services	1,817,916	1,853,425	1,272,756	1,812,750	2,144,484
394	Prior Year's Revenues	1,068	1,116	1,213	1,213	120,663
TOTAL	SEWAGE FUND REVENUE	1,820,061	1,855,968	1,275,171	1,815,293	2,266,647

Borough of Ellwood City
2015 Proposed Budget

Sewage Fund #608
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
420	Administration						
01	Earned Wages	55,563	68,033	45,112	65,000	69,229	
01	Wages	55,563	68,033	45,112	65,000	69,229	
18	Social Security	4,250	5,205	3,451	4,973	5,296	
19	Worker Compensation	0	127	129	129	180	
10	Benefits	4,250	5,332	3,580	5,102	5,476	
30	Sevices & Charges	0	0	507	600	600	
31	Auditing	6,150	2,075	2,075	6,150	2,500	
30	Services & Charges	6,150	2,075	2,582	6,750	3,100	
52	Errors & Ommissions	6,960	3,971	4,801	4,801	5,000	
62	Office Equipment	0	0	0	0	0	
50	Insurance	6,960	3,971	4,801	4,801	5,000	
TOTAL	Administration	72,923	79,410	56,075	81,653	82,805	

Borough of Ellwood City
2015 Proposed Budget

Sewage Fund #608
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
421	<i>Billing & Collection</i>						
01	Earned Wages	32,373	27,301	23,751	32,000	38,041	
03	Overtime	948	1,029	982	1,200	1,300	
01	<i>Wages</i>	33,321	28,330	24,733	33,200	39,341	
18	Social Security	2,549	2,167	1,892	2,540	3,010	
19	Worker Compensation	72	64	73	73	80	
10	<i>Benefits</i>	2,621	2,231	1,965	2,613	3,090	
25	Postage & Printing	11,655	13,772	5,000	12,500	13,000	
28	Telephone Charges	1,166	2,344	3,399	4,000	4,000	
30	Services & Charges	4,387	5,745	2,670	5,000	5,000	
31	Credit Card Charges	0	690	877	1,000	2,000	
32	Computer Services	0	0	1,020	1,500	2,000	
43	Advertising	0	0	1,186	1,500	1,500	
44	Computer/Rental/Supplies	0	0	18	18	0	
30	<i>Services & Charges</i>	17,208	22,551	14,171	24,000	27,500	
60	Operating Supplies	0	0	8	100	100	
62	Office Equipment	844	1,114	756	750	500	
60	<i>Operating Supplies</i>	844	1,114	765	850	600	
Total	<i>Billing & Collection</i>	53,994	54,227	41,633	60,663	70,531	

Borough of Ellwood City
2015 Proposed Budget

Sewage Fund #608
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
422	Plant Operations						
01	Earned Wages	197,365	214,652	147,244	212,000	191,142	
02	Leave Wages	40,907	39,886	28,288	40,000	53,660	
03	Overtime	14,879	15,216	14,060	16,000	16,000	
08	Longevity	875	1,000	0	1,500	1,650	
01	Wages	254,026	270,755	189,592	269,500	262,452	
11	Dental	7,747	7,747	5,810	7,747	7,747	
12	Disability - Long Term	311	606	448	448	697	
13	Disability - Short Term	200	166	124	165	165	
14	Vision	388	394	319	434	434	
15	Hospitalization	79,329	85,073	68,020	90,694	96,135	
16	Life Insurance	95	104	76	101	101	
17	Pension Contributions	0	0	0		3,172	
18	Social Security	19,433	20,713	14,504	20,617	20,078	
19	Worker Compensation	8,639	14,914	23,426	23,426	28,000	
10	Benefits	116,142	129,716	112,727	143,632	156,530	
21	Electricity	139,183	130,285	127,078	155,000	158,000	
22	Gas	8,033	17,316	10,781	14,000	15,000	
24	Water	38,239	40,827	34,803	41,500	45,000	
26	Radio Equipment	0	0	0	0	0	
28	Telephone Charges	2,825	2,617	2,093	3,000	3,250	
20	Utility & Communication	188,280	191,044	174,756	213,500	221,250	
30	Services & Charges	12,651	17,306	17,576	22,000	33,000	
32	Computer Services		0	526	750	3,000	
33	Appraisal Services	297	297	0	297	297	
36	Engineering & Architect	35,255	52,027	6,098	25,000	45,000	
39	Contracted Services	20,738	29,669	23,458	25,000	30,000	
41	Outside Lab Testing	18,740	19,400	12,665	19,000	20,000	
43	Advertising	0	0	236	236	250	
45	Copier Rental/Supplies	1,956	1,907	1,664	1,934	2,250	
47	Dues/Subscrip/Membership	165	85	235	205	500	
48	Training/Conference	3,613	1,990	1,150	2,000	4,500	
30	Services & Charges	93,415	122,680	63,607	96,422	138,797	

Borough of Ellwood City
2015 Proposed Budget

Sewage Fund #608
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
422	<i>Plant Operations</i>						
54	Fleet Insurance	1,910	2,209	4,593	4,593	5,000	
55	Property & Liability	18,538	21,447	38,068	38,068	41,500	
50	<i>Insurance</i>	20,448	23,656	42,661	42,661	46,500	
60	Operating Supplies	3,313	1,912	358	1,750	4,000	
61	Office Supplies	890	656	448	600	1,000	
62	Office Equipment	60	0	1,689	2,600	1,500	
63	Chemical Supplies	22,178	18,616	11,942	18,000	21,000	
64	Cleaning Supplies	1,970	1,478	151	500	2,000	
65	Clothing & Uniform	2,792	2,956	1,506	2,800	3,500	
67	Laboratory Equipment	7,430	781	1,159	1,500	8,000	
68	Safety Supplies	2,238	1,083	1,019	1,500	2,500	
69	Vehicle Oil/Lub/Fuel	10,004	8,653	9,347	10,000	10,000	
60	<i>Operating Supplies</i>	50,875	36,135	27,619	39,250	53,500	
70	Repair Maint Material	6,690	18,199	19,563	21,400	22,000	
71	Building Material	51	0	263	250	700	
73	Electrical/Plumbing Supplies	407	732	1,468	1,500	1,500	
74	Machinery/Equipment	15,106	13,326	7,460	13,500	15,000	
78	Vehicle Maintenance	1,918	3,248	(392)	2,500	5,000	
79	Small Tools/Minor Equipment	792	1,835	943	1,800	2,500	
70	<i>Repair Maintenance</i>	24,964	37,341	29,304	40,950	46,700	
80	Capital Outlay	0	0	0	0	36,000	
80	<i>Capital Outlay</i>	0	0	0	0	36,000	
90	Other Financing Uses	0	0	740	0	0	
90	<i>Other Financing Uses</i>	0	0	740	0	0	
Total	<i>Plant Operations</i>	748,150	811,326	641,005	845,916	961,728	

Borough of Ellwood City
2015 Proposed Budget

Sewage Fund #608
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
423	Disposal						
01	Earned Wages	17,070	26,563	20,879	27,000	28,000	
03	Overtime	0	0	0	0	0	
01	Wages	17,070	26,563	20,879	27,000	28,000	
18	Social Security	1,306	2,032	1,597	2,066	2,142	
19	Worker Compensation	963	1,316	0	0	1,850	
10	Benefits	2,269	3,348	1,597	2,066	3,992	
49	Sludge Removal	30,673	46,743	33,913	45,000	50,000	
30	Services & Charges	30,673	46,743	33,913	45,000	50,000	
63	Chemical Supplies	3,915	3,999	3,915	5,000	7,500	
60	Operating Supplies	3,915	3,999	3,915	5,000	7,500	
70	Repair Maint Material	90	252	0	500	850	
74	Machinery/Equipment	9,085	3,845	0	2,500	5,500	
79	Small Tools/Minor Equipment	2,900	754	0	800	1,500	
70	Repair Maintenance	12,075	4,851	0	3,800	7,850	
80	Capital Outlay	0	0	0	0	0	
81	Vehicle	0	0	0	0	0	
80	Capital Outlay	0	0	0	0	0	
Total	Sewage Disposal	66,002	85,504	60,305	82,866	97,342	

Borough of Ellwood City
2015 Proposed Budget

Sewage Fund #608
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
424	<i>Sanitary Sewer Cleaning</i>						
01	Earned Wages	9,118	12,906	3,033	8,000	9,750	
03	Overtime	3,634	2,650	585	1,600	3,500	
01	<i>Wages</i>	12,752	15,556	3,618	9,600	13,250	
18	Social Security	976	1,190	277	734	1,014	
19	Worker Compensation	501	780	0	0	1,100	
10	<i>Benefits</i>	1,477	1,970	277	734	2,114	
24	Water Usage	1,307	1,421	929	1,500	1,750	
	<i>Utilities</i>	1,307	1,421	929	1,500	1,750	
60	Operating Supplies	405	0	0	0	0	
69	Vehicle/Oil/Lub	0	0	0	0	0	
60	<i>Operating Supplies</i>	405	0	0	0	0	
74	Machinery/Equipment	0	3,218	0	0	0	
78	Vehicle Maintenance	5,900	12,618	2,294	10,000	10,000	
70	<i>Repair Maintenance</i>	5,900	15,836	2,294	10,000	10,000	
81	Vehicle	0	0	0	0	0	
80	<i>Capital Outlay</i>	0	0	0	0	0	
Total	<i>Sanitary Sewer Cleaning</i>	21,841	34,783	7,118	21,834	27,114	

Borough of Ellwood City
2015 Proposed Budget

Sewage Fund #608
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
425	<i>Sewer Maintenance</i>						
01	Earned Wages	4,596	23,424	5,811	13,000	26,000	
03	Overtime	127	239	0	250	350	
01	<i>Wages</i>	4,723	23,663	5,811	13,250	26,350	
18	Social Security	361	1,810	445	1,014	2,016	
19	Worker Compensation	1,041	1,622	0	0	2,300	
10	<i>Benefits</i>	1,402	3,432	445	1,014	4,316	
39	Contracted Services	0	2,950	0	3,000	3,500	
30	<i>Services & Charges</i>	0	2,950	0	3,000	3,500	
60	Operating Supplies	4,053	5,270	1,959	3,000	8,000	
60	<i>Operating Supplies</i>	4,053	5,270	1,959	3,000	8,000	
70	Repair Maintenance	2,124	7,535	2,348	4,500	8,000	
70	<i>Repair Maintenance</i>	2,124	7,535	2,348	4,500	8,000	
80	Capital Outlay	0	0	0	0		
80	<i>Capital Outlay</i>	0	0	0	0	0	
Total	<i>Sewage Maintenance</i>	12,302	42,851	10,563	24,764	50,166	

Borough of Ellwood City
2015 Proposed Budget

Sewage Fund #608
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
428	DEP Compliance						
01	Earned Wages	27,652	27,834	22,308	31,000	32,000	
03	Overtime	5,143	7,172	3,086	6,000	7,500	
01	Wages	32,795	35,007	25,393	37,000	39,500	
18	Social Security	2,509	2,678	1,943	2,831	3,022	
10	Benefits	2,509	2,678	1,943	2,831	3,022	
30	Services & Charges	0	32	32	32	32	
36	Engineering	0	0	0	0	1,500	
39	Contracted Services	1,237	1,127	877	1,200	2,500	
41	Outside Lab Testing	0	0	0	0	6,500	
30	Services & Charges	1,237	1,159	909	1,232	10,532	
61	Office Supplies	0	0	0	0	0	
63	Chemical Supplies	0	0	0	0	0	
60	Operating Supplies	0	0	0	0	0	
70	Small Tools	5	50	0	0	500	
74	Machinery/Equipment	95	1,729	176	200	3,000	
70	Repair Maintenance	100	1,779	176	200	3,500	
428	DEP Compliance	36,641	40,622	28,420	41,263	56,554	

Borough of Ellwood City
2015 Proposed Budget

Sewage Fund #608
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
429	<i>Industrial Pretreatment</i>						
01	Earned Wages	0	536	993	1,550	1,600	
03	Overtime	0	940	0	1,000	1,000	
01	<i>Wages</i>	0	1,476	993	2,550	2,600	
18	Social Security	0	113	76	195	199	
10	<i>Benefits</i>	0	113	76	195	199	
30	Services & Charges	0	0	0	0	250	
36	Engineering	0	0	0	0	1,000	
39	Contracted Services	0	0	0	0	0	
41	Outside Lab Testing	12,143	7,718	1,840	7,800	10,000	
30	<i>Services & Charges</i>	12,143	7,718	1,840	7,800	11,250	
74	Minor Equipment	126	1	0	150	1,500	
70	<i>Repair Maintenance</i>	126	1	0	150	1,500	
429	<i>Industrial Pretreatment</i>	12,269	9,308	2,908	10,695	15,549	
667	<i>Future Grants</i>						
30	Services	6,078	0	0	0	0	
667	<i>Future Grants</i>	6,078	0	0	0	0	

Borough of Ellwood City
2015 Proposed Budget

Sewage Fund #608
Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
770	Debt Service						
91	Principal	706,654	714,874	540,865	721,454	728,702	
92	Interest	161,704	153,484	110,404	146,904	139,656	
770	Debt Service	868,358	868,358	651,269	868,358	868,358	
990	Other Financing						
91	Amortization/Depreciation	0	0	0	0	0	
92	Other Financing Uses	0	0	0	0	0	
93	Capital Reserve Contribution	35,551	38,516	22,794	36,500	36,500	
990	Other Financing	35,551	38,516	22,794	36,500	36,500	
992	Interfund Transfers						
91	Depreciation Expense	0	0	0	0	0	
93	Transfer to Construction Fund	0	0	0	0	0	
90	Prior Year's Expense	0	0	0	0	0	
992	Interfund Transfers	0	0	0	0	0	
GRAND	TOTAL SEWAGE FUND	1,934,109	2,064,905	1,522,089	2,074,510	2,266,647	

Borough of Ellwood City
2015 Budget
HIGHWAY AID FUND #135

Account Number	Description	2012 Actual	2013 Actual	2014 YTD	2014 Projected	2015 Proposed
340	Interest & Rents					
341.10	Interest Earnings	166	23	20	29	25
Total	Interest & Rents	166	23	20	29	25
350	Intergovernmental Revenue					
355.05	Motor Vehicle Fuel Taxes	177,851	174,960	188,529	188,529	201,007
355.06	Turn Back Revenue			880		
Total	Intergovernmental Rev	177,851	174,960	189,409	188,529	201,007
380	Interfund Transfers					
382.02	Transfer from Turnback FD 138	0	55,073	0	0	0
Total	Interfund Transfers	0	55,073	0	0	0
394	Prior Year's Revenues	0	0	0	0	2,000
HIGHWAY AID FUND REVENUES		178,017	230,056	189,429	188,558	203,032
430						
74	Services & Charges	19,936	19,936	19,936	19,936	19,936
70	Repair & Maintenance	19,936	19,936	19,936	19,936	19,936
438						
30	Services & Charges	0	0	0	0	0
36	Engineering	6,100	6,988	5,000	13,000	10,000
30	Services & Charges	6,100	6,988	5,000	13,000	10,000
76	Roads/Traffic Materials	166,887	0	0	170,000	173,096
77	Community Resurfacing Program	5,000	0	0	0	0
79	Equipment	0	0	0	0	0
70	Repair Maintenance	171,887	0	0	170,000	173,096
80	Equipment Allocation	0	180,906	0	0	0
81	Vehicle	0	0	0	0	0
82	Concrete/Excavation	77,205	0	0	0	0
80	Capital Outlay	77,205	180,906	0	0	0
992	Interfund Transfers					
93	Transfer to General Fund					
992	Interfund Transfers	0	0	0	0	0
HIGHWAY AID FUND EXPENSES		275,128	207,830	24,936	202,936	203,032

Borough of Ellwood City
2015 Budget

Yard Waste Collection, Recycling & Clean Up Services
Revenues
Fund 124

Account Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed	
341	Interest Earnings						
341.10	Interest Earnings	97	235	372	375	319	
Total	Interest Earnings	97	235	372	375	319	
350	Intergovernmental Revenue						
354.07	Performance Grant	0	14,509	4,860	6,200	5,000	
Total	Intergovernmental Revenue	0	14,509	4,860	6,200	5,000	
360	Charges for Services						
361.52	Sale of Recycling Bins	6,479	2,402	1,457	1,800	1,800	
361.63	Yard Waste Cart Delivery	52	93	84	100	100	
361.64	Bulk Items Pick Up Fees	0	0	0	0	0	
361.67	Miscellaneous Revenues	1,200	890	1,325	1,325	900	
364.12	Recycling Fees	105,251	114,075	85,463	113,000	112,000	
372.45	Penalty Recycling User Fees	1,003	1,005	726	950	950	
Total	Charges for Services	113,985	118,465	89,056	117,175	115,750	
390	Transfer from Gen Fund						
392.01	Transfer from Gen Fund	0	0	0	0	0	
Total	Transfer from Gen Fund	0	0	0	0	0	
394	Prior Year's Revenues						
TOTAL REVENUES		114,082	133,209	94,288	123,375	121,069	

Borough of Ellwood City
2015 Proposed Budget

Yard Waste Collection, Recycling & Clean Up Services

Expenditures

Expense Number	Description	2012 Actual	2013 Actual	2014 Y-T-D	2014 Projected	2015 Proposed
427	Collection Services					
01	Earned Wages	2,174	2,192	2,641	2,641	3,000
01	Wages	2,174	2,192	2,641	2,641	3,000
18	Social Security	166	168	202	202	230
10	Benefits	166	168	202	202	230
30	Recycling Container Pick Up	79,170	79,170	51,765	79,175	79,170
31	Yard Waste Pick Up	17,080	19,520	9,760	19,520	22,000
32	Bulk Items Pick Up	0	0	0	0	0
33	Annual Clean Up Collection	2,275	2,905	3,243	3,243	4,320
34	Brush to County Site	0	0	0	0	0
36	Leaves	0	0	0	0	0
39	Contracted Services	0	0	65	65	100
30	Services & Charges	98,525	101,595	64,833	102,003	105,590
60	Operating Supplies	6,154	12,021	3,370	6,000	7,000
61	Office Supplies	0	70	154	200	249
60	Operating Supplies	6,154	12,091	3,525	6,200	7,249
80	Recycling Containers	24,013	0	0	0	5,000
81	Yard Waste Containers	0	0	0	0	0
80	Capital Outlay	24,013	0	0	0	5,000
TOTAL EXPENDITURES		131,032	116,045	71,201	111,046	121,069

**BOROUGH OF ELLWOOD CITY
SALARIES & WAGES
BY DEPARTMENT
2015 BUDGET DISTRIBUTION**

Dept	Classification	Annual Salary	Percent Charged	Total Wages	Account Number	Total Distribution
110 Mayor & Council						
1	Mayor	3,600	34%	1,224	110.01	6,936
7	Council Persons	2,400	34%	5,712		
	Totals			6,936		6,936
120 Borough Manager						
1	Borough Manager	66,151	20%	13,230	120.01	7,199
	Leave Time		20%	1,508	120.02	7,538
	Longevity			50	120.08	50
	Totals	66,151		14,788		14,788
130 Financial Operations						
1	Borough Manager	66,151	13%	8,600	130.01	45,068
1	Administrative Assistant	43,441	20%	8,688	130.02	14,085
1	Bookkeeper	42,110	40%	16,844	130.03	1,500
	Leave Wages			14,085	130.08	150
	Overtime			1,500		
	Longevity			150		
	Wages in lieu of Benefits			10,936		
	Totals			60,803		60,803
140 General Administration						
1	Borough Manager	66,151	13%	8,600	140.01	39,665
1	Administrative Assistant	43,441	20%	8,688	140.02	7,625
1	Borough Secretary	43,736	40%	14,747	140.03	1,250
	Leave Wages			7,625	140.08	450
	Overtime			1,250		
	Longevity			450		
	Wages in lieu of Benefits			7,630		
	Totals			48,989		48,989
150 Tax Collector						
1	Tax Collector	6,700	100%	6,700	150.01	6,700
160 Legal						
1	Solicitor	26,000	40%	10,400	160.01	10,400
180 Municipal Building						
	Public Works Employees			9,000	180.01	9,000
	Overtime			200	180.03	200
	Totals			9,200		9,200
TOTAL GENERAL GOVERNMENT				\$157,816		\$157,816

**BOROUGH OF ELLWOOD CITY
SALARIES & WAGES
BY DEPARTMENT
2015 BUDGET DISTRIBUTION**

Dept	Classification	Annual Salary	Percent Charged	Total Wages	Account Number	Total Distribution
210 Police Department						
1	Lieutenants	69,222	100%	69,222	210.01	703,851
8	Patrolman	63,606	100%	508,851	210.02	88,225
1	New Officer @ 80%	50,885	100%	50,885	210.03	75,000
3	Part time Police Officers	76,953	100%	76,953	210.04	85,000
1	Clerk III	40,300	100%	40,300	210.05	35,000
1	Part time Secretary	17,629	100%	17,629	210.06	50,000
	OIC Adjustments			5,857	210.07	37,204
	Incident Overtime			75,000	210.08	21,505
	Replacement			85,000	210.09	16,000
	Court Time			35,000	990.99	75,000
	Reimbursable Overtime			50,000		
	Holiday Pay			37,204		
	Longevity Officers			20,680		
	Longevity Clerk			825		
	Training Overtime			16,000		
	50% of Uniform Allowance			3,965		
	Contractual Final Pay Items			75,000		
	Unused Vacation & Sick Pay			8,500		
	Wages in Lieu of Insurance			9,914		
15	Totals			1,186,784		1,186,784
211 Police Canine						
2	Canine Officers Caretaker	\$15/day	100%	8,000	211.01	8,000
		7 days/week				
212 School Crossing Guards						
11	Crossing Guards	3900/hrs	10.60/hr	41,340	212.01	41,340
214 Animal Control Officer						
1	Animal Control Officer	4,200	100%	4,200	214.01	4,200
220 Fire Department						
1	Fire Chief	51,000	100%	51,000	220.01	143,974
	Part Time Fire Fighters	8,760 hours	11.20/hr	98,112	220.02	5,138
	Overtime			2,500	220.03	2,500
	Holiday Pay	288 hours	16.80	4,838	220.07	4,838
	Longevity			75	220.08	75
	Totals			156,525		156,525
TOTAL PUBLIC SAFETY				\$1,396,849		\$1,396,849

**BOROUGH OF ELLWOOD CITY
SALARIES & WAGES
BY DEPARTMENT**

2015 BUDGET DISTRIBUTION

Dept	Classification	Annual Salary	Percent Charged	Total Wages	Account Number	Total Distribution
<i>230 Code Enforcement</i>						
1	Code Enforcement Officer	1300hrs	100%	20,000	230.01	20,450
1	Secretary		100%	450		
	<i>Totals</i>			20,450		20,450
<i>300 Health Officer</i>						
1	Health Officer	3,090	100%	3,090	300.01	3,090
<i>448 Parking Operations</i>						
1	Enforcement Officer	1100hrs	10.60/hr	11,660	448.01	13,832
1	Clerk	43,441	5%	2,172		
2	<i>Totals</i>			13,832		13,832

**BOROUGH OF ELLWOOD CITY
SALARIES & WAGES
BY DEPARTMENT
2015 BUDGET DISTRIBUTION**

Dept	Classification	Annual Salary	Percent Charged	Total Wages	Account Number	Total Distribution
430 Public Works						
1	Public Works Director	60,062		60,062	430.01	147,173
1	Working Foreman	52,879		52,879	430.02	78,530
1	Mechanics	50,014		50,014	430.03	9,000
1	Equipment Operator	49,265		49,265	430.08	3,850
4	Laborer II.	48,121		192,483	431.01	17,000
1	Laborer III	39,411		39,411	431.03	200
1	Clerk	43,441	95%	41,269	432.01	45,000
	Classification Changes			8,500	432.03	25,000
	Shift Differential			1,750	433.01	2,000
	Overtime			38,800	433.03	500
	Off Duty Standby Time	468 Hours	25.63	11,995	427.01	3,000
	Clean Up Services Fd 124			3,000	434.01	15,000
	Holiday Standby Pay	8 Holidays	55.00	440	434.03	150
	Longevity			3,850	435.01	6,000
	Transfer to Playgrounds			(3,500)	435.03	500
	Transfer to Pool			(2,000)	436.01	50,000
	Transfer to Parks			(19,000)	436.03	1,700
	Transfer to Municipal Bldg.			(9,000)	437.01	43,488
	Transfer to WWTP			(2,000)	437.02	8,525
					437.03	250
					438.01	60,000
					438.03	1,500
10	Totals			518,217		518,217
552 Playgrounds						
1	Playground Coordinator			1,600	552.01	9,060
3	Summer Employees	160 hours	8.25/hr	3,960	552.03	-
	Public Works Employees			3,500		
	Overtime			0.00		
3	Totals			9,060		9,060
553 Swimming Pool						
	Public Works Employees			2,000	553.01	27,575
	WWTP Employees			20,500	553.03	1,200
3	Concession Stand Employees	700hrs @ 7.25/hr		5,075		
	Overtime			1,200		
	Totals			28,775		28,775
554 Parks						
	PW & Elec Employees			29,000	554.01	67,319
1	Crew Leader			8,000	554.03	2,000
7	Summer Employees	35 hrs/week	8.25/hr	30,319		
	Overtime			2,000		
	Totals			69,319		69,319
TOTAL PUBLIC WORKS & RECREATION				\$625,371		\$625,371

**BOROUGH OF ELLWOOD CITY
SALARIES & WAGES
BY DEPARTMENT**

2015 BUDGET DISTRIBUTION

Dept	Classification	Annual Salary	Percent Charged	Total Wages	Account Number	Total Distribution
440 Electric Administration						
	1 Mayor	3,600	33%	1,188	440.01	71,179
	7 Council Persons	2,400	33%	5,544		
	1 Borough Manager	66,151	27%	17,861		
	1 Borough Secretary	43,736	30%	13,121		
	1 Administrative Assistant	43,441	30%	13,032		
	1 Bookkeeper	42,110	30%	12,633		
	1 Solicitor	26,000	30%	7,800		
	Totals			71,179		71,179
441 Electric Billing & Collection						
	1 Clerk IV	41,028	60%	24,617	441.01	77,029
	1 Clerk III	40,300	60%	24,180	441.02	13,050
	1 Electric Dept Employee	49,348	25%	12,337	441.03	2,500
	1 Part Time Utility Clerk	13,775	60%	8,265	441.08	1,050
	Wages in Lieu of Benefits			7,630		
	Overtime			2,500		
	Longevity			1,050		
	Leave			13,050		
	Totals			93,629		93,629
442 Electric Operations						
	1 Superintendent	60,004	100%	60,004	442.01	177,460
	1 Working Foreman	55,021	100%	55,021	442.02	49,813
	1 Lineworker 1.	52,385	100%	52,385	442.03	5,000
	1 Lineworker 2.	50,721	100%	50,721	442.08	1,275
	1 Lineworker 3.	49,348	100%	49,348	443.01	30,000
	1 Lineworker 3 @ 85%	42,105	100%	42,105	443.03	25,500
	Overtime			31,000	444.01	40,000
	Off Duty Standby Time	468 Hours	26.660	12,477	433.01	2,000
	Holiday Standby	8 Holidays	55.00	440	433.03	500
	Longevity			1,275	434.01	15,000
	Transfer to Park			(10,000)		
	Wages In Leiu of Benefits			1,271.64		
	Totals			346,047		346,047
TOTAL ELECTRIC FUND				\$510,855		\$510,855

**BOROUGH OF ELLWOOD CITY
SALARIES & WAGES
BY DEPARTMENT**

2015 BUDGET DISTRIBUTION

Dept	Classification	Annual Salary	Percent Charged	Total Wages	Account Number	Total Distribution
420 Sewage Administration						
1	Mayor	3,600	33%	1,188	420.01	69,229
7	Council Persons	2,400	33%	5,544		
1	Borough Manager	66,151	27%	17,861		
1	Borough Secretary	43,736	30%	13,121		
1	Administrative Assistant	43,441	30%	13,032		
1	Bookkeeper	42,110	30%	10,683		
1	Solicitor	26,000	30%	7,800		
	Totals			69,229		69,229
421 Sewage Billing & Collection						
1	Clerk IV	41,028	40%	16,411	421.01	38,041
1	Clerk II	40,300	40%	16,120	421.03	1,300
1	Part-Time Utility Clerk	13,775	40%	5,510		
	Overtime			1,300		
	Totals			39,341		39,341
422 Sewage Plant Operations						
1	Operations Manager	43,093	100%	43,093	422.01	191,142
1	Working Foreman	52,879	100%	52,879	422.02	53,660
4	Plant Operators	49,161	100%	196,643	422.03	16,000
1	Lab Technician	43,164	100%	43,164	422.08	1,650
	Off Duty Standby Time	468 Hours	25.635	11,997	423.01	28,000
	Holiday Standby Pay	8 Holidays	55.00	440	424.01	9,750
	Longevity			1,650	424.03	3,500
	Public Works Employees			2,000	425.01	26,000
	Swimming Pool			(19,000)	425.03	350
	Overtime			28,350	428.01	32,000
	Wages in Lieu of Benefits			10,936	428.03	7,500
					429.01	1,600
					429.03	1,000
	Totals			372,152		372,152
TOTAL SEWAGE FUND				\$480,722		\$480,722
TOTAL WAGES ALL DEPARTMENTS				\$3,208,985		3,208,985

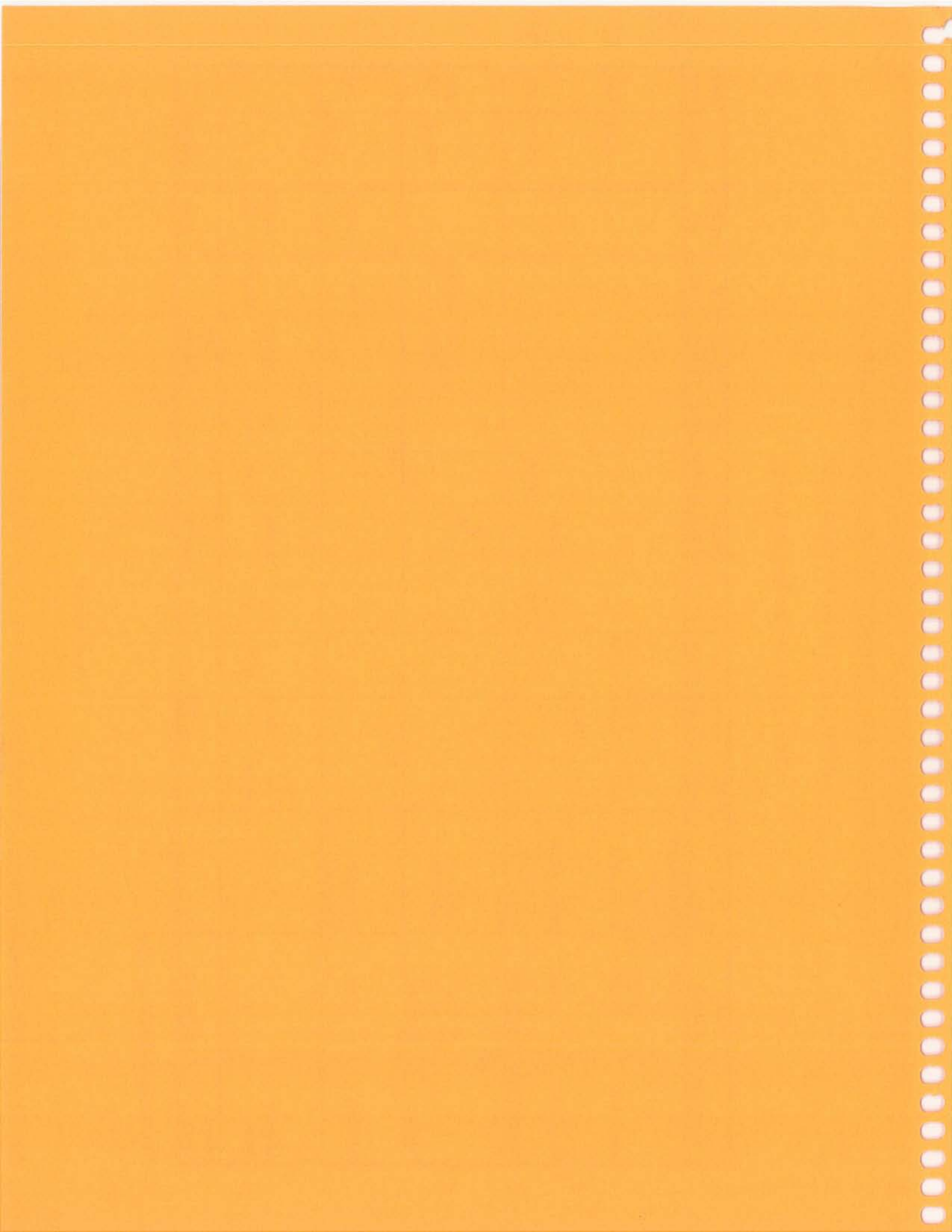
BOROUGH OF ELLWOOD CITY

2015 Debt Service Requirements

Issue Date	Loan Amount	Purpose	001 A/C#	General Fund Principal Interest	607 A/C#	Electric Fund Principal Interest	608 A/C#	Sewage Fund Principal Interest	HAF I35	Total	Final Year
<i>General Fund</i>	42,000	7% Streets & Municipal Bldg		3,500							
	210,000	35% Swimming Pool		17,500							
	348,000	58% Fire Truck		29,000							
	600,000	Series B of 2011	990.91	50,000						62,803	2023
<i>Electric Fund</i>	2,620,000	Series A of 2011	770.91		205,000						
	3,220,000		770.92			60,123				265,123	2023
2011 GO Bonds											
Pennvest	17,616,513	Loan #71324						690,675			2032
	969,500	Loan #27654						38,027		868,358	2032
18,586,013											
PIB* Loan	95,000	Loan #521003							19,304		2016
		Street Sweeper							632	19,936	
Account Totals			990.91	50,000	770.91	205,000	770.91	728,702	19,304		
			Interest	12,803	770.92	60,123	770.92	139,656	632		
Grand Totals	21,901,013			62,803		265,123		868,358	19,936	1,216,220	

PIB - Pennsylvania Infrastructure Bank

Prepared by NF
11/20/2014



Borough of Ellwood City - 2015 Proposed Budget			
General Fund Summary #001			
	2014 Projected	2015 Proposed	2015 Increase
Revenue	4,397,756	5,039,689	641,932
Expenditures	4,290,291	5,039,689	749,398
Gain/(Short)	107,465	0	
Electric Fund #607			
	2014 Projected	2015 Proposed	2015 Increase
Revenue	6,848,083	7,144,549	296,466
Expenditures	6,674,012	7,144,549	470,537
Gain/(Loss)	174,071	0	
Sewage Fund #608			
	2014 Projected	2015 Proposed	2015 Increase
Revenue	1,815,293	2,266,647	451,354
Expenditures	2,074,510	2,266,647	192,137
Gain/(Loss)	-259,217	0	
Highway Aid Fund #135			
	2014 Projected	2015 Proposed	2015 Increase
Revenue	188,558	203,032	14,474
Expenditures	202,936	203,032	96
Gain/(Loss)	-14,378	0	
Recycling Fund #124			
	2014 Projected	2015 Proposed	2015 Increase
Revenue	123,375	121,069	-2,306
Expenditures	111,046	121,069	10,022
Gain/(Loss)	12,329	0	

