

**Borough of East Pittsburgh
2023 Adopted Annual Budget**

Account	Description	2023 Budget	2024 Budget	2025 Budget
100.000	Cash on Hand			
100.010	General Fund Checkbook			
100.100	Payroll Vouchers			
301.100	Real Estate Taxes - Current Year	\$ 487,757.39	\$ 499,463.57	\$ 513,448.55
301.200	Real Estate Taxes - Prior Year	\$ 21,889.00	\$ 24,077.90	\$ 25,281.80
301.500	Real Estate Taxes ->1 year past due	\$ 28,594.95	\$ 30,024.69	\$ 29,424.20
		\$ 538,241.34	\$ 553,566.16	\$ 568,154.54
310.100	Real Estate Transfer Tax	\$ 11,000.00	\$ 12,000.00	\$ 13,000.00
310.210	Earned Income Tax - Current Year	\$ 118,000.00	\$ 120,000.00	\$ 123,000.00
310.230	Earned Income Tax - Delinquent	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
310.510	Local Services Tax	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
		\$ 167,000.00	\$ 170,000.00	\$ 174,000.00
321.610	Solicitation Fees			
321.700	Amusement Permits	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00
321.800	Cable Franchise Fee	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00
		\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
322.500	Street Opening Permits	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
322.900	Dumpster Permits	\$ 500.00	\$ 500.00	\$ 500.00
		\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
331.112	Ordinance Fines	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
331.120	Police Fines/Motor Vehicle	\$ 5,500.00	\$ 6,000.00	\$ 6,500.00
331.130	State Police Fines	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
		\$ 11,500.00	\$ 12,000.00	\$ 12,500.00
341.010	Interest Earnings	\$ 11,500.00	\$ 11,000.00	\$ 11,000.00
342.550	Rent of Land/Signs	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
		\$ 19,000.00	\$ 18,500.00	\$ 18,500.00
352.53	ARPA			
		\$ -	\$ -	\$ -
354.010	Misc Grants/Contributions	\$ 55,000.00	\$ 60,000.00	\$ 75,000.00
354.030	PennDOT Winter Maint. Contract	\$ 2,702.96	\$ -	\$ -
354.090	CITF			

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Account	Description	2023 Budget	2024 Budget	2025 Budget
		\$ 57,702.96	\$ 60,000.00	\$ 75,000.00
355.010	Public Utility Realty Tax	\$ 800.00	\$ 800.00	\$ 800.00
355.030	CDBG Funds			
355.040	Alcoholic Beverage Licenses	\$ 250.00	\$ 250.00	\$ 250.00
355.070	Foreign Fire Insurance Premium Tax	\$ 7,250.00	\$ 7,250.00	\$ 7,250.00
355.090	RAD Distribution	\$ 149,000.00	\$ 149,000.00	\$ 149,000.00
		\$ 157,300.00	\$ 157,300.00	\$ 157,300.00
359.00	Payment in Lieu of Tax - Local Gov't	\$ 2,345.00	\$ 2,345.00	\$ 2,345.00
		\$ 2,345.00	\$ 2,345.00	\$ 2,345.00
361.340	Zoning Hearing Fees	\$ 450.00	\$ 750.00	\$ 750.00
361.350	Municipal Lien Letters	\$ 1,650.00	\$ 1,750.00	\$ 1,750.00
361.750	DPW Service Fees	\$ 250.00	\$ 250.00	\$ 250.00
		\$ 2,350.00	\$ 2,750.00	\$ 2,750.00
362.110	Police Reports			
362.140	Crossing Guard Reimbursement	\$ 15,084.00	\$ 15,084.00	\$ 15,084.00
362.410	Building Permits	\$ 15,750.00	\$ 16,750.00	\$ 18,720.00
362.450	Use & Occupancy Permits	\$ 9,500.00	\$ 9,900.00	\$ 9,900.00
362.452	Rental Licensure	\$ 20,596.00	\$ 21,870.00	\$ 22,054.00
		\$ 60,930.00	\$ 63,604.00	\$ 65,758.00
364.120	Sewer Use Fees			
364.121	Sewer Surcharge Fees			
364.122	ALCOSAN REMBURSEMENT			
364.300	Trash Collection	\$ 89,345.00	\$ 95,599.15	\$ 102,291.09
364.310	Trash Collection - Delinquent Fees	\$ 1,520.00	\$ 2,000.00	\$ 2,500.00
		\$ 90,865.00	\$ 97,599.15	\$ 104,791.09
367.140	Pavilion/Facility Rental Fees	\$ 200.00	\$ 200.00	\$ 200.00
367.250	Shamrock Ads	\$ 800.00	\$ 800.00	\$ 800.00
		\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
387.000	Private Donations			
389.000	Unclassified Operating Revenues	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00

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Account	Description	2023 Budget	2024 Budget	2025 Budget
389.200	Insurance Reimbursement	\$ 2,000.00	\$ 2,100.00	\$ 2,100.00
391.100	Sale of General Fixed Assets	\$ 1,200.00	\$ 500.00	\$ 500.00
		\$ 6,200.00	\$ 5,600.00	\$ 5,600.00
392.000	Interfund Operating Transfers In			
392.001	Interfund from Sewage	\$ 16,992.32	\$ 17,187.71	\$ 17,662.62
		\$ 16,992.32	\$ 17,187.71	\$ 17,662.62
395.000	Refunds of Prior Year Expenditures	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
		\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
	TOTAL REVENUES - GF	\$ 1,158,926.62	\$ 1,188,952.02	\$ 1,232,861.25

400.105	Salaries - Council	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
400.192	FICA & Medicare - Council	\$ 345.00	\$ 345.00	\$ 345.00
400.198	Insurance	\$ 650.00	\$ 660.00	\$ 660.00
400.420	Dues - Council	\$ 800.00	\$ 800.00	\$ 800.00
400.460	Conferences & Education	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
400.500	Donations	\$ 800.00	\$ 800.00	\$ 800.00
401.105	Salaries - Mayor	\$ 600.00	\$ 600.00	\$ 600.00
401.110	Salaries - Manager	\$ 67,980.00	\$ 71,500.00	\$ 73,000.00
401.192	FICA & Medicare - Mayor	\$ 46.00	\$ 46.00	\$ 46.00
401.192.1	FICA & Medicare - Manager	\$ 5,200.47	\$ 5,469.75	\$ 5,584.50
401.331	Mileage Reimbursement	\$ 650.00	\$ 650.00	\$ 675.00
401.341	Advertising	\$ 3,700.00	\$ 2,800.00	\$ 3,000.00
401.353	Bond - Manager	\$ 340.00	\$ 350.00	\$ 350.00
401.420	Dues - Mayor	\$ 100.00	\$ 100.00	\$ 100.00
401.420.1	Dues - Manager	\$ 600.00	\$ 650.00	\$ 650.00
401.460	Conferences & Education	\$ 100.00	\$ 100.00	\$ 100.00
401.460.1	Conferences & Education	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
402.311	Auditing Services	\$ 8,500.00	\$ 8,700.00	\$ 8,700.00
403.114	Salaries - Tax Collector	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00

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Account	Description	2023 Budget	2024 Budget	2025 Budget
403.170	Tax Liens	\$ 720.00	\$ 720.00	\$ 720.00
403.192	FICA & Medicare - Tax Collector	\$ 536.00	\$ 536.00	\$ 536.00
403.210	Supplies - Tax Collector	\$ 900.00	\$ 900.00	\$ 900.00
403.353	Bond - Tax Collector	\$ 601.00	\$ 601.00	\$ 601.00
403.420	Dues - Tax Collector	\$ 60.00	\$ 60.00	\$ 60.00
404.314	Solicitor Services	\$ 27,000.00	\$ 29,000.00	\$ 31,000.00
404.317	Code Maintenance	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
405.115	Salaries - Secretary	\$ 22,100.00	\$ 22,763.00	\$ 23,445.89
405.192	FICA & Medicare - Secretary	\$ 1,690.65	\$ 1,741.37	\$ 1,793.61
405.210	Office Supplies	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
405.213	Computer/Copier Supplies	\$ 850.00	\$ 850.00	\$ 850.00
405.215	Postage	\$ 1,550.00	\$ 1,600.00	\$ 1,680.00
405.252	Computer Hardware	\$ 800.00	\$ 850.00	\$ 850.00
405.353	Bond - Secretary	\$ 100.00	\$ 100.00	\$ 100.00
405.390	Bank Service Fees	\$ 750.00	\$ 750.00	\$ 750.00
407.310	Network/IT Services	\$ 1,900.00	\$ 2,000.00	\$ 2,200.00
407.311	Financial Software	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00
407.317	Payroll Services	\$ 1,800.00	\$ 2,100.00	\$ 2,300.00
408.313	Engineering Services	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
408.364	Engineering - Sewage			
408.369	PA One Call	\$ 20.00	\$ 20.00	\$ 20.00
409.115	Wages - Custodial	\$ 2,250.00	\$ 2,500.00	\$ 3,000.00
409.192	FICA & Medicare - Custodial	\$ 172.13	\$ 191.25	\$ 229.50
409.226	Cleaning Supplies	\$ 300.00	\$ 300.00	\$ 300.00
409.321	Telephone	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00
409.325	Internet Fees	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00
409.361	Electricity	\$ 13,800.00	\$ 14,000.00	\$ 14,000.00
409.362	Gas	\$ 4,900.00	\$ 5,000.00	\$ 5,000.00
409.366	Water/Sewer	\$ 1,100.00	\$ 1,180.00	\$ 1,180.00
409.373	Building Repair	\$ 2,000.00	\$ 2,000.00	\$ -
409.383	Building Rental	\$ 11,100.00	\$ 11,100.00	\$ -

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Account	Description	2023 Budget	2024 Budget	2025 Budget
409.740	Capital Construction/Bond	\$ 232,811.25	\$ 239,833.37	\$ 232,326.50
410.450	Regional Police	\$ 15,000.00	\$ 280,000.00	\$ 300,000.00
411.363	Fire Hydrants	\$ 5,500.00	\$ 6,000.00	\$ 6,000.00
411.540	Fire Company	\$ 14,587.00	\$ 14,700.00	\$ 14,900.00
411.541	Foreign Fire Relief	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00
411.542	Workers Comp-River's Edge	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
413.115	Salaries - Code Enforcement	\$ 19,240.00	\$ 19,817.20	\$ 20,411.72
413.192	FICA & Medicare - Code Enforcement	\$ 1,471.86	\$ 1,516.02	\$ 1,561.50
413.210	Supplies - Public Safety	\$ 300.00	\$ 300.00	\$ 300.00
413.310	Third Party Inspection Services	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
413.331	Parking and Mileage Reimburse			
413.338	Towing - Code Violations			
413.420	Dues-Fire Marshal	\$ 250.00	\$ 250.00	\$ 250.00
413.460	Conferences & Education	\$ 350.00	\$ 350.00	\$ 350.00
414.313	Zoning Professional Services	\$ 1,500.00	\$ 1,700.00	\$ 2,000.00
419.115	Salaries - Crossing Guards	\$ 18,720.00	\$ 19,281.60	\$ 19,860.05
419.192	FICA & Medicare - Crossing Guar	\$ 1,432.08	\$ 1,475.04	\$ 1,519.29
419.325	Internet Fees - DA Camera	\$ 11,000.00	\$ 11,500.00	\$ 12,500.00
422.450	Animal Control	\$ 1,600.00	\$ 1,800.00	\$ 2,000.00
		\$ 104,650.94	\$ 372,389.86	\$ 395,352.55
427.22	Sanitation Billing/Postage	\$ 900.00	\$ 900.00	\$ 900.00
427.450	Waste Collection	\$ 194,591.28	\$ 202,363.20	\$ 202,363.20
429.000	Sewer Fund Expenditures			
429.364	Sewage Services (ALCOSAN)			
429.450	Sewer Flush, Cleaning & CCTV			
429.454	Sewer Repairs			
429.455	Sewer Monitoring			
		\$ 195,491.28	\$ 203,263.20	\$ 203,263.20
430.000	Highway Aid Fund Expenditures			
430.12	Wages - PT DPW Laborer/seasonal	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00

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430.120	Salaries - DPW Supervisor	\$ 62,000.00	\$ 56,650.00	\$ 58,349.50
430.121	Salaries - DPW Laborers	\$ 91,000.00	\$ 93,730.00	\$ 96,541.90
430.180	Salaries - DPW Overtime	\$ 1,750.00	\$ 1,750.00	\$ 2,000.00
430.192	FICA & Medicare - DPW	\$ 7,950.00	\$ 8,130.00	\$ 8,751.00
430.197	MMO - Service Employees	\$ -	\$ -	\$ -
430.231	Fuel	\$ 3,500.00	\$ 3,500.00	\$ 3,700.00
430.251	Vehicle Repairs	\$ 1,800.00	\$ 2,500.00	\$ 2,500.00
430.260	Small Tools & Minor Equipment	\$ 3,500.00	\$ 5,000.00	\$ 5,000.00
430.384	Equipment Rental	\$ 500.00	\$ 500.00	\$ 500.00
430.740	Capital Vehicles & Equipment	\$ -	\$ -	\$ -
430.750	DPW Machinery - tractor, lg. equip			
432.246	Road Salt			
433.25	Highway/Road Supplies			
433.374	Traffic Control Expense	\$ 2,000.00	\$ 2,250.00	\$ 2,250.00
434.361	Street Lighting			
436.384	Equipment Rental(Vactor)			
438.450	Street Paving & Patching/Contrib to HA	\$ 5,000.00	\$ 5,000.00	\$ 6,000.00
		\$ 184,000.00	\$ 184,010.00	\$ 190,592.40
452.720	Playground Improvements	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00
455.450	Tree Service	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
457.247	Celebration/Beautification	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
		\$ 9,500.00	\$ 10,000.00	\$ 10,000.00
362.310	Comm. Develop Svs.			
462.610	Demolition	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
465.215	Newsletter Postage	\$ 1,400.00	\$ 1,500.00	\$ 1,500.00
465.342	Newsletter Printing/Assembly	\$ 5,500.00	\$ 5,600.00	\$ 5,600.00
		\$ 7,900.00	\$ 8,100.00	\$ 8,100.00
470.450	PIB Linden Avenue	\$ 19,107.00	\$ 1,170.00	
471.100	Debt Service - Building Principal	\$ -	\$ 70,000.00	\$ 70,000.00
471.200	Debt Service - Building Interest	\$ 57,362.50	\$ 57,362.50	\$ 57,362.50
		\$ 76,469.50	\$ 128,532.50	\$ 127,362.50

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Account	Description	2023 Budget	2024 Budget	2025 Budget
480.420	COG Dues	\$ 4,700.00	\$ 4,700.00	\$ 4,700.00
480.520	RAD 25% to COG	\$ 500.00	\$ 500.00	\$ 500.00
480.530	Tri-COG Land Bank	\$ 1,000.00	\$ 1,250.00	\$ 1,250.00
		\$ 6,200.00	\$ 6,450.00	\$ 6,450.00
481.300	Unemployment Comp - Borough Share	\$ 5,200.00	\$ 5,500.00	\$ 5,500.00
484.000	Workers Compensation Insurance	\$ 11,750.00	\$ 11,000.00	\$ 11,000.00
486.100	General Liability Insurance	\$ 24,000.00	\$ 24,000.00	\$ 24,000.00
		\$ 40,950.00	\$ 40,500.00	\$ 40,500.00
489.000	Unclassified Operating Expenditures	\$ -	\$ -	\$ -
489.100	Refunds	\$ 300.00	\$ 300.00	\$ 300.00
491.000	Refunds of Prior Year Revenues	\$ 10.00	\$ 50.00	\$ 50.00
492.000	Interfund Operating Transfers Out	\$ 310.00	\$ 350.00	\$ 350.00
XFER to Fund Balance		\$ 858,282.97	\$ 1,193,428.93	\$ 1,214,297.15
600.000	In/Out Transfer			
700.000	Void Checks			
800.000	Single Sided Offset			
	SURPLUS/DEFICIT	\$ 300,643.66	\$ (4,476.91)	\$ 18,564.10
	FUND BALANCE	\$ 1,855,281.30	\$ 1,850,804.39	\$ 1,869,368.49
341.010	Interest Earnings - Checking	\$ 200.00	\$ 200.00	\$ 200.00
355.020	Liquid Fuels Allocation	\$ 49,000.00	\$ 52,000.00	\$ 52,000.00
355.030	State Road Turnback Payment			
392.010	Transfer from General Fund	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00
395.000	Refunds of Prior Year Expenses			

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Account	Description	2023 Budget	2024 Budget	2025 Budget
	Total Revenues	\$ 59,700.00	\$ 62,700.00	\$ 62,700.00
432.246	Road Salt	\$ 8,700.00	\$ 10,500.00	\$ 10,500.00
432.720	Salt Shed Construction			
434.361	Street Lighting	\$ 25,000.00	\$ 27,000.00	\$ 27,500.00
438.450	Street Paving	\$ 24,000.00	\$ 20,000.00	\$ 20,000.00
491.000	Refunds of Prior Year Revenues			
492.010	Transfer to General Fund			
600.000	Single Sided Offset			
700.000	Void Checks			
	Expense	\$ 57,700.00	\$ 57,500.00	\$ 58,000.00
	Surplus/deficit	\$ 2,000.00	\$ 5,200.00	\$ 4,700.00
	FUND BALANCE	\$ 50,021.43	\$ 55,221.43	\$ 59,921.43
100.000	Cash on Hand			
100.010	Sewer Fund Checkbook			
109.000	Sewer Fund PLGIT			
119.000	Transfer Asset - (Same Ledger)			
145.000	Accounts Receivable			
200.000	Accounts Payable			
279.000	Equity - Cash Assets			
279.050	Equity - Other Assets			
279.100	Equity - Liabilities			
341.010	Interest Earnings - Checking	\$ 3,500.00	\$ 2,500.00	\$ 2,000.00
364.120	Sewage Use	\$ 428,248.00	\$ 458,226.00	\$ 458,226.00

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Account	Description	2023 Budget	2024 Budget	2025 Budget
364.121	Sewage Surcharge	\$ 200,723.00	\$ 167,500.00	\$ 167,500.00
364.122	ALCOSAN Reimbursement			
392.010	Transfer from General Fund			
395.000	Refunds of Prior Year Expenses			
	Total Revenues	\$ 632,471.00	\$ 628,226.00	\$ 627,726.00
401.110	Manager Wage @ 5%	\$ 3,399.00	\$ 3,575.00	\$ 3,650.00
401.192.1	FICA & Medicare - Manager	\$ 260.02	\$ 273.49	\$ 279.23
405.39	Bank Charges	\$ 120.00	\$ 120.00	\$ 120.00
408.364	Engineering Services - Sewage	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
429.364	ALCOSAN	\$ 513,898.00	\$ 549,871.00	\$ 549,871.00
429.450	Sewer Flush, Cleaning & CCTV	\$ 10,000.00	\$ 5,500.00	\$ 5,500.00
429.454	Sewer Repairs	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
429.455	Sewer Monitoring	\$ 6,220.00	\$ 6,500.00	\$ 6,500.00
430.120	Salaries - DPW Supervisor	\$ 3,100.00	\$ 2,832.50	\$ 2,917.48
430.121	Salaries - DPW Laborers	\$ 9,100.00	\$ 9,373.00	\$ 9,654.19
430.180	Salaries - DPW Overtime	\$ -	\$ -	\$ -
430.192	FICA & Medicare - DPW	\$ 933.30	\$ 933.72	\$ 961.73
430.231	Fuel	\$ 200.00	\$ 200.00	\$ 200.00
436.384	Equipment Rental(Vactor)	\$ 3,800.00	\$ 3,800.00	\$ 3,800.00
491.000	Refunds of Prior Year Revenues			
492.010	Transfer to General Fund			
600.000	Single Sided Offset			
700.000	Void Checks			
	Expense	\$ 579,030.32	\$ 610,978.71	\$ 611,453.62
	Surplus/deficit	\$ 53,440.68	\$ 17,247.29	\$ 16,272.38
Transfer to GF		\$ 16,992.32	\$ 17,187.71	\$ 17,662.62

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Account	Description	2023 Budget	2024 Budget	2025 Budget
	FUND BALANCE	\$ 415,195.07	\$ 432,442.36	\$ 448,714.74
	Total Revenues	1,834,105.30	1,862,690.31	1,905,624.63
	Total Expense	1,495,013.29	1,861,907.64	1,883,750.78
	Surpluses/Deficit	339,092.01	782.68	21,873.86