

PROPOSED 2021 BUDGET

LEDGER - CHART OF ACCOUNTS-By Fund

KITTANNING BOROUGH

GF - General Fund
(December)

Time: 11:25 am
Date: 12/07/2020
Page: 1

Ledger Accts: 300 thru 499ZZZZZZ

Fund: GF thru GF

Ledger		Next Years
Fund Account#	Dept Description	Budget
I N C O M E		
GF 301.100	Real Estate Taxes - Current Year	820,000.00
GF 301.102	Real Estate Tax - Street Lights	20,000.00
GF 301.103	Real Estate Tax - Library	15,000.00
GF 301.200	Real Estate Taxes - Prior Year	18,000.00
GF 301.400	Real Estate Taxes - Delinquent	130,000.00
GF 310.020	Per Capita Taxes - Prior Year	
GF 310.100	Real Estate Transfer Tax	25,000.00
GF 310.210	Earned Income Tax - Current Year	250,000.00
GF 310.220	Earned Income Tax - Prior Year	
GF 310.230	Earned Income Tax - Delinquent	
GF 310.430	Occupation Tax - Delinquent	
GF 310.500	LST Tax	90,000.00
GF 321.700	Amusement Tax	
GF 321.800	Comcast franchise fees	63,000.00
GF 322.810	Street Openings	4,000.00
GF 331.110	Vehicle Code Violations	3,000.00
GF 331.120	Violations of Ordinances & Statutes	20,000.00
GF 341.010	Interest Earnings	150.00
GF 342.100	Rents on Lands	4,200.00
GF 342.200	Gas Royalties	22,000.00
GF 355.010	Public Utility Realty Tax	1,281.00
GF 355.040	Alcoholic Beverage Licenses	2,100.00
GF 355.050	Municipal Pension System State Aid	120,000.00
GF 355.070	Foreign Fire Insurance Premium Tax	15,400.00
GF 355.090	Marcellus Shale Act 13 Impact	12,240.00
GF 355.140	Comm of PA receipts	35,000.00
GF 357.030	Gas Well Impact Fees	
GF 359.000	Payments in Lieu of Taxes	13,000.00
GF 361.340	Zoning Hearing Fees	250.00
GF 361.500	Sale of Maps & Publications	
GF 362.100	Police Overtime Reimbursement	20,000.00
GF 362.105	Contracted Police Protection	9,000.00
GF 362.110	Accident Reports	2,000.00
GF 362.200	Burning Permits	250.00
GF 362.410	Building Permits	2,000.00
GF 362.450	Landlord license	25,000.00
GF 362.451	PD Misc. Revenue	1,500.00
GF 363.100	Street, Sidewalk & Curb Repair	150.00
GF 363.210	Parking Meters	
GF 363.210	parking meters	
GF 363.230	Parking Permits	9,000.00
GF 364.001	Sewer wage reimbursement	
GF 364.310	Garbage Charges	750,000.00
GF 367.001	Library wage reimbursement	
GF 380.000	Miscellaneous Revenue	

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Page: 2

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Ledger Fund Account#	Dept Description	Next Years Budget
GF 387.000	Facade applications	
GF 389.000	Unclassified Operating Revenues	5,000.00
GF 391.100	Sale of Gen Fixd Assets/Real Estate	7,500.00
GF 392.000	Transfer from Parking Fund	
GF 392.020	Transfer from Street Lighting Fund	40,000.00
GF 392.080	Transfer from Sewage Fund	
GF 392.350	Transfer from LF (street wages)	35,000.00
GF 392.355	Transfer from Parking Fund	75,000.00
GF 393.120	General obligation Note	
GF 394.000	Garbage Truck Loan	
GF 394.100	Tax Anticipation Loan	
GF 395.000	Refunds of Prior Year Expenditures	60,000.00
	SURPLUS	151,274
	INCOME TOTALS:	2,725,021.00 2,876,295
E X P E N S E S		
GF 400.105	Council Salaries	9,600.00
GF 400.192	FICA	
GF 400.341	Advertising	250.00
GF 400.353	Errors & Omissions Insurance	4,839.00
GF 400.420	Dues/Subscriptions/Memberships	1,295.00
GF 400.460	Meetings & Conferences	
GF 401.105	Mayor Salary	1,525.00
GF 401.192	FICA	
GF 401.210	Office Supplies	3,000.00
GF 401.420	Dues/Subscriptions/Memberships	
GF 401.460	Meetings & Conferences	
GF 402.311	Auditing Services	11,000.00
GF 403.105	Elected Tax Collector Commission	16,500.00
GF 403.192	FICA	
GF 403.240	General Gov't Supplies	250.00
GF 403.311	Auditing Services	
GF 403.353	Tax Collector Bond	
GF 404.310	Solicitor/Legal Fees	16,000.00
GF 404.314	Special Legal Services	21,000.00
GF 405.110	Secretary Salary	55,000.00
GF 405.111	Treasurer Salary	19,000.00
GF 405.180	Secretary Overtime Wages	1,000.00
GF 405.192	FICA	
GF 405.194	Unemployment Comp	
GF 405.196	Hospitalization	46,500.00
GF 405.196.1	Ambulance Service	190.00
GF 405.198	Dental Insurance	3,300.00
GF 405.199	Group Life Insurance	684.00
GF 405.199.1	Union Health & Welfare	
GF 405.210	Office Supplies	5,000.00

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 Page: 3

GF - General Fund
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Fund: GF thru GF

Fund	Ledger Account#	Dept Description	Next Years Budget
GF	405.240	Other Operating Supplies	500.00
GF	405.260	Small Tools & Minor Equipment	
GF	405.341	Advertising	750.00
GF	405.342	Printing	400.00
GF	405.353	Treasury Bond	500.00
GF	405.374	Repair & Maintenance Services	2,500.00
GF	405.384	Equipment Rental	3,000.00
GF	405.420	Dues/Subscriptions/Memberships	
GF	405.451	Contracted Services	3,000.00
GF	405.452	Contracted IT Services	1,500.00
GF	405.460	Meetings & Conferences	600.00
GF	405.740	Major Equipment Purchases	1,000.00
GF	408.313	Engineering Services	5,000.00
GF	409.115	Janitor Salary	
GF	409.192	FICA	
GF	409.194	Unemployment Comp	
GF	409.226	Cleaning Supplies	500.00
GF	409.240	Other Operating Supplies	200.00
GF	409.250	Repair & Maintenance Supplies	500.00
GF	409.321	Telephone Charges	6,000.00
GF	409.361	Electric Charges	6,000.00
GF	409.362	Gas Charges	5,000.00
GF	409.366	Water Charges	1,750.00
GF	409.373	Building Repair & Maintenance	2,000.00
GF	409.450	Contracted Janitorial Services	
GF	410.110	Police Chief Salary	80,000.00
GF	410.111	Police Secretary Salary	24,500.00
GF	410.112	Full-Time Patrolmen Salaries	465,000.00
GF	410.115	Part-Time Patrolmen Wages	4,000.00
GF	410.179	Longevity - Police Secretary	250.00
GF	410.180	Police Overtime Wages	65,000.00
GF	410.182	Manhunt Wages	
GF	410.190	Health Insurance Opt Out	22,000.00
GF	410.191	Uniform Maintenance Allowance	
GF	410.192	FICA	
GF	410.194	Unemployment Comp	
GF	410.196	Hospitalization	166,000.00
GF	410.196.1	Ambulance Service	725.00
GF	410.197	Pension	
GF	410.198	Dental Insurance	7,005.00
GF	410.199	Group Life Insurance	5,300.00
GF	410.199.1	Union Health & Welfare	435.00
GF	410.210	Office Supplies & Expenses	5,000.00
GF	410.231	Vehicle Gas & Oil	7,000.00
GF	410.238	Clothing & Uniforms	6,000.00
GF	410.242	Protection/Persons & Prop Supplies	2,000.00

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Page: 4

Ledger Accts: 300 thru 499ZZZZZZ Fund: GF thru GF

Fund	Ledger Account#	Dept Description	Next Years Budget
GF	410.250	Repair & Maintenance Supplies	5,000.00
GF	410.260	Small Tools & Minor Equipment	5,000.00
GF	410.327	Radio Equipment Maintenance	500.00
GF	410.331	Travel Expense	5.00
GF	410.341	Advertising	400.00
GF	410.342	Printing	400.00
GF	410.352	PL477 Insurance	7,460.00
GF	410.374	Repair & Maintenance Services	600.00
GF	410.384	Equipment Rental	2,500.00
GF	410.400	Transfer - Insurance Fund	26,000.00
GF	410.420	Dues/Subscriptions/Memberships	
GF	410.454	Dog Officer Expense	
GF	410.460	Meetings & Conferences	
GF	410.530	Contributions/Orphans of the Storm	500.00
GF	410.740	Major Equipment Purchases	
GF	411.110	Fire Marshal Salary	900.00
GF	411.192	FICA	
GF	411.194	Unemployment Comp	
GF	411.231	Vehicle Gas & Oil	4,500.00
GF	411.250	Repair & Maintenance Supplies	13,000.00
GF	411.321	Telephone Charges	4,000.00
GF	411.341	Advertising	
GF	411.362	Gas Charges	6,000.00
GF	411.363	Hydrant Service	19,500.00
GF	411.366	Water Charges	2,500.00
GF	411.373	Fire House Repairs Contract	500.00
GF	411.374	Vehicle Maintenance Contract	10,000.00
GF	411.520	Fire Companies Contributions	15,650.00
GF	411.740	Major Equipment Purchases	
GF	413.110	Codes Officer Salary	22,000.00
GF	413.192	FICA	
GF	413.194	Unemployment Comp	
GF	413.210	Office Supplies & Expenses	500.00
GF	413.240	Other Operating Supplies	5,000.00
GF	413.331	Travel Expense	
GF	413.341	Advertising	500.00
GF	413.342	Printing	500.00
GF	413.374	Repair & Maintenance Services	
GF	413.420	Dues/Subscriptions/Memberships	
GF	413.460	Meetings & Conferences	150.00
GF	413.740	Major Equipment Purchases	
GF	414.341	Advertising	200.00
GF	414.450	Contracted Services	1,000.00
GF	415.260	Small Tools & Minor Equipment	
GF	415.321	Telephone	1,650.00
GF	415.450	Contracted Services	1,500.00

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Page: 5

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Fund: GF thru GF

Fund	Ledger Account#	Dept Description	Next Years Budget
GF	427.112	Garbage & Disposal Wages	141,000.00
GF	427.179	Longevity - Garbage	2,500.00
GF	427.180	Garbage Overtime Wages	300.00
GF	427.192	FICA	
GF	427.194	Unemployment Comp	
GF	427.196	Hospitalization	92,000.00
GF	427.196.1	Ambulance Service	225.00
GF	427.198	Dental Insurance	4,205.00
GF	427.199	Group Life Insurance	1,375.00
GF	427.199.1	Union Health & Welfare	165.00
GF	427.227	Sanitation Supplies	400.00
GF	427.232	Diesel Fuel & Oil	9,000.00
GF	427.238	Clothing & Uniforms	1,200.00
GF	427.244	Other Sanitation Supplies	950.00
GF	427.250	Repair & Maintenance Supplies	9,000.00
GF	427.260	Small Tools & Minor Equipment	500.00
GF	427.341	Advertising	500.00
GF	427.365	Solid Waste Removal Charges	105,000.00
GF	427.371	Contracted Services - Land	
GF	427.374	Garbage Truck Maintenance Contract	500.00
GF	427.520	Grant Recycling	
GF	427.740	Major Equipment Purchases	
GF	429.110	Sewage Enforcement Officer	
GF	429.112	Sanitary Sewer Wages	
GF	429.179	Longevity - Sewer	2,500.00
GF	429.180	Sewer Overtime	
GF	429.192	FICA	
GF	429.194	Unemployment Comp	
GF	429.196	Hospitalization	
GF	429.196.1	Ambulance Service	305.00
GF	429.198	Dental Insurance	
GF	429.199	Group Life Insurance	
GF	429.199.1	Union Health & Welfare	
GF	429.227	Sanitation Supplies	
GF	429.740	Major Equipment Purchases	
GF	430.110	Public Works Supervisor Salary	60,000.00
GF	430.112	Highway Laborers Wages	165,000.00
GF	430.179	Longevity - Streets	5,200.00
GF	430.180	Highways Overtime Wages	8,000.00
GF	430.192	FICA	
GF	430.194	Unemployment Comp	
GF	430.196	Hospitalization	190,000.00
GF	430.196.1	Ambulance Service	730.00
GF	430.197	Non Uniform Municipal Pension	
GF	430.198	Dental Insurance	5,605.00
GF	430.199	Group Life Insurance	3,100.00

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Page: 6

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Fund	Ledger Account#	Dept Description	Next Years Budget
GF	430.199.1	Union Health & Welfare	300.00
GF	430.210	Office Supplies	800.00
GF	430.222	Chemicals Supplies	500.00
GF	430.226	Cleaning Supplies	500.00
GF	430.231	Vehicle Gas & Oil	10,000.00
GF	430.238	Clothing & Uniforms	2,000.00
GF	430.245	Highway Operating Supplies	15,000.00
GF	430.250	Repair & Maintenance Supplies	9,000.00
GF	430.260	Small Tools & Minor Equipment	3,000.00
GF	430.331	Travel Expense	100.00
GF	430.341	Advertising	500.00
GF	430.374	Repair & Maintenance Services	5,000.00
GF	430.450	Contracted Services	6,200.00
GF	430.460	Meetings & Conferences	
GF	430.740	Major Equipment Purchases	10,000.00
GF	431.112	Streets Sweeping - Wages	9,750.00
GF	431.245	Repair & Maintenance Supplies	2,500.00
GF	432.112	Winter Maint Overtime Wages	4,500.00
GF	432.222	Salt	2,680.00
GF	432.245	Operating Supplies	750.00
GF	432.245	Repair & Maintenance Supplies	
GF	432.374	Repair & Maintenance Services	750.00
GF	432.740	Major Equipment Purchases	750.00
GF	433.245	Traffic Control Supplies	5,000.00
GF	433.361	Traffic Lights Electric Charges	4,200.00
GF	433.374	Traffic Signal Maintenance Contract	2,000.00
GF	434.361	Street Lights Electric Charges	65,000.00
GF	435.245	Sidewalks & Crosswalks Supplies	
GF	435.250	Repair & Maintenance Supplies	
GF	435.450	Contracted Services	
GF	436.112	Sewer Wages	
GF	436.250	Repair & Maintenance Supplies	
GF	437.250	Repair & Maintenance Supplies	1,500.00
GF	438.245	Highway Maintenance Supplies	1,000.00
GF	438.250	Repair & Maint Supplies/Patching	5,000.00
GF	439.250	Repair & Maint Suppl/Alleys & Curbs	20,000.00
GF	439.610	Highway Const & Rebuild Contracts	
GF	445.110	Parking Meter Attendant	10,000.00
GF	445.192	FICA	
GF	445.194	Unemployment Comp	
GF	445.250	Repair & Maintenance Supplies	750.00
GF	445.740	Major Equipment Purchases	
GF	447.530	Mid County Transit Total	17,000.00
GF	452.247	Park Supplies	1,200.00
GF	452.250	Repair & Maintenance Supplies	4,000.00
GF	452.260	Small Tools & Minor Equipment	150.00

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Page: 7

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Ledger		Next Years
Fund Account#	Dept Description	Budget
GF 452.341	Advertising	
GF 452.361	Electric Charges	500.00
GF 452.366	Water Charges	800.00
GF 452.520	Park Contributions	15,000.00
GF 452.740	Major Equipment Purchases	
GF 454.247	Park Supplies	2,500.00
GF 454.250	Repair & Maintenance Supplies	3,000.00
GF 454.260	Small Tools & Minor Equipment	500.00
GF 454.341	Advertising	
GF 454.361	Electric Charges	5,000.00
GF 454.366	Water Charges	4,000.00
GF 454.450	Contracted Services	
GF 454.520	Park Contributions	20,000.00
GF 454.740	Major Equipment Purchases	
GF 456.110	Library Wages	
GF 456.373	LIBRARY MAINTENANCE	4,500.00
GF 456.540	Library Contributions	15,000.00
GF 457.000	Flag Account - Citizens Bridge	1,000.00
GF 471.000	Debt Principal	37,000.00
GF 472.000	Debt Interest	4,350.00
GF 472.600	Tax Anticipation Loan Interest	
GF 481.100	FICA-SS	39,000.00
GF 481.200	FICA-MED	17,100.00
GF 481.300	PA SUI	690.00
GF 484.000	Workers Compensation Insurance	48,000.00
GF 486.300	Auto & Equipment Insurance	16,000.00
GF 486.700	General Liability Insurance	42,000.00
GF 486.800	Other Insurance Expense	
GF 487.000	Health Insurance	
GF 489.000	Unclassified Operating Expenditures	
GF 489.100	IEP GRASS ROOTS	35,000.00
GF 491.000	Refunds and Reimbursements	500.00
GF 492.020	Transfer to Street Lighting Fund	
GF 492.600	Transfer to Police Pension Fund	193,992.00
GF 492.650	Transfer to Non-Unif Pension Fund	65,460.00
	EXPENSE TOTALS:	2,876,295.00