

# BOROUGH OF WEST MIFFLIN

## 2024 PROPOSED BUDGET

1-Nov-23

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**Budget Message**

As required by Borough Code, the following is a balanced 2024 Budget Proposal submitted to Borough Council and the Mayor for consideration, by the Borough Manager and now available for Public Inspection as of November 1, 2023.

The following pages contains a summary of Revenue and Expenditures and a detailed version of the proposed budget by Department and Line Item.

The Proposed Budget Revenues and Expenditures are \$17,769,283

Brian Kamauf  
Borough Manager

**Proposed Budget Schedule**

Budget Available for Public Inspection	11/1/2023
Public Hearing for Budget	11/15/2023
Proposed Date for Adoption Final Budget and Millege Tax Resolution	12/19/2023
2024 Budget Effective	1/1/2024

**NOTICE TO BOROUGH OF WEST MIFFLIN**

**PUBLIC HEARING**

Notice is hereby given that the 2024 Proposed Budget is available for public inspection during regular business hours of 9:00 A.M. to 4:00 P.M., Monday through Friday, in the Managers Office, located at 1020 Lebanon Road, West Mifflin, PA 15122. A copy of the Proposed Budget will also be available on the Borough Website: [www.westmifflinborough.com](http://www.westmifflinborough.com)

A Public Hearing regarding the Proposed Budget will be held on Wednesday, November 15, 2023 at 6:30 P.M. in Council Chambers at the West Mifflin Borough Building. At said time and place you are invited to attend and take such part as you see fit.

Brian M. Kamauf  
Borough Manager

The Final Budget is scheduled for consideration and final passage on Tuesday, December 19, 2023 at 6:30 P.M. in Council Chambers at the West Mifflin Borough Building.

BOROUGH OF WEST MIFFLIN

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General Fund Revenue Narrative

Revenues

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The Borough's two main sources of Revenue are Real Estate Tax Collection and Act 511 Taxes.

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<u>Real Estate Information</u>		<u>Taxable Value</u>	<u>Exempt Value</u>	<u>PURTA Value</u>	<u>All Real Estate</u>
Certified Value as of	10/20/2023	\$1,003,937,076	\$424,362,100	\$3,374,800	\$1,431,673,976

Act 511

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Deed Transfers	Mechanical Device Tax
Local Service Tax	Business Privilege Tax Current & Delinquent
Amusement Tax	EIT Current & Delinquent

# REVENUE AND EXPENDITURE SUMMARIES

BOROUGH OF WEST MIFFLIN

Revenue Summary

Revenue		2022 Budget	2023 Budget	Proposed 2024 Budget
301	Real Estate	9,571,578	9,671,788	10,091,796
310	Act 511 Taxes	3,771,000	4,110,000	4,021,000
321 & 322	Licenses & Permits-Com Dev	421,250	448,191	548,539
331	Fines & Forfeitures	92,500	95,000	85,000
341	Interest Earnings	30,000	80,000	125,000
342	Rent/Leases	360,000	335,000	352,000
350	RAD Tax	790,000	825,000	900,000
354	Intergovernmental	725,000	734,000	761,836
355	Liquor License	8,700	8,700	8,700
359	Pilots	140,113	157,098	165,590
361 362	Charges for Services-Police	456,900	440,716	326,695
364 367	Charges for Services-Bldg.			
	Miscellaneous	226,649	234,150	218,350
380 & 382	Refunds			
392	Interfund Transfers	670,506	123,802	164,777
399				
<b>Total Revenues</b>		<b>17,264,367</b>	<b>17,263,445</b>	<b>17,769,283</b>



BOROUGH OF WEST MIFFLIN

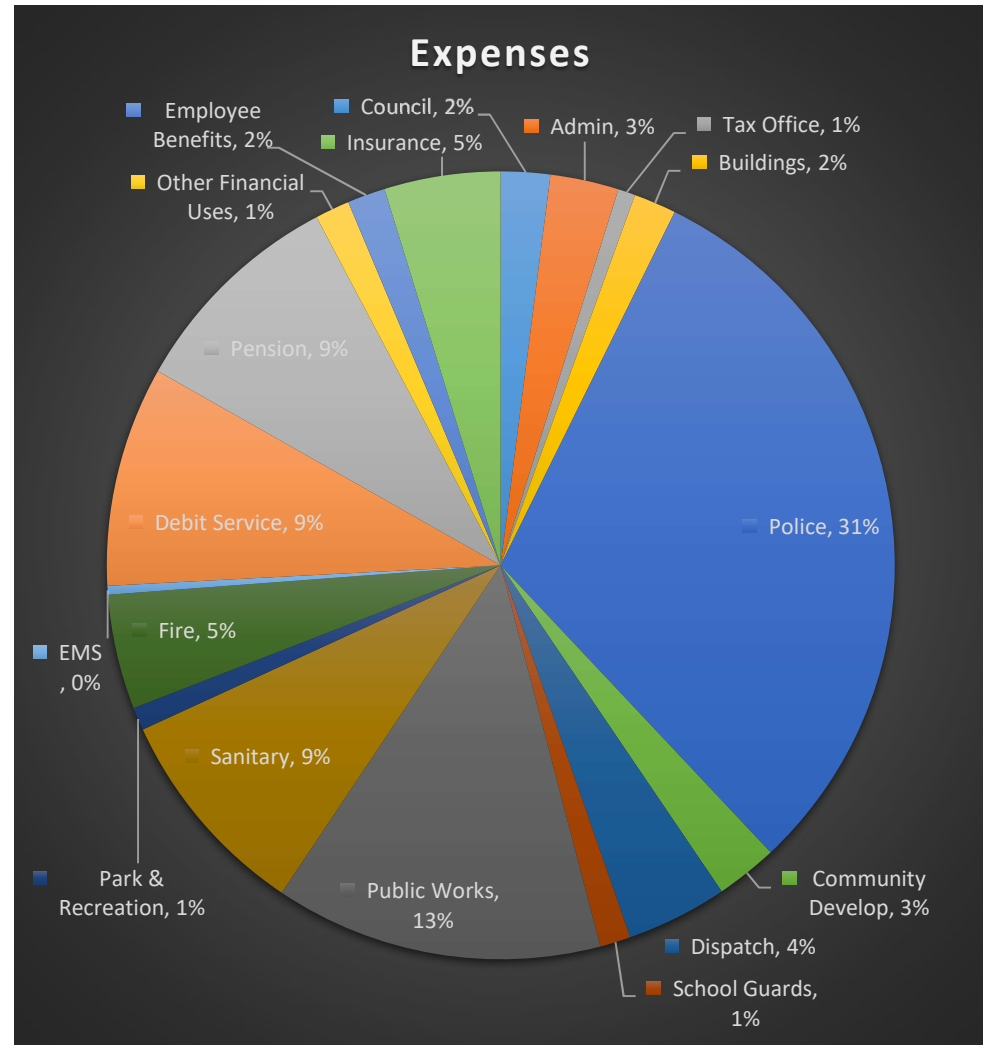
Expenditure Summary

Expenditures		2022 Budget	2023 Budget	Proposed 2024 Budget
400	Council	293,525	299,150	359,275
401	Administration	479,202	470,745	497,870
403	Tax Collector	136,737	133,600	126,450
410	Police	5,306,370	5,195,518	5,456,496
411	Fire Protection	805,922	819,854	836,895
412	EMS	63,000	63,000	63,000
414	Community Development	431,570	410,164	449,796
415	Dispatch	633,825	581,610	736,822
419	School Crossing Guards	228,815	223,433	223,433
420	Borough Building	225,404	239,525	259,000
421	Public Works Building	55,500	58,700	51,700
427	Sanitation & Recycling	1,515,097	1,488,490	1,557,177
430	Public Works	2,442,353	2,435,400	2,392,069
454	Parks & Recreation	176,738	184,383	168,710
471 472	Bond	1,657,526	1,595,063	1,606,224
486	Insurance	790,748	814,684	847,523
487	Employee Benefits	269,132	385,618	277,648
491	Other Financial Uses	150,000	350,000	250,000
492	Pension	1,602,903	1,514,508	1,609,195
<b>Total Expenditures</b>		<b>17,264,367</b>	<b>17,263,445</b>	<b>17,769,283</b>
Excess Revenue Over Expenditure		0	0	0

# BOROUGH OF WEST MIFFLIN

## Breakdown of Expenditures

	<u>Expenses</u>	<u>Percent of Budget</u>
Council	359,275	2.41%
Admin	497,870	3.34%
Tax Office	126,450	0.85%
Buildings	310,700	2.08%
Police	5,456,496	36.59%
Community Develop	449,796	3.02%
Dispatch	736,822	4.94%
School Guards	223,433	1.50%
Public Works	2,392,069	16.04%
Sanitary	1,557,177	10.44%
Park & Recreation	168,710	1.13%
Fire	836,895	5.61%
EMS	63,000	0.42%
Debit Service	1,606,224	10.77%
Pension	1,609,195	10.79%
Other Financial Uses	250,000	1.68%
Employee Benefits	277,648	1.86%
Insurance	847,523	5.68%
<b>Total Expenses</b>	<b>17,769,283</b>	<b>100.00%</b>



# GENERAL FUND REVENUE / EXPENDITURE DETAILS

BOROUGH OF WEST MIFFLIN

General Fund Revenue Detail

Category		2022 Budget	2023 Budget	Proposed 2024 Budget
<b>301 Real Estate Tax Millage Rate</b>		9.98	9.98	10.53
301-4000	Real Estate Current	9,221,578	9,321,788	9,741,796
301-4001	Real Estate Delinquent	350,000	350,000	350,000
<b>Total Real Estate Taxes</b>		<b>9,571,578</b>	<b>9,671,788</b>	<b>10,091,796</b>
<b>310 Act 511 Taxes</b>				
310-4100	Deed Transfer Tax	275,000	275,000	285,000
310-4210	EIT/Current	2,100,000	2,150,000	2,200,000
310-4230	EIT/Delq	11,000	10,000	1,000
310-4310	Mercantile Tax/Current	480,000	600,000	480,000
310-4330	Mercantile Tax/Delq	85,000	75,000	70,000
310-4510	Local Services Tax	590,000	600,000	575,000
310-4530	Local Services Tax/Prior	15,000	10,000	10,000
310-4610	Amusement Tax	120,000	275,000	300,000
310-4800	Business Privilege Tax	75,000	95,000	75,000
310-4830	Business Privilege Tax/Prior	20,000	20,000	25,000
<b>Total Act 511 Taxes</b>		<b>3,771,000</b>	<b>4,110,000</b>	<b>4,021,000</b>
<b>321 Licenses &amp; Permits</b>				
321-4021	Billboard Permits	4,500	3,500	3,500
321-4030	Mobile Home Permits	750	750	1,500
321-4081	Pole Permits			739
321-4600	Mercantile License	25,000	41,500	25,000
321-4801	Cable TV Franchise	345,000	340,641	345,000
310-4810	Mechanical Device Tax	27,000	40,000	49,800
<b>Total Licenses &amp; Permits</b>		<b>402,250</b>	<b>426,391</b>	<b>425,539</b>

BOROUGH OF WEST MIFFLIN

General Fund Revenue Detail

Category	2022 Budget	2023 Budget	Proposed 2024 Budget
<b>322 Licenses &amp; Permits</b>			
322-4082 Street Opening Permits	12,000	12,000	12,000
322-4083 Grading Permits	1,000	1,000	1,000
322-4410 Building Permits	60,000	50,000	50,000
322-4411 Sign Permits	10,000	10,000	10,000
322-4412 Demolition Permits	500	1,000	500
322-4415 Residential Occ Permits	25,000	25,000	30,000
322-4416 Abandoned Property			
322-4416 Secondhand Dealer License	10,000	12,500	14,500
322-4611 Peddlers License			
322-4611 Home Occupation		2,500	2,500
322-4612 PODS/Dumpsters			2,500
<b>Total Licenses &amp; Permits</b>	<b>118,500</b>	<b>114,000</b>	<b>123,000</b>
<b>331 Fines &amp; Forfeitures</b>			
331-4110 Vehicle Code Violations	90,000	90,000	75,000
331-4120 Ordinance Violations	2,500	5,000	10,000
<b>Total Fines &amp; Forfeitures</b>	<b>92,500</b>	<b>95,000</b>	<b>85,000</b>
<b>341 Interest Earnings</b>			
341-4101 Interest Earnings	30,000	80,000	125,000
<b>Total Interest Earnings</b>	<b>30,000</b>	<b>80,000</b>	<b>125,000</b>
<b>342 Rent/Leases</b>			
342-4102 Rent/Leases	360,000	335,000	352,000
<b>Total Rent/Leases</b>	<b>360,000</b>	<b>335,000</b>	<b>352,000</b>
<b>350 RAD Tax</b>			
350-4900 1% Sales Tax	790,000	825,000	900,000
<b>Total RAD Tax</b>	<b>790,000</b>	<b>825,000</b>	<b>900,000</b>

BOROUGH OF WEST MIFFLIN

General Fund Revenue Detail

Category	2022 Budget	2023 Budget	Proposed 2024 Budget
<b>354 Intergovernmental</b>			
354-4010 P.U.R.T.A.	10,000	14,000	13,636
354-4025 Task Force	15,000	20,000	20,000
354-4060 Act 205 Pension Aid	500,000	500,000	525,000
354-4063 Act 13 UGWF			3,200
354-4070 Fire Relief Allocation	100,000	100,000	100,000
354-4103 Grant Reimbursement			
354-4711 Miscellaneous	100,000	100,000	100,000
<b>Total Intergovernmental</b>	<b>725,000</b>	<b>734,000</b>	<b>761,836</b>
<b>355 Liquor License</b>			
355-4080 State Liquor License	8,700	8,700	8,700
<b>Total Liquor License</b>	<b>8,700</b>	<b>8,700</b>	<b>8,700</b>
<b>359 Pilots</b>			
359-4061 Bettis - Pilot	137,113	154,098	162,590
359-4062 ACHA - Pilot	4,600	3,000	3,000
<b>Total Pilots</b>	<b>141,713</b>	<b>157,098</b>	<b>165,590</b>
<b>361 Charges for Services-Police</b>			
361-4011 Copies			
361-4012 Police Special Duty	125,000	125,000	125,000
361-4104 WMASD School Guards	115,000	111,716	115,000
<b>Total Charges for Services-Police</b>	<b>240,000</b>	<b>236,716</b>	<b>240,000</b>

BOROUGH OF WEST MIFFLIN

General Fund Revenue Detail

Category	2022 Budget	2023 Budget	Proposed 2024 Budget
<b>362 Charges for Services-Bldg Dept</b>			
362-4011 Copies			
362-4011 Zoning Letter verification req	7,500	7,500	8,500
362-4140 False Burglar/Fire Alarms	500	500	500
362-4311 Zoning Hearing Fees	4,500	4,500	4,500
362-4320 Planning Application Fees	7,500	7,500	7,500
362-4413 State Fee			
362-4414 Plan Review Fees	22,000	22,000	
<b>Total Charges for Services-Bldg Dept</b>	<b>42,000</b>	<b>42,000</b>	<b>21,000</b>
<b>364 Charges for Services-PW</b>			
364-4300 Recycling Proceeds	24,000	24,000	24,000
364-4400 Sanitation Fees	16,000	15,000	14,000
364-4420 Sewage User Fees			
364-4500 TV Recycling Tag	4,500	6,000	7,500
364-5500 Multi Item Pick up Fee	1,000		1,000
<b>Total Charges for Services-PW</b>	<b>45,500</b>	<b>45,000</b>	<b>46,500</b>
<b>367 Charges for Services-Rec</b>			
367-4401 Park/Ballfield Permits	6,200	6,000	14,195
367-4402 Receptions Fees	14,000	12,500	5,000
367-4403 EMS Grant			
367-4404 Special Request			
<b>Total Charges for Services-Rec</b>	<b>20,200</b>	<b>18,500</b>	<b>19,195</b>
<b>380 Miscellaneous Revenue</b>			
380-4710 Bus Stop Advertising	8,700	8,400	9,350
380-4711 Miscellaneous Revenue	50,000	50,000	50,000
380-4712 HealthCare Contrib.	128,949	126,750	135,000
380-4802 Sale of Borough Property	15,000	25,000	25,000
<b>Total Miscellaneous Revenue</b>	<b>178,949</b>	<b>176,750</b>	<b>194,350</b>

BOROUGH OF WEST MIFFLIN

General Fund Revenue Detail

Category	2022 Budget	2023 Budget	Proposed 2024 Budget
<b>382 Refunds</b>			
382-4803 Refunds/Reimbursements	10,000	10,000	10,000
382-4804 Fire Escrow In/Out			
382-4805 USX Easement	14,000	14,000	14,000
<b>Total Refunds</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>
<b>392 Iterfund Transfers</b>			
392-4902 Federal Forfeiture		43,000	43,000
<b>Total Iterfund Transfers</b>	<b>0</b>	<b>43,000</b>	<b>43,000</b>
<b>399 Iterfund Transfers</b>			
399-4901 Reserve/Capital Projects	670,506	123,802	121,777
399-4903 Liquid Fuels			
<b>Total Iterfund Transfers</b>	<b>670,506</b>	<b>123,802</b>	<b>121,777</b>
<b>TOTAL REVENUE</b>	<b>17,264,367</b>	<b>17,263,445</b>	<b>17,769,283</b>



BOROUGH OF WEST MIFFLIN

General Fund Expense Detail

Category	2022 Budget	2023 Budget	Proposed 2024 Budget
<b>400 Council/Mayor</b>			
400-5111 Salaries-Elected Officials	33,000	33,000	33,000
400-5161 FICA/Medicare	2,525	2,525	2,525
400-5300 Miscellaneous	5,000	5,000	5,000
400-5311 Audit Expense	18,500	19,125	19,250
400-5313 Engineer Expense	60,000	60,000	60,000
400-5314 Legal Expense	160,000	165,000	225,000
400-5341 Advertising		0	
400-5342 Printing Expense		0	
400-5420 Membership Dues	12,000	12,000	12,000
400-5460 Conferences/Seminars/Mtgs	2,500	2,500	2,500
<b>TOTAL Council/Mayor</b>	<b>293,525</b>	<b>299,150</b>	<b>359,275</b>

BOROUGH OF WEST MIFFLIN

General Fund Expense Detail

Category	2022 Budget	2023 Budget	Proposed 2024 Budget
<b>401 Administration</b>			
401-5110 Salaries	279,932	282,551	286,186
401-5066 457 Match	26,502	27,108	25,484
401-5156 Medical/ Life/ Disability	101,904	83,521	87,307
401-5161 FICA/ Medicare	21,415	21,615	21,893
401-5210 Office Supplies	5,000	5,000	5,000
401-5213 Educational Supplies	500	500	500
401-5300 Miscellaneous	5,000	5,000	5,000
401-5321 Phone/ Internet			18,000
401-5325 Postage	3,500	3,500	2,000
401-5341 Advertising Expense	3,500	3,500	3,500
401-5342 Printing Expense	1,200	1,200	1,500
401-5374 Equipment Repair/ Maint			1,000
401-5375 Computer	5,000	3,500	5,000
401-5420 Membership Dues	250	250	2,500
401-5450 Ordinance Codification	2,500	2,500	3,500
401-5455 Contracted Services	23,000	31,000	28,000
401-5460 Conferences/ Seminars/ Mtgs			1,500
401-5461 Vehicle Leases			
<b>TOTAL Administration</b>	<b>479,203</b>	<b>470,745</b>	<b>497,870</b>

BOROUGH OF WEST MIFFLIN

**General Fund Expense Detail**

Category		2022 Budget	2023 Budget	Proposed 2024 Budget
<b>403 Tax Collector</b>				
403-5111	Salary-Tax Collector	34,173	35,027	35,903
403-5161	FICA/Medicare	2,614	2,680	2,747
403-5210	Office Supplies	750	750	1,200
403-5300	Miscellaneous			
403-5316	Municipal Lien Cost	60,000	55,000	50,000
403-5321	Phone/Internet			
403-5325	Postage	500	500	500
403-5342	Printing	6,200	6,200	6,800
403-5374	Equipment Repair/Maint			
403-5375	Computer	2,500	2,500	4,300
403-5400	Commission/Legal Tax	30,000	30,000	25,000
<b>TOTAL Tax Collector</b>		<b>136,737</b>	<b>132,657</b>	<b>126,450</b>
<b>409 Other Boro Property</b>				
409-5226	Janitorial Supplies			
409-5300	Miscellaneous			
409-5317	Property Taxes			
409-5321	Phone/Internet			
409-5361	Electricity			
409-5362	Natural Gas			
409-5366	Water			
409-5367	Sewage			
409-5373	Bldg Repair/Maint			
409-5374	Equipment Repair/Maint			
409-5455	Contracted Services			
<b>Total Other Boro Property</b>		<b>0</b>	<b>0</b>	<b>0</b>

BOROUGH OF WEST MIFFLIN

General Fund Expense Detail

Category	2022 Budget	2023 Budget	Proposed 2024 Budget
<b>410 Police</b>			
410-5110 Salaries-Biweekly	3,172,167	3,135,779	3,310,199
410-5155 Healthcare Contributions			
410-5156 Medical/ Life/ Disability	757,313	724,083	778,974
410-5161 FICA/ Medicare	294,570	291,754	293,416
410-5163 Unemployment Compensation			
410-5172 Holiday Pay	135,000	137,000	135,000
410-5182 Longevity	68,420	66,002	60,310
410-5183 Overtime	350,000	350,000	330,000
410-5184 Special Duty	125,000	125,000	125,000
410-5191 Uniform Allowance	32,400	32,400	32,400
410-5200 Safety Supplies/ Equipment	3,000	3,000	3,000
410-5210 Office Supplies	5,000	5,000	7,500
410-5211 Computer Supplies	5,000	5,000	5,000
410-5213 Educational Supplies			2,500
410-5231 Gasoline	75,000	82,000	90,000
410-5251 Vehicle-Parts/ Repairs	50,000	50,000	55,000
410-5260 Equipment	2,500	2,500	15,000
410-5265 Firearms/ Ammunition	7,500	7,500	7,500
410-5300 Miscellaneous			10,000
410-5315 Training/ Testing	8,000	8,000	8,000
410-5321 Phone/ Internet			2,382
410-5342 Printing Expense			
410-5361 Electricity Expense			
410-5374 Equipment Repair/ Main	10,000	10,000	10,000
410-5375 Computer			5,000
410-5420 Membership dues			4,500
410-5453 Traffic Signal/ Elec Maint	50,000	50,000	50,000
410-5455 Contracted Services	7,500	7,500	7,000
410-5456 Radio Repair/ Mait			13,815
410-5458 Computer Equipment/ Maint	10,000	10,000	
410-5460 Conference/ Seminar/ Mtgs	1,500	1,500	1,500
410-5462 Equipment Purchase	135,000	90,000	90,000
410-5531 Civil Service Commission	1,500	1,500	3,500
<b>TOTAL Police</b>	<b>5,306,370</b>	<b>5,195,518</b>	<b>5,456,496</b>

BOROUGH OF WEST MIFFLIN

General Fund Expense Detail

Category		2022 Budget	2023 Budget	Proposed 2024 Budget
<b>411 Fire Protection</b>				
411-5111	Salaries	4,326	4,326	4,326
411-5151	Workers Compensation	78,000	82,000	84,000
411-5200	Safety Supplies/Equipment			
411-5231	Gasoline/Diesel	26,000	26,000	30,000
411-5300	Miscellaneous			
411-5363	Fire Hydrant Rentals	101,000	101,000	102,000
411-5420	Membership Dues			
411-5543	Allocation to VFD	496,596	506,528	516,569
411-5570	Fire Relief Allocation	100,000	100,000	100,000
<b>TOTAL Fire Protection</b>		<b>801,596</b>	<b>815,528</b>	<b>836,895</b>
<b>412 Emergency Medical Service</b>				
412-5151	Workers Compensation			
412-5231	Fuels/Lubricants	18,000	18,000	18,000
412-5300	Miscellaneous			
412-5543	Allocation	45,000	45,000	45,000
<b>TOTAL EMS</b>		<b>63,000</b>	<b>63,000</b>	<b>63,000</b>

BOROUGH OF WEST MIFFLIN

General Fund Expense Detail

Category		2022 Budget	2023 Budget	Proposed 2024 Budget
<b>414 Community Development</b>				
414-5110	Salaries-Biweekly	267,788	273,542	277,019
414-5066	457 Match	3,990	3,708	2,652
414-5156	Medical/ Life/ Disability	105,156	95,423	109,059
414-5161	FICA/Medicare	20,486	21,041	21,192
414-5183	Overtime	1,500	1,500	3,000
414-5210	Office Supplies	2,000	2,000	3,000
414-5231	Gasoline	2,200	500	2,000
414-5251	Vehicle Parts/Repairs	500	500	750
414-5260	Equipment		2,500	2,500
414-5300	Miscellaneous	2,500	500	500
414-5314	Legal Expense	4,000	3,500	1,500
414-5325	Postage	2,500	2,500	3,500
414-5341	Advertising	1,500	1,500	1,500
414-5374	Equipment Repair/Maint	250	250	275
414-5420	Membership Dues			
414-5455	Contracted Services			16,349
414-5458	Computer	1,000	1,200	3,000
414-5460	Conferences/Seminars/Mtgs	1,200	500	2,000
414-5462	Equiment Purchase	15,000		
<b>TOTAL Community Development</b>		<b>431,570</b>	<b>410,664</b>	<b>449,796</b>

BOROUGH OF WEST MIFFLIN

General Fund Expense Detail

Category	2022 Budget	2023 Budget	Proposed 2024 Budget
<b>415 Dispatch Communications</b>			
415-5110 Salaries	415,155	387,150	483,426
415-5066 457 Match	1,410	4,511	1,836
415-5156 Medical/ Life/ Disability	152,000	126,690	180,783
415-5161 FICA/ Medicare	31,759	31,759	39,277
415-5183 Overtime	30,000	28,000	30,000
415-5191 Uniform Allowance	1,200	1,200	500
415-5210 Office Supplies	500	500	500
415-5300 Miscellaneous	500	500	
415-5315 Training	300	300	500
415-5456 Radio Repair/Maint	1,000	1,000	
<b>TOTAL Dispatch</b>	<b>633,824</b>	<b>581,610</b>	<b>736,822</b>
<b>419 School Crossing Guards</b>			
419-5115 Salaries-Part Time	205,000	205,000	205,000
419-5161 FICA/ Medicare	15,683	15,683	15,683
419-5191 Uniform Allowance	500	500	500
419-5200 Safety Supplies/ Equipment	500	500	500
419-5300 Miscellaneous	500	500	500
419-5356 Liability Insurance			
419-5357 Life Insurance	1,250	1,250	1,250
<b>TOTAL School Crossing Guards</b>	<b>223,433</b>	<b>223,433</b>	<b>223,433</b>

BOROUGH OF WEST MIFFLIN

**General Fund Expense Detail**

Category		2022 Budget	2023 Budget	Proposed 2024 Budget
<b>420 Borough Building</b>				
420-5110	Salaries	32,000	38,000	38,760
420-5066	457 Match	284	418	775
420-5155	Healthcare Contributions			
420-5156	Medical/ Life/ Disability			
420-5161	FICA/Medicare	2,120	2,907	2,965
420-5226	Janitorial Supplies	8,000	8,500	8,500
420-5300	Miscellaneous	2,500	2,500	2,500
420-5321	Phone/Internet	26,000	28,000	28,000
420-5361	Electricity Expense	70,000	75,000	90,000
420-5362	Natural Gas	2,500	3,200	2,000
420-5366	Water	10,000	10,000	7,500
420-5367	Sewage Expense			
420-5373	Bldg Equip Repair/Maint	30,000	25,000	30,000
420-5374	Equipment Repair/Maint			
420-5455	Contracted Services	42,000	46,000	48,000
420-5751	Charging Station			
<b>TOTAL Borough Building</b>		<b>225,404</b>	<b>239,525</b>	<b>259,000</b>
<b>421 Bldg Public Works</b>				
421-5226	Janitorial Supplies	2,500	2,500	2,000
421-5321	Phone/Internet	3,500	3,500	4,200
421-5361	Electricity Expense	6,500	6,500	7,500
421-5362	Natural Gas	8,000	8,000	8,000
421-5366	Water	2,500	2,500	2,500
421-5373	Building Repair/Maint	30,000	30,000	25,000
421-5374	Equipment Repair/Maint			
421-5455	Contracted Services	2,500	2,500	2,500
<b>TOTAL Bldg Public Works</b>		<b>55,500</b>	<b>55,500</b>	<b>51,700</b>



BOROUGH OF WEST MIFFLIN

General Fund Expense Detail

Category	2022 Budget	2023 Budget	Proposed 2024 Budget
<b>427 Sanitation &amp; Recycling</b>			
427-5110 Salaries-Biweekly	687,975	706,992	693,923
427-5066 457 Pension	7,925	9,937	11,244
427-5156 Medical/ Life/ Disability	160,872	156,463	195,668
427-5161 FICA/Medicare	53,395	54,850	53,850
427-5163 Unemployment Comp			
427-5183 Overtime	10,000	10,000	10,000
427-5191 Uniform Allowance	7,600	7,600	6,000
427-5200 Safety Supplies/Equipment	2,000	2,000	2,000
427-5231 Gasoline/Diesel	65,000	65,000	88,000
427-5251 Vehicle Parts/Repair			
427-5300 Miscellaneous	3,000	3,000	2,500
427-5374 Equipment Repair/Maint	30,000	30,000	30,000
427-5425 Landfill Expense	354,330	368,460	389,804
427-5426 Recycling Expense	25,000	25,000	25,000
427-5427 Equipment Purchase	108,000	49,188	49,188
<b>TOTAL Sanitation &amp; Recycling</b>	<b>1,515,097</b>	<b>1,488,490</b>	<b>1,557,177</b>

BOROUGH OF WEST MIFFLIN

General Fund Expense Detail

Category	2022 Budget	2023 Budget	Proposed 2024 Budget
<b>430 Public Works</b>			
430-5110 Salaries-Biweekly	1,253,851	1,346,745	1,423,805
430-5115 Salaries-Part Time	44,367	60,000	50,000
430-5066 457 Pension	21,201	8,499	11,244
430-5156 Medical/ Life/ Disability	308,967	284,146	308,279
430-5161 FICA/Medicare	103,402	107,616	115,041
430-5170 Sick Pay Sell Back			
430-5183 Overtime	53,446	60,000	30,000
430-5191 Uniform Allowance	17,462	6,000	7,200
430-5200 Safety Supplies/Equipment	1,706	2,500	2,000
430-5222 Chemical Supplies	10,754	3,500	4,500
430-5226 Janitorial Supplies			
430-5231 Gasoline/Diesel	80	80,000	75,000
430-5244 Storm Sewer Repair	45,489	15,000	15,000
430-5246 Snow Removal Supplies	369,946	266,940	220,000
430-5251 Vehicle Parts/Repair			
430-5261 Street Signs/Paint	5,000	5,000	3,000
430-5300 Miscellaneous	15,000	15,000	15,000
430-5374 Equipment Repair/Maint	50,000	50,000	50,000
430-5384 Equipment Rental	2,500	2,500	2,500
430-5455 Contracted Services	6,000	6,000	4,500
430-5462 Equipment Purchase	55,954	55,954	0
430-5711 Road Reconstruction	30,000	30,000	30,000
430-5712 Paving Materials	30,000	30,000	25,000
430-5713 Road Reconstruction Bid			
<b>TOTAL Public Works</b>	<b>2,425,125</b>	<b>2,435,400</b>	<b>2,392,069</b>

BOROUGH OF WEST MIFFLIN

General Fund Expense Detail

Category	2022 Budget	2023 Budget	Proposed 2024 Budget
<b>454 Parks &amp; Recreation</b>			
454-5110 Salaries-Biweekly	58,246	59,176	63,793
454-5115 Salaries-Part Time	24,000	24,000	15,000
454-5066 457 Match			2,552
454-5156 Medical/ Life/ Disability		4,800	9,493
454-5161 FICA/Medicare	6,292	6,707	6,372
454-5183 Overtime	4,500	4,500	4,500
454-5200 Supplies	700	700	1,000
454-5231 Gasoline	5,000	5,000	7,500
454-5251 Vehicle Parts/Repairs	3,500	2,500	8,500
454-5300 Miscellaneous	5,000	5,000	5,000
454-5371 Grounds Maintenance	20,000	22,000	15,000
454-5374 Equipment Repair/Maint	7,500	5,000	
454-5457 Park Activities/Programs	20,000	25,000	10,000
454-5455 Contracted Services			
454-5462 Equipment Purchase			
454-5540 Grants/Subsidies	2,000		
454-5550 Special Events	20,000	20,000	20,000
<b>TOTAL Parks &amp; Recreation</b>	<b>176,738</b>	<b>184,383</b>	<b>168,710</b>
<b>471 Debt Service</b>			
471-5004 Principal Bond Issue	774,563	751,139	834,629
471-5006 Admin Fee- Bond Issue			
<b>TOTAL Debt Service</b>	<b>774,563</b>	<b>751,139</b>	<b>834,629</b>
<b>472 Debt Service/Interest</b>			
472-5014 Interest- Bond Issue	746,064	843,924	771,595
<b>TOTAL Debt Service/Interest</b>	<b>746,064</b>	<b>843,924</b>	<b>771,595</b>

BOROUGH OF WEST MIFFLIN

**General Fund Expense Detail**

Category		2022 Budget	2023 Budget	Proposed 2024 Budget
<b>486 Insurance</b>				
486-5351	Property Insurance	52,925	54,513	58,874
486-5352	Liability Insurance	120,642	124,261	134,202
486-5354	Bonds/WC	505,516	520,681	530,000
486-5355	Vehicle Insurance	68,428	70,481	76,119
486-5356	Police Professional	1,379	1,421	1,535
486-5360	Policy Deductibles	12,360	12,731	13,749
486-5365	Umbrella Insurance	29,705	30,596	33,044
<b>TOTAL Insurance</b>		<b>790,955</b>	<b>814,684</b>	<b>847,523</b>
<b>487 Employee Benefits</b>				
487-5155	Healthcare Contributions			
487-5156	Medical/Life/Disability			
487-5163	Unemployment Comp			
487-5170	Sick Pay Sell Back	75,000	90,000	125,000
487-5190	Retiree Benefits	140,781	295,618	152,648
487-5357	Life Insurance			
<b>TOTAL Employee Benefits</b>		<b>215,781</b>	<b>385,618</b>	<b>277,648</b>
<b>491 Other Financial Uses</b>				
491-5000	Act 77 Program			
491-5010	Refunds/Reimbursements	150,000	350,000	250,000
491-5020	RAD 25% Payment			
<b>TOTAL Other Financial Uses</b>		<b>150,000</b>	<b>350,000</b>	<b>250,000</b>

BOROUGH OF WEST MIFFLIN

<b>492 Pension Plans</b>				
492-5060	Police Pension Plan	1,318,402	1,325,786	1,345,599
492-5065	Employee Pension Plan	284,501	188,722	185,442
492-5066	457 Match			78,154
<b>TOTAL Pension Plans</b>		<b>1,602,903</b>	<b>1,514,508</b>	<b>1,609,195</b>

<b>TOTAL EXPENDITURES</b>		<b>17,264,367</b>	<b>17,263,445</b>	<b>17,769,283</b>
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