CITY OF TITUSVILLE

Year End Finance Report

2015

ESTHER SMITH
MAYOR

WILLIAM ADELMAN
DEPUTY MAYOR

DONALD FRAZIER
COUNCILMAN

HEATHER LEONARDI
COUNCILWOMAN

JEFF THOMAS
COUNCILMAN

"Birthplace of the Oil Industry"
107 N Franklin Street ~ Titusville PA 16354
City Manager's Office (814) 827-5300 ext 303
www.cityoftitusvillepa.gov

CITY OF TITUSVILLE

2015

April 26, 2016

Mayor & City Council

RE: 2015 Year End Financial Reporting

As required by Third Class City Code, the enclosed series of reports exhibit line item details of expenses and revenues and outstanding debits and credits at the close of 2015.

Some of the pages provide additional summaries or tabled explanations of the City's budget condition in 2015 as compared to previous years based on actual performance during 2015.

I am pleased to report that through the end of 2015, all City funds performed within expected budget levels. General, Liquid Fuels, Refuse, Water, and Sewer Fund revenues outperformed expectations and overall expenses in all funds came in under budget.

Just over 96% of general fund current tax revenue was collected and $35,000 was received through unexpected contributions and donations.

Please let me know if you have any questions or would like to see any additional information.

Respectfully Submitted,

Finance Director

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Revenues Overall

Year End Revenues *across all funds* totaling $7,226,498 finished the year at 101.37% *of budgeted amounts.* As shown in the chart below, 2015 Revenues are higher in *three* of the six Major Revenue Sources shown when compared to 2014.

ANNUAL FINANCIAL REPORT

2015

City of Titusville - Major Revenue Sources Across All Funds

KEY METRICS

REAL ESTATE TAXES	OTHER TAXES	REFUSE COLLECTION	WATER SERVICE FEES	SEWER SERVICE FEES
$2,093,765	$515,448	$386,326	$861,679	$1,889,764
12%	6%	-1%	0.5%	0%

ALL METRICS

METRIC	THIS YEAR (2015)	LAST YEAR (2014)	% CHANGE	6 YEAR TREND
REAL ESTATE TAXES	$2,093,764.58	$1,865,795.14	12%	
OTHER TAXES	$515,448.11	$485,357.80	6%	
LOCAL IN LIEU OF TAXES	$27,372.73	$29,285.22	-7%	
REFUSE COLLECTION	$386,326.04	$390,434.00	-1.1%	
WATER SERVICE FEES	$861,679.47	$857,161.35	1%	
SEWER SERVICE FEES	$1,889,763.79	$1,894,400.64	0%	

Expenditures Overall

Year End Expenditures *across all funds* totaling $6,211,173 finished at *87.1% of budgeted amounts*.

ANNUAL FINANCIAL REPORT

2015

City of Titusville - Major Expenditures Across All Funds

KEY METRICS

REFUSE CONTRACT	WATER ADMINISTRATION	WATER LINE MAINTENANCE	SEWAGE TREATMENT	SEWER LINE MAINTENANCE
$286,906	$93,755	$108,702	$438,569	$26,806
-4%	32%	27%	0.3%	72%

ALL METRICS

METRIC	THIS YEAR (2015)	LAST YEAR (2014)	% CHANGE	6 YEAR TREND
REFUSE CONTRACT	$286,906.27	$298,183.37	-4%	
WATER ADMINISTRATION	$93,754.95	$70,880.55	32%	
WATER PUMPING	$275,335.35	$263,128.62	5%	
WATER LINE MAINTENANCE	$108,701.80	$85,334.55	27.4%	
SEWAGE TREATMENT	$438,568.67	$437,071.80	0%	
SEWER LINE MAINTENANCE	$26,805.91	$15,615.63	72%	

Major Expenditures in the General Fund

Expenditures *across all departments* in the General Fund excluding City Council and Insurance increased from 3-16%.

ANNUAL FINANCIAL REPORT

2015

City of Titusville - Major Expenditures in the General Fund

KEY METRICS

POLICE	FIRE	PUBLIC WORKS	PARKS & RECREATION	INSURANCE
$1,361,646	$807,865	$612,941	$102,155	$32,871
10%	8%	3%	15.6%	-13%

ALL METRICS

METRIC	THIS YEAR (2015)	LAST YEAR (2014)		% CHANGE	6 YEAR TREND
CITY COUNCIL	$11,033.22	$12,097.13	↓	-9%	
MANAGER'S OFFICE	$158,512.84	$152,246.15	↑	4%	
FINANCE DEPARTMENT	$70,187.48	$66,516.87	↑	6%	
TREASURER'S OFFICE	$79,233.09	$71,389.15	↑	11%	
POLICE	$1,361,646.27	$1,241,655.70	↑	10%	
FIRE	$807,865.24	$746,696.60	↑	8%	
BUILDING INSPECTOR	$76,382.52	$65,721.70	↑	16%	
PUBLIC WORKS	$612,940.84	$593,672.07	↑	3%	
PARKS & RECREATION	$102,155.48	$88,370.97	↑	16%	
INSURANCE	$32,871.00	$37,844.00	↓	-13%	

Natural Gas & Electric Expenditures

Locking in at reduced rates helped to keep the City's Natural Gas & Electric expenses under budget in 5 categories.

ANNUAL FINANCIAL REPORT

2015

City of Titusville - Natural Gas & Electric Expenditures

KEY METRICS

POLICE	PUBLIC WORKS	WATER PUMPING	SEWAGE TREATMENT	STREET LIGHTING
$5,973	$13,384	$84,744	$109,781	$72,552
-5%	-15%	-4%	74.2%	28%

ALL METRICS

METRIC	THIS YEAR (2015)	LAST YEAR (2014)		% CHANGE	6 YEAR TREND
CITY HALL	$6,712.02	$7,100.68	↓	-5%	
POLICE	$5,973.49	$6,287.24	↓	-5%	
FIRE	$5,224.61	$5,679.68	↓	-8%	
PUBLIC WORKS	$13,384.39	$15,747.02	↓	-15%	
WATER WORKS	$11,194.19	$11,111.72	↑	1%	
WATER PUMPING	$84,744.04	$88,175.40	↓	-4%	
SEWAGE TREATMENT	$109,781.33	$63,007.81	↑	74%	
STREET LIGHTING	$72,551.63	$56,804.88	↑	28%	

Vehicle Fuel & Oil Expenditures

Fuel & Oil expenses are an area that we constantly *analyze*. Lower fuel costs are reflected across all departments below.

ANNUAL FINANCIAL REPORT

2015

City of Titusville - Vehicle Fuel & Oil Expenditures

KEY METRICS

POLICE	FIRE	PUBLIC WORKS	PARKS & REC	VATER LINE MAINTENANC
$9,960	$2,609	$14,691	$2,254	$3,407
-30%	-31%	-40%	-19.2%	-29%

ALL METRICS

METRIC	THIS YEAR (2015)	LAST YEAR (2014)	% CHANGE	6 YEAR TREND
POLICE	$9,960.14	$14,306.06	-30%	
FIRE	$2,609.19	$3,794.86	-31%	
BUILDING INSPECTOR	$172.40	$392.40	-56%	
PUBLIC WORKS	$14,690.71	$24,665.93	-40%	
PARKS & REC	$2,253.69	$2,787.58	-19%	
WATER PUMPING	$2,687.25	$3,126.88	-14%	
WATER LINE MAINTENANCE	$3,407.41	$4,815.36	-29%	
SEWAGE TREATMENT	$2,566.43	$3,245.31	-21%	

Fleet Fuel Usage Comparison

The Fleet Fuel Usage Comparison below illustrates the City's fuel costs back down to 2010 levels.

CITY OF TITUSVILLE FLEET FUEL USAGE COMPARISON
2010-2015

	Mileage						Gallons						$ Amt						Avg $/Gallon					
	2010	2011	2012	2013	2014	2015	2010	2011	2012	2013	2014	2015	2010	2011	2012	2013	2014	2015	2010	2011	2012	2013	2014	2015
General	26,698	25,174	15,438	29,759	20,975	20,740	4,653	5,584	4,243	5,435	5,920	5,862	13,588	19,856	15,445	19,405	21,060	13,928	2.92	3.56	3.64	3.57	3.56	2.38
Bldg Ins	1,161	1,332	1,589	1,566	1,381	346	110	130	144	118	144	70	315	391	643	420	434	131	2.86	3.00	4.46	3.56	3.01	1.87
Parks	4,015	2,167	2,168	1,831	2,376	2,878	987	750	966	443	848	881	2,693	2,685	3,464	2,054	2,836	2,539	2.73	3.58	3.58	4.64	3.34	2.88
Water	10,112	10,705	14,601	12,959	14,123	12,224	1,718	1,845	2,190	2,078	2,248	2,903	4,999	6,926	8,098	7,471	7,956	5,770	2.91	3.75	3.70	3.60	3.54	1.99
Sewer	7,675	5,258	3,454	3,962	3,337	4,051	1,746	2,572	1,768	2,090	2,303	3,057	5,060	8,978	6,500	7,042	7,781	6,737	2.90	3.49	3.68	3.37	3.38	2.20
Police							4,724	4,706	3,758	4,366	4,349	4,290	13,332	16,944	14,035	15,499	14,194	9,673	2.82	3.60	3.73	3.55	3.26	2.25
Fire							540	460	537	959	1,038	1,168	1,340	1,592	1,815	3,434	3,688	2,844	2.48	3.46	3.38	3.58	3.55	2.43
Totals	49,661	44,636	37,250	50,077	42,192	40,239	14,478	16,049	13,607	15,489	16,850	18,231	41,327	57,372	50,000	55,325	57,949	41,622	2.85	3.57	3.67	3.57	3.44	2.28

Avg $/Gallon						
2009	2010	2011	2012	2013	2014	2015
2.311	2.854	3.575	3.674	3.572	3.439	2.283

The General Fund Tax Dollar

11¢
General Government
Council, Mgr, Finance,
Treasurer, Legal, & IT
2014 - 11¢
2013 - 11¢
2012 - 11¢
2011 - 13¢
2010 - 19¢

23¢
Public Works
Paving, Snow Removal, Storm
Water Management, Street
Sweeping & Signs
2014 - 23¢
2013 - 20¢
2012 - 20¢
2011 - 19¢
2010 - 17¢

61¢
Public Safety
Protection to Persons
& Property
Fire & Police
2014 - 60¢
2013 - 62¢
2012 - 62¢
2011 - 61¢

2¢
Debt Service, Employer
Paid Benefits, Insurance
Equip Loan, Employee
Retirement Buybacks,
Pension Admin, Liability,
Fleet, Flood, Law, &
Public Officials
Insurances
2014 - 4¢
2013 - 4¢
2012 - 3¢
2011 - 19¢
2010 - 17¢

3¢
Community Programs
Culture & Recreation
Parks & Recreation, Shade Tree, &
Library Contributions
2014 - 2¢
2013 - 4¢
2012 - 4¢
2011 - 3¢
2010 - 3¢

The Refuse Fund Dollar

22¢
Legal & Audit Services,
Equipment Leasing,
Printing, Inter-Fund
Transfers &
Administrative Fees
2014 - 23¢
2013 - 21¢
2012 - 20¢
2011 - 16¢
2010 - 17¢

78¢
Refuse Collection Service
2014 - 77¢
2013 - 79¢
2012 - 79¢
2011 - 83¢
2010 - 82¢

The Water Fund Dollar

23¢
Salaries, Wages, &
Employee Benefits
2014 - 23¢
2013 - 18¢
2012 - 34¢
2011 - 35¢
2010 - 44¢

22¢
Utilities, Materials &
Supplies
2014 - 25¢
2013 - 23¢
2012 - 25¢
2011 - 24¢
2010 - 23¢

45¢
Insurance, Administration, &
Inter-fund Transfers including
Capital
2014 - 47¢
2013 - 55¢
2012 - 30¢
2011 - 37¢

10¢
Contracted Services
& Equipment
2014 - 5¢
2013 - 4¢
2012 - 11¢
2011 - 5¢
2010 - 5¢

The Sewer Fund Dollar

19¢
Contracted Services & Equipment
2014 - 18¢
2013 - 16¢
2012 - 25¢
2011 - 13¢
2010 - 16¢

36¢
Salaries, Wages, & Employee Benefits
2014 - 35¢
2013 - 32¢
2012 - 36¢
2011 - 33¢
2010 - 34¢

28¢
Insurance, Administration, & Inter-fund Transfers including Capital
2014 - 28¢
2013 - 37¢
2012 - 25¢
2011 - 35¢
2010 - 25¢

17¢

Utilities, Materials & Supplies
2014 - 19¢
2013 - 15¢
2012 - 14¢
2011 - 19¢
2010 - 26¢

Year End Budget Detail

City of Titusville
Year-to-Date Budget Report
December 31, 2015

LINE ITEM	ORIGINAL BUDGET 2015	2013 ACTUAL YTD	2014 ACTUAL YTD	2015 ACTUAL YTD	REMAINING REV/EXP	PCT USED	
01 GENERAL FUND					Items in red indicate lines in excess of budgeted amounts		
01000301 REAL ESTATE TAXES							
01000301 03010 CURRENT TAXES	1,917,914.00	1,625,307.79	1,645,844.51	1,838,742.45	79,171.55	**95.9%**	*(1)
01000301 03020 LAST YEAR TAXES	9,000.00	7,618.40	10,190.85	21,133.00	(12,133.00)	**234.8%**	*(2)
01000301 03040 PRIOR YRS TAXES	210,000.00	212,682.76	209,759.78	233,889.13	(23,889.13)	**111.4%**	*(3)
TOTAL REAL ESTATE TAXES	2,136,914.00	1,845,608.95	1,865,795.14	2,093,764.58	43,149.42	**98.0%**	

*(1) Current taxes are mailed on March 1st and collected through December 31st. Collection rate reflects discount and face amt collection.
*(2) Last Year Taxes are receipts within the first few days of the current fiscal year accepted as last year's revenue through the postmark.
*(3) Delinq Real Estate Taxes @ County.

01000308 RESIDENCE TAXES							
01000308 03040 PRIOR YRS TAXES	160.00	112.00	91.50	116.12	43.88	**72.6%**	*(1)
TOTAL RESIDENCE TAXES	160.00	112.00	91.50	116.12	43.88	**72.6%**	

*(1) City repealed the residence tax and only collects delinquent residence taxes through delinquent collector.

01000310 OTHER TAXES							
01000310 03040 PRIOR YRS TAXES	400.00	231.00	176.00	238.66	161.34	**59.7%**	
01000310 03050 LOCAL SERVICES TAX CURRENT YEAR	120,000.00	131,337.44	129,387.40	132,467.99	(12,467.99)	**110.4%**	*(1)
01000310 03101 REAL ESTATE TRANSFER TAX	30,000.00	22,822.08	27,544.48	34,264.26	(4,264.26)	**114.2%**	
01000310 03102 EARNED INCOME TAX	340,000.00	346,874.63	324,499.92	347,227.20	(7,227.20)	**102.1%**	*(2)
01000310 03104 MECHANICAL DEVICE TAX	2,250.00	1,250.00	3,750.00	1,250.00	1,000.00	**55.6%**	
TOTAL OTHER TAXES	492,650.00	502,515.15	485,357.80	515,448.11	(22,798.11)	**104.6%**	

*(1) Act 7/Act 511- All employers with work sites within the taxing jurisdiction are required by law to deduct the earned income and Local Services taxes from their employees at that site if the tax is listed in the Earned Income Tax Register or Local Services Tax Register of the Department of Community and Economic Development.
*(2) Act 32 requires uniform withholding of earned income taxes (EIT) and remittance to a single local collector or Tax Officer.

01000321 LICENSES & PERMITS							
01000321 03210 BUSINESS LICENSES	30,000.00	28,167.83	28,222.23	26,445.30	3,554.70	**88.2%**	
01000321 03211 HEALTH LICENSES	2,500.00	2,200.00	2,460.00	2,980.00	(480.00)	**119.2%**	
01000321 03212 PLUMBING LICENSES	125.00	0.00	0.00	0.00	125.00	**0.0%**	
01000321 03213 CABLE TV FRANCHISE	65,000.00	67,816.11	65,955.78	67,898.21	(2,898.21)	**104.5%**	
TOTAL LICENSES & PERMITS	97,625.00	98,183.94	96,638.01	97,323.51	301.49	**99.7%**	
01000331 FINES							
01000331 03310 STATE POLICE FINES	5,500.00	3,484.20	3,412.00	3,345.33	2,154.67	**60.8%**	
01000331 03311 LOCAL POLICE FINES	30,000.00	29,863.35	32,417.52	32,470.81	(2,470.81)	**108.2%**	*(1)
01000331 03312 PARKING METER FINES	4,000.00	3,545.90	1,916.00	265.00	3,735.00	**6.6%**	
01000331 03313 PARKING FINES	2,000.00	1,400.20	2,236.00	1,425.28	574.72	**71.3%**	
TOTAL FINES	41,500.00	38,293.65	39,981.52	37,506.42	3,993.58	**90.4%**	

*(1) Until 2014, Local Police Fine Revenues had seen consistent declines each year from 3-21%. In 2013, the City received 47% less in fines when compared to 2004. Local Fines are received from the offices of District Magistrate Amy Nicols and Clerk of Courts Patricia Wetherbee.

01000341 INTEREST INCOME							
01000341 03410 INTEREST INCOME	1,250.00	1,104.10	1,232.20	902.43	347.57	**72.2%**	
TOTAL INTEREST INCOME	1,250.00	1,104.10	1,232.20	902.43	347.57	**72.2%**	
01000342 RENT							
01000342 03420 RENT-EQUIPMENT	500.00	1,740.00	995.00	1,300.00	(800.00)	**260.0%**	*(1)
TOTAL RENT	500.00	1,740.00	995.00	1,300.00	(800.00)	**260.0%**	

*(1) All 2015 revenue was from vac truck rentals.

01000351 GOVERNMENT GRANTS							
01000351 03510 FEDERAL GOVERNMENT GRANTS	0.00	0.00	302,947.55	288,311.00			*(1)
TOTAL FEDERAL GOVERNMENT GRANTS	0.00	0.00	302,947.55	288,311.00			

*(1) CDBG is not budgeted, but is included in this line item on the financial statements - $300,000

LINE ITEM	ORIGINAL BUDGET 2015	2013 ACTUAL YTD	2014 ACTUAL YTD	2015 ACTUAL YTD	REMAINING REV/EXP	PCT USED	
01000354 STATE GRANTS							
01000354 03541 STATE GRANT	0.00	11,660.72	0.00	0.00	0.00		
TOTAL STATE GOVERNMENT GRANTS	0.00	11,660.72	0.00	0.00	0.00		
01000355 STATE REIMBURSEMENT							
01000355 03550 UTILITY TAX REIMBURSEMENT	3,200.00	2,998.69	3,033.32	2,782.48	417.52	**87.0%**	
01000355 03551 LIQUOR LICENSE FEES	3,000.00	2,550.00	2,100.00	2,100.00	900.00	**70.0%**	
01000355 03552 PENSION STATE AID	178,000.00	178,681.00	189,761.32	180,358.43	(2,358.43)	**101.3%**	
01000355 03553 PENSION STATE AID - AD HOC	9,250.00	9,234.11	9,330.33	8,702.29	547.71	**94.1%**	
01000355 03559 MARCELLUS SHALE IMPACT FEES	300.00	310.92	305.88	270.43	29.57	**90.1%**	
TOTAL STATE REIMBURSEMENT	193,750.00	193,774.72	204,530.85	194,213.63	(463.63)	**100.2%**	
01000359 LOCAL IN LIEU OF TAXES (P.I.L.O.T)							
01000359 03590 LOCAL IN LIEU OF TAXES	30,000.00	46,286.25	29,285.22	27,372.73	2,627.27	**91.2%**	*(1)
TOTAL LOCAL IN LIEU OF TAXES	30,000.00	46,286.25	29,285.22	27,372.73	2,627.27	**91.2%**	
*(1) Housing Authority $ 26,960.76, Billie Brown Building $ 15,865.20, & Hospital $ 10,800.00. 43% or $26,253.23 of the Housing and Brown Bldg revenue gets reimbursed out of this line item back Crawford County.							
01000360 SCHOOL REIMBURSEMENT							
01000360 03600 TREAS. OFF. REIMB	35,000.00	36,290.87	32,927.04	36,767.66	(1,767.66)	**105.1%**	*(1)
01000360 03602 CIVIL DEFENSE REIMB	4,200.00	3,088.31	3,835.61	3,086.13	1,113.87	**73.5%**	*(2)
TOTAL SCHOOL REIMBURSEMENT	39,200.00	39,379.18	36,762.65	39,853.79	(653.79)	**101.7%**	
*(1) TASD reimburses half of the costs of the Treasurer's Office expenses. *(2) TASD reimburses half of the costs for Crossing Guards: amount received is dependent upon hours worked, (Jan-May).							
01000361 ZONING FEES							
01000361 03610 ZONING FEES	1,000.00	1,100.00	275.00	825.00	175.00	**82.5%**	
01000361 03611 SUBDIVISION APP FEE	50.00	150.00	0.00	100.00	(50.00)	**200.0%**	
01000361 03611 PLANNING REVIEW FEE	50.00	0.00	0.00	3,400.00	(3,350.00)	**6800.0%**	*(1)
TOTAL ZONING FEES	1,100.00	1,250.00	275.00	4,325.00	(3,225.00)	**393.2%**	
*(1) Sheetz Car Wash $3,350, TRA $50.							
01000362 PUBLIC SAFETY							
01000362 03620 FIRE CALL OUT FEES	1,000.00	2,500.00	1,000.00	625.00	375.00	**62.5%**	
01000362 03621 BUILDING PERMITS	2,500.00	1,583.88	1,970.00	3,763.79	(1,263.79)	**150.6%**	
01000362 03622 DYE TEST CERTIFICATES	2,500.00	2,800.00	3,600.00	3,750.00	(1,250.00)	**150.0%**	
01000362 03623 POLICE DEPT. REVENUE	2,000.00	2,286.50	2,340.00	2,589.00	(589.00)	**129.5%**	
01000362 03624 BLDG PERMIT ADMINISTRATIVE FEES	4,000.00	4,460.00	1,733.00	5,932.40	(1,932.40)	**148.3%**	
TOTAL PUBLIC SAFETY	12,000.00	13,630.38	10,643.00	16,660.19	(4,660.19)	**138.8%**	
01000363 STREETS REVENUE							
01000363 03630 PKG METERS - STREETS	18,000.00	16,584.54	16,994.59	7,690.71	10,309.29	**42.7%**	
01000363 03633 PARKING PERMITS	1,700.00	2,100.00	1,355.00	1,200.00	500.00	**70.6%**	
01000363 03635 SNOW REMOVAL CONTRACT	22,000.00	23,178.06	21,448.72	23,986.89	(1,986.89)	**109.0%**	*(1)
TOTAL STREETS REVENUE	41,700.00	41,862.60	39,798.31	32,877.60	8,822.40	**78.8%**	
*(1) Payment comes annually from the Commonwealth usually in October or November.							
01000365 HEALTH CARE CONTRIBUTIONS							
01000367 03654 HEALTH CARE CONTRIBUTIONS	34,250.00	30,918.18	30,945.13	33,918.60	331.40	**99.0%**	*(1)
TOTAL HEALTH CARE CONTRIBUTIONS	34,250.00	30,918.18	30,945.13	33,918.60	331.40	**99.0%**	
*(1) % received from employees. AFSCME & Fire 12%. Admin & Police currently 10%.							
01000367 CULTURE-RECREATION							
01000367 03670 SHADE TREE REIMB	0.00	5,525.00	370.00	20.00	0.00		*(1)
01000367 03671 PARK/POOL MISC REVENUE	0.00	0.00	4,418.13	0.00	0.00		
01000367 36714 PAVILION & FACILITY RENTAL	0.00	0.00	0.00	550.00	0.00		*(2)
01000367 36722 BASEBALL DONATIONS	0.00	0.00	0.00	8,000.00	0.00		*(3)
TOTAL CULTURE-RECREATION	0.00	0.00	4,788.13	8,570.00	0.00		
*(1) Payments for tree removals. Homeowners are billed a maximum $300 and Shade Tree is responsible for the remainder. Starting with 2014 these reimbursements get sent to the Shade Tree Checking account for their use in the future. The amount in this line item consists of a lien and partial payments from previous years.							

LINE ITEM	ORIGINAL BUDGET 2015	2013 ACTUAL YTD	2014 ACTUAL YTD	2015 ACTUAL YTD	REMAINING REV/EXP	PCT USED	
*(2) January Community Center apartment rent.							
*(3) Donation from dissolution of Leisure Services Commission.							
01000380 MISCELLANEOUS REVENUE							
01000380 03800 MISCELLANEOUS REVENUE	4,500.00	4,012.75	257.77	12,755.73	(8,255.73)	**283.5%**	*(1)
01000380 03801 INSURANCE SETTLEMENTS	0.00	5,681.69	0.00	0.00	0.00		
01000380 03802 DIVIDENDS	1,200.00	1,306.00	1,524.00	1,474.00	(274.00)	**122.8%**	*(2)
TOTAL MISCELLANEOUS REVENUE	5,700.00	11,000.44	1,781.77	14,229.73	(8,529.73)	**249.6%**	
*(1) Mostly Penn Prime audit and MEIT rebate							
*(3) UCOMP Dividends.							
01000385 REIMBURSED EXPENSES							
01000385 03850 REIMBURSED EXPENSES	10,000.00	2,121.47	2,147.88	15,603.41	(5,603.41)	**156.0%**	*(1)
TOTAL REIMBURSED EXPENSES	10,000.00	2,121.47	2,147.88	15,603.41	(5,603.41)	**156.0%**	
*(1) Bromley Zoning Reimbursement, TRA Fire call, Criminal Restitution							
01000387 CONTRIBUTIONS/DONATIONS							
01000387 03870 CONTRIBUTIONS	4,500.00	4,309.95	3,850.00	39,960.00	(35,460.00)	**888.0%**	*(1)
TOTAL CONTRIBUTIONS/DONATIONS	4,500.00	4,309.95	3,850.00	39,960.00	(35,460.00)	**888.0%**	
*(1) Anonymous $15,000 (TPD), Moose $4,000, PNA $2,500, Legion $1,000, Hospital $15,000							
01000391 OTHER REVENUE							
01000391 03910 SALE OF CITY PROPERTY	25,000.00	14,563.30	30,778.10	7,278.71	17,721.29	**29.1%**	*(1)
TOTAL OTHER REVENUE	25,000.00	14,563.30	30,778.10	7,278.71	17,721.29	**29.1%**	
*(1) '87 F700, '97 F350, 04 & '07 Crown Vics, Blazer Shell, '97 Mower, Parking Meters							
01000392 INTERFUND TRANSFERS							
01000392 39202 FROM REFUSE FUND	76,410.00	69,300.00	74,750.00	76,410.00	0.00	**100.0%**	
01000392 39206 FROM WATER FUND	268,830.00	270,000.00	288,500.00	268,830.00	0.00	**100.0%**	
01000392 39208 FROM SEWER FUND	269,214.00	270,500.00	277,750.00	269,214.00	0.00	**100.0%**	
01000392 39230 FROM CAPITAL	0.00	0.00	4,418.13	0.00	0.00		
01000392 39235 FROM STREETS	0.00	0.00	0.00	0.00	0.00		
TOTAL INTERFUND TRANSFERS	614,454.00	609,800.00	645,418.13	614,454.00	0.00	**100.0%**	
01000396 BUDGET RESERVE							
01000396 03960 BUDGET RESERVE	134,656.00	0.00	0.00	0.00	134,656.00		
TOTAL OTHER REVENUE	134,656.00	0.00	0.00	0.00	134,656.00		
01400000 COUNCIL							
01400000 11100 ELECTED OFFICIALS SALARIES	6,600.00	5,699.59	6,599.58	6,599.58	0.42	**100.0%**	
01400000 19200 FICA	410.00	434.87	408.98	408.98	1.02	**99.8%**	
01400000 19300 MEDICARE	96.00	101.80	95.68	95.68	0.32	**99.7%**	
01400000 19600 HEALTH INSURANCE	0.00	2,583.78	0.00	0.00	0.00		
01400000 19601 HRA	0.00	0.00	0.00	0.00	0.00		
01400000 42000 DUES/SUBSCRIPTIONS	2,500.00	2,332.89	2,332.89	2,243.28	256.72	**89.7%**	*(1)
01400000 45001 ORDINANCE CODIFICATION	3,000.00	1,784.94	2,520.00	1,650.70	1,349.30	**55.0%**	
01400000 46000 TRAINING	500.00	0.00	0.00	0.00	500.00	**0.0%**	
01400000 47000 MISC EXPENSES	200.00	80.00	140.00	35.00	165.00	**17.5%**	
TOTAL COUNCIL	13,306.00	13,017.87	12,097.13	11,033.22	2,272.78	**82.9%**	
*(1) PLCM, PELRAS, & PSAB Dues paid at beginning of the year.							
01401000 MANAGER							
01401000 13000 SALARIES	113,354.00	101,990.04	112,999.84	117,505.53	(4,151.53)	**103.7%**	*(1)
01401000 19200 FICA	6,696.00	6,226.93	6,922.37	7,195.38	(499.38)	**107.5%**	*(1)
01401000 19300 MEDICARE	1,566.00	1,456.20	1,618.98	1,682.87	(116.87)	**107.5%**	*(1)
01401000 19400 UNEMPLOYMENT COMPENSATION	1,384.00	1,468.80	1,345.75	1,335.60	48.40	**96.5%**	*(2)
01401000 19500 WORKER'S COMPENSATION	432.00	135.00	220.40	451.40	(19.40)	**104.5%**	*(2)
01401000 19600 HEALTH INSURANCE	21,055.00	18,234.43	20,541.36	19,369.06	1,685.94	**92.0%**	
01401000 19601 HRA	3,000.00	2,549.47	1,572.18	3,000.00	0.00	**100.0%**	
01401000 19700 PENSION	2,080.00	1,755.27	2,080.00	1,776.01	303.99	**85.4%**	
01401000 19800 VISION INSURANCE	179.00	208.39	178.56	204.44	(25.44)	**114.2%**	
01401000 19801 DENTAL INSURANCE	995.00	1,009.98	995.04	1,510.91	(515.91)	**151.9%**	

LINE ITEM	ORIGINAL BUDGET 2015	2013 ACTUAL YTD	2014 ACTUAL YTD	2015 ACTUAL YTD	REMAINING REV/EXP	PCT USED	
01401000 19802 LIFE INSURANCE	467.00	432.56	476.27	546.01	(79.01)	**116.9%**	
01401000 19803 AD & D INSURANCE	130.00	120.10	133.00	115.63	14.37	**88.9%**	
01401000 19804 LTD INSURANCE	870.00	668.72	776.90	742.26	127.74	**85.3%**	
01401000 26000 MINOR EQUIPMENT	500.00	0.00	1,275.00	896.09	(396.09)	**179.2%**	
01401000 33000 TRANSPORTATION	1,000.00	1,070.31	342.72	993.65	6.35	**99.4%**	
01401000 35000 BONDING	0.00	0.00	0.00	420.00	(420.00)		*(3)
01401000 42000 DUES/SUBSCRIPTIONS	0.00	0.00	0.00	38.75	(38.75)		
01401000 46000 TRAINING	1,500.00	1,141.38	767.78	680.25	819.75	**45.4%**	
01401000 47000 MISC EXPENSES	40.00	40.00	0.00	0.00	40.00	**0.0%**	
01401000 47001 DRUG & ALCOHOL TESTING	50.00	0.00	0.00	49.00	1.00	**98.0%**	
TOTAL MANAGER	155,298.00	138,507.58	152,246.15	158,512.84	(3,214.84)	**102.1%**	

*(1) Overage: Manager's pension contribution and Asst to City Manager PTO buyback.
*(2) Annual costs.
*(3) WWTP Phase IIIB Requirement. Not renewed for 2016 after loan payoff.

01402000 FINANCE							
01402000 13000 SALARIES	44,182.00	42,211.29	43,258.91	44,175.01	6.99	**100.0%**	
01402000 18000 PREMIUM PAY	100.00	0.00	0.00	0.00	100.00	**0.0%**	
01402000 19200 FICA	2,863.00	2,590.78	2,647.34	2,682.96	180.04	**93.7%**	
01402000 19300 MEDICARE	670.00	605.93	619.14	627.40	42.60	**93.6%**	
01402000 19400 UNEMPLOYMENT COMPENSATION	692.00	734.40	672.88	667.80	24.20	**96.5%**	*(1)
01402000 19500 WORKER'S COMPENSATION	156.00	50.00	87.00	151.36	4.64	**97.0%**	*(1)
01402000 19600 HEALTH INSURANCE	10,985.00	12,169.60	10,717.20	11,971.49	(986.49)	**109.0%**	
01402000 19601 HRA	1,500.00	338.14	49.06	257.09	1,242.91	**17.1%**	
01402000 19700 PENSION	2,080.00	2,404.73	2,080.00	2,383.99	(303.99)	**114.6%**	
01402000 19800 VISION INSURANCE	54.00	71.69	54.00	70.12	(16.12)	**129.9%**	
01402000 19801 DENTAL INSURANCE	736.00	821.80	736.20	855.41	(119.41)	**116.2%**	
01402000 19802 LIFE INSURANCE	80.00	109.78	84.79	132.89	(52.89)	**166.1%**	
01402000 19803 AD & D INSURANCE	22.00	30.55	22.85	30.78	(8.78)	**139.9%**	
01402000 19804 LTD INSURANCE	50.00	46.03	0.00	47.68	2.32		
01402000 19805 LONGEVITY	2,000.00	1,800.00	1,900.00	2,000.00	0.00	**100.0%**	*(1)
01402000 23810 UNIFORMS CONTRACTED	50.00	0.00	50.00	0.00	50.00	**0.0%**	*(1)
01402000 26000 MINOR EQUIPMENT	500.00	599.98	0.00	533.10	(33.10)		
01402000 31100 AUDIT SERVICE	3,263.00	3,262.50	3,262.50	3,262.50	0.50	**100.0%**	*(1)
01402000 33000 TRANSPORTATION	0.00	0.00	0.00	52.90	(52.90)		*(1)
01402000 35000 INSURANCE/BONDING	200.00	200.00	200.00	200.00	0.00	**100.0%**	*(1)
01402000 42000 DUES/SUBSCRIPTIONS	75.00	55.00	75.00	75.00	0.00	**100.0%**	*(1)
01402000 46000 TRAINING	100.00	55.00	0.00	10.00	90.00	**10.0%**	*(1)
01402000 47001 DRUG & ALCOHOL TESTING	50.00	0.00	0.00	0.00	50.00		
01402000 47000 MISC EXPENSES	0.00	0.00	0.00	0.00	0.00		
TOTAL FINANCE	70,408.00	68,157.20	66,516.87	70,187.48	220.52	**99.7%**	

*(1) Annual costs.

01403000 TREASURER							
01403000 13000 SALARIES	44,953.00	44,199.10	44,717.17	45,142.61	(189.61)	**100.4%**	
01403000 18000 PREMIUM PAY	0.00	0.00	0.00	0.00	0.00		
01403000 19200 FICA	2,982.00	2,654.96	2,686.49	2,680.66	301.34	**89.9%**	
01403000 19300 MEDICARE	683.00	620.88	628.24	626.84	56.16	**91.8%**	
01403000 19400 UNEMPLOYMENT COMPENSATION	692.00	734.40	672.87	667.80	24.20	**96.5%**	*(1)
01403000 19500 WORKER'S COMPENSATION	105.00	35.00	58.74	101.92	3.08	**97.1%**	*(1)
01403000 19600 HEALTH INSURANCE	7,323.00	7,016.22	7,144.80	10,133.54	(2,810.54)	**138.4%**	
01403000 19601 HRA	1,500.00	1,495.61	1,464.12	1,298.43	201.57	**86.6%**	
01403000 19700 PENSION	2,080.00	2,080.00	2,080.00	2,080.00	0.00	**100.0%**	
01403000 19800 VISION INSURANCE	179.00	227.69	178.56	88.32	90.68	**49.3%**	
01403000 19801 DENTAL INSURANCE	255.00	281.10	255.36	516.70	(261.70)	**202.6%**	
01403000 19802 LIFE INSURANCE	113.00	112.50	114.66	139.18	(26.18)	**123.2%**	
01403000 19803 AD & D INSURANCE	31.00	31.25	31.85	29.97	1.03	**96.7%**	
01403000 19804 LTD INSURANCE	211.00	172.60	176.09	176.46	34.54	**83.6%**	
01403000 20000 MATERIALS & SUPPLIES	200.00	205.63	136.58	76.98	123.02	**38.5%**	
01403000 24000 COMPUTER SUPPLIES	250.00	215.89	237.02	306.13	(56.13)	**122.5%**	
01403000 26000 MINOR EQUIPMENT	1,750.00	0.00	292.95	1,793.94	(43.94)	**102.5%**	
01403000 31100 AUDIT SERVICE	3,200.00	3,150.00	3,150.00	2,450.00	750.00	**76.6%**	*(1)
01403000 32500 POSTAGE	3,600.00	3,380.00	3,327.36	3,505.74	94.26	**97.4%**	
01403000 33000 TRANSPORTATION	75.00	67.80	33.60	34.50	40.50	**46.0%**	
01403000 34200 PRINTING	1,200.00	1,843.63	798.46	1,618.88	(418.88)	**134.9%**	
01403000 35000 INSURANCE/BONDING	900.00	894.00	894.00	894.00	6.00	**99.3%**	*(1)
01403000 37000 EQUIPMENT MAINTENANCE	200.00	56.25	39.25	245.75	(45.75)	**122.9%**	
01403000 38000 EQUIPMENT LEASING	650.00	614.78	595.98	578.24	71.76	**89.0%**	

LINE ITEM	ORIGINAL BUDGET 2015	2013 ACTUAL YTD	2014 ACTUAL YTD	2015 ACTUAL YTD	REMAINING REV/EXP	PCT USED	
01403000 42000 DUES/SUBSCRIPTIONS	70.00	70.00	70.00	80.00	(10.00)	**114.3%**	
01403000 45000 CONTRACTED SERVICES	1,600.00	1,600.00	1,600.00	3,587.50	(1,987.50)	**224.2%**	*(2)
01403000 46000 TRAINING	200.00	0.00	0.00	330.00	(130.00)	**165.0%**	
01403000 47000 MISC EXPENSES	100.00	0.00	5.00	0.00	100.00		
01403000 47001 DRUG & ALCOHOL TESTING	50.00	0.00	0.00	49.00	1.00		
TOTAL TREASURER	75,152.00	71,759.29	71,389.15	79,233.09	(4,081.09)	**105.4%**	
*(1) Annual Costs							
*(2) Formatting Tax bills for SaaS - cloud transition							
01404000 LEGAL							
01404000 30000 RETAINER	2,250.00	2,250.00	2,250.00	2,250.00	0.00	**100.0%**	
01404000 31400 LEGAL SERVICES	10,000.00	9,194.68	7,866.38	12,897.45	(2,897.45)	**129.0%**	
01404000 35000 BONDING	0.00	100.00	100.00	100.00	(100.00)		
01404000 45000 CONTRACTED SERVICES	0.00	3,729.27	0.00	2,313.86	(2,313.86)		*(1)
TOTAL LEGAL	12,250.00	15,273.95	10,216.38	17,561.31	(5,311.31)	**143.4%**	
*(1) Unexpected fire arbitration expenses (Fire)							
01405000 CONTROLLER							
01405000 19200 FICA	227.00	246.00	250.92	353.97	(126.97)	**155.9%**	
01405000 19300 MEDICARE	53.00	57.48	58.68	82.80	(29.80)	**156.2%**	
01405000 19600 HEALTH INSURANCE	3,662.00	4,001.58	4,086.86	5,827.02	(2,165.02)	**159.1%**	*(1)
01405000 19601 HRA	750.00	179.00	313.07	114.73	635.27	**15.3%**	
01405000 35000 BONDING	100.00	100.00	100.00	100.00	0.00	**100.0%**	
TOTAL CONTROLLER	4,792.00	4,584.06	4,809.53	6,478.52	(1,686.52)	**135.2%**	
*(1) Includes Dental (Self Pay)							
01407000 INFORMATION TECHNOLOGY							
01407000 24000 COMPUTER SUPPLIES	1,900.00	1,015.87	516.75	883.08	1,016.92	**46.5%**	
01407000 27100 IT/HARDWARE/SOFTWARE	5,000.00	232.50	4,060.50	635.50	4,364.50	**12.7%**	
01407000 45200 CONTRACTED IT SERVICES	12,000.00	11,176.10	11,877.48	17,270.64	(5,270.64)	**143.9%**	*(1)
TOTAL INFORMATION TECHNOLOGY	18,900.00	12,424.47	16,454.73	18,789.22	110.78	**99.4%**	
*(1) Overage includes VPN device and set-up for MUNIS SaaS Cloud implementation.							
01409000 CITY BUILDINGS/CENTRAL SERVICE							
01409000 20000 MATERIALS & SUPPLIES	4,000.00	3,924.21	3,682.78	3,609.32	390.68	**90.2%**	
01409000 26000 MINOR EQUIPMENT	0.00	0.00	0.00	516.77	(516.77)		*(1)
01409000 32000 TELEPHONE EXPENSE	2,500.00	5,993.67	2,808.22	2,718.57	(218.57)	**108.7%**	
01409000 32500 POSTAGE	2,000.00	1,310.47	1,570.97	1,551.76	448.24	**77.6%**	
01409000 34000 ADVERTISING	3,500.00	2,135.85	2,995.09	3,264.59	235.41	**93.3%**	
01409000 34200 FORMS PRINTING	1,000.00	831.87	997.23	817.62	182.38	**81.8%**	
01409000 36100 ELECTRICITY	3,500.00	3,369.99	4,172.65	4,483.65	(983.65)	**128.1%**	
01409000 36200 NATURAL GAS	3,000.00	2,128.59	2,928.03	2,228.37	771.63	**74.3%**	
01409000 37000 EQUIPMENT MAINTENANCE	200.00	196.00	0.00	0.00	200.00	**0.0%**	
01409000 37300 BUILDING MAINTENANCE	1,500.00	1,104.89	2,581.36	1,787.01	(287.01)	**119.1%**	
01409000 38000 EQUIPMENT LEASING	6,500.00	7,078.20	6,395.12	5,530.49	969.51	**85.1%**	
01409000 45000 CONTRACTED SERVICES	1,500.00	1,888.97	1,254.00	1,564.06	(64.06)	**104.3%**	
01409000 47000 MISC EXPENSES - CDBG	0.00	0.00	0.00	288,311.00			*(2)
TOTAL CITY BUILDINGS/CENTRAL SERVICE	29,200.00	29,962.71	29,385.45	316,383.21	1,127.79	**1083.5%**	
*(1) Computer Install, Mgr desk chair.							
*(2) CDBG is not budgeted, but is included in this line item for the financial statements - $300,000							
01410000 POLICE							
01410000 13000 SALARIES	611,582.00	585,229.33	571,194.46	582,275.32	29,306.68	**95.2%**	*(1)
01410000 18000 PREMIUM PAY	61,500.00	59,886.85	87,461.61	69,353.78	(7,853.78)	**112.8%**	*(1)
01410000 19200 FICA	2,044.00	1,975.65	1,959.84	1,556.61	487.39	**76.2%**	
01410000 19300 MEDICARE	9,785.00	9,552.63	9,821.25	9,734.58	50.42	**99.5%**	
01410000 19400 UNEMPLOYMENT COMPENSATION	7,613.00	8,804.26	7,462.19	8,539.00	(926.00)	**112.2%**	*(2)
01410000 19500 WORKER'S COMPENSATION	29,427.00	18,960.00	33,143.32	30,308.16	(881.16)	**103.0%**	*(2)
01410000 19600 HEALTH INSURANCE	103,850.00	99,109.49	97,273.60	90,702.36	13,147.64	**87.3%**	
01410000 19601 HRA	15,000.00	9,859.43	10,082.49	3,582.11	11,417.89	**23.9%**	
01410000 19602 RETIREE HEALTH INSURANCE	12,000.00	11,331.30	8,368.62	9,665.58	2,334.42	**80.5%**	
01410000 19700 PENSION	455,663.00	315,783.00	310,592.00	455,663.00	0.00	**100.0%**	
01410000 19710 NON-UNIFORM PENSION	2,080.00	0.00	2,080.00	1,600.00	480.00	**76.9%**	
01410000 19800 VISION INSURANCE	982.00	1,251.04	944.88	922.76	59.24	**94.0%**	
01410000 19801 DENTAL INSURANCE	4,733.00	5,223.02	4,525.74	6,832.07	(2,099.07)	**144.3%**	*(3)

LINE ITEM	ORIGINAL BUDGET 2015	2013 ACTUAL YTD	2014 ACTUAL YTD	2015 ACTUAL YTD	REMAINING REV/EXP	PCT USED	
01410000 19802 LIFE INSURANCE	1,223.00	1,186.56	1,181.66	1,389.32	(166.32)	**113.6%**	
01410000 19803 AD & D INSURANCE	340.00	329.60	311.87	300.71	39.29	**88.4%**	
01410000 19804 LTD INSURANCE	4,121.00	3,909.05	3,939.30	3,791.09	329.91	**92.0%**	
01410000 19805 LONGEVITY	33,797.00	32,466.81	33,241.11	29,599.78	4,197.22	**87.6%**	*(2)
01410000 20000 MATERIALS & SUPPLIES	3,400.00	3,226.76	3,631.72	2,041.43	1,358.57	**60.0%**	
01410000 22800 DOG POUND EXPENSE	25.00	25.00	25.00	25.00	0.00	**100.0%**	
01410000 23100 VEHICLE FUEL	13,000.00	14,682.50	14,306.06	9,960.14	3,039.86	**76.6%**	
01410000 23400 VEHICLE OIL & OTHER FLUIDS	500.00	465.00	0.00	407.33	92.67	**81.5%**	
01410000 23800 UNIFORMS GENERAL	375.00	0.00	1,006.74	4,286.70	(3,911.70)		*(4)
01410000 23810 UNIFORMS CONTRACTED	7,000.00	5,497.35	3,736.87	4,965.64	2,034.36	**70.9%**	
01410000 24200 PROTECTION SUPPLIES	0.00	0.00	0.00	0.00	0.00		
01410000 25000 CRUISER MAINTENANCE	2,500.00	2,452.17	4,499.55	7,988.31	(5,488.31)	**319.5%**	*(5)
01410000 25100 TIRES & TUBES	1,500.00	2,334.00	2,651.68	93.57	1,406.43	**6.2%**	
01410000 26000 MINOR EQUIPMENT	4,000.00	937.76	5,412.17	2,196.21	1,803.79	**54.9%**	
01410000 31500 ANNUAL PHYSIACL EXAM	220.00	0.00	525.00	350.00	(130.00)	**159.1%**	
01410000 32000 TELEPHONE EXPENSE	3,300.00	3,694.66	3,306.69	3,938.13	(638.13)	**119.3%**	
01410000 32400 WIRELESS TELEPHONE EXPENSE	350.00	340.49	340.96	522.56	(172.56)	**149.3%**	
01410000 32500 POSTAGE	600.00	501.17	726.77	655.30	(55.30)	**109.2%**	
01410000 32700 RADIO MAINTENANCE	850.00	441.05	208.00	232.75	617.25	**27.4%**	
01410000 36100 ELECTRICITY	4,000.00	4,238.80	4,214.10	4,394.02	(394.02)	**109.9%**	
01410000 36200 NATURAL GAS	2,500.00	1,810.29	2,073.14	1,579.47	920.53	**63.2%**	
01410000 37000 EQUIPMENT MAINTENANCE	500.00	294.90	337.55	378.47	121.53	**75.7%**	
01410000 37300 BUILDING MAINTENANCE	500.00	346.52	710.97	560.22	(60.22)	**112.0%**	
01410000 37410 PARKING METER MAINTENANCE	1,600.00	2,038.18	2,988.87	310.22	1,289.78	**19.4%**	
01410000 38000 EQUIPMENT LEASING	900.00	822.61	813.30	3,299.83	(2,399.83)	**366.6%**	*(6)
01410000 40000 DRUG INVESTIGATION	500.00	0.00	0.00	0.00	500.00	**0.0%**	
01410000 42000 DUES/SUBSCRIPTIONS	160.00	160.00	160.00	185.00	(25.00)	**115.6%**	*(2)
01410000 45000 CONTRACTED SERVICES	6,100.00	5,473.85	5,553.00	6,749.76	(649.76)	**110.7%**	
01410000 46000 TRAINING	2,400.00	108.35	603.62	592.98	1,807.02	**24.7%**	
01410000 47001 DRUG & ALCOHOL TESTING	150.00	0.00	240.00	117.00	33.00		
TOTAL POLICE	1,412,670.00	1,214,749.43	1,241,655.70	1,361,646.27	51,023.73	**96.4%**	

*(1) Due to officer out on Worker's Compensation & Records Manager position elimination.
*(2) Annual costs.
*(3) Premium higher for new provider with equal or better coverage required by CBA.
*(4) Duty Gear and Uniforms for New Officer.
*(5) PC8 Repairs - $2,932
*(6) New copy/scan/fax machine lease.

01411000 FIRE							
01411000 13000 SALARIES	393,331.00	412,071.22	392,287.29	390,853.03	2,477.97	**99.4%**	
01411000 15100 FIREMAN ACCIDENT INSURANCE	1,433.00	1,433.00	1,433.00	1,433.00	0.00	**100.0%**	*(1)
01411000 18000 PREMIUM PAY	13,000.00	12,936.53	11,430.63	9,030.45	3,969.55	**69.5%**	
01411000 19200 FICA	0.00	5,223.99	0.00	0.00	0.00		
01411000 19300 MEDICARE	5,512.00	5,223.99	5,563.89	6,003.14	(491.14)	**108.9%**	
01411000 19400 UNEMPLOYMENT COMPENSATION	6,414.00	7,921.43	6,089.66	6,636.10	(222.10)	**103.5%**	*(1)
01411000 19500 WORKER'S COMPENSATION	23,656.00	31,438.00	44,240.33	23,535.56	120.44	**99.5%**	*(1)
01411000 19600 HEALTH INSURANCE	75,981.00	77,823.89	70,554.96	70,283.48	5,697.52	**92.5%**	
01411000 19601 HRA	11,250.00	5,537.78	7,698.36	3,996.76	7,253.24	**35.5%**	
01411000 19602 RETIREE HEALTH INSURANCE	1,800.00	7,616.59	1,500.00	2,568.76	(768.76)	**142.7%**	*(2)
01411000 19700 PENSION	248,835.00	163,419.00	155,155.00	248,835.00	0.00	**100.0%**	*(1)
01411000 19800 VISION INSURANCE	803.00	1,063.52	714.24	727.92	75.08	**90.7%**	
01411000 19801 DENTAL INSURANCE	3,368.00	4,008.15	3,240.48	5,568.88	(2,200.88)	**165.3%**	*(3)
01411000 19802 LIFE INSURANCE	893.00	898.24	817.20	982.51	(89.51)	**110.0%**	
01411000 19803 AD & D INSURANCE	0.00	33.01	0.00	0.00	0.00		
01411000 19804 LTD INSURANCE	0.00	183.02	0.00	0.00	0.00		
01411000 20000 MATERIALS & SUPPLIES	800.00	626.41	814.95	899.56	(99.56)	**112.4%**	
01411000 23100 VEHICLE FUEL	3,500.00	3,275.41	3,527.05	2,609.19	890.81	**74.5%**	
01411000 23400 VEHICLE OILS & OTHER FLUIDS	400.00	38.70	267.81	379.83	20.17	**95.0%**	
01411000 23810 UNIFORMS	2,750.00	1,708.48	2,716.95	5,952.77	(3,202.77)	**216.5%**	*(4)
01411000 23811 TURN OUT GEAR	1,000.00	0.00	0.00	1,015.04	(15.04)	**101.5%**	
01411000 25100 TIRES & TUBES	1,000.00	0.00	2,100.00	0.00	1,000.00	**0.0%**	
01411000 26000 MINOR EQUIPMENT	4,500.00	17,205.64	10,112.06	4,066.49	433.51	**90.4%**	
01411000 31500 ANNUAL PHYSICAL EXAM	575.00	574.97	0.00	0.00	575.00		
01411000 32000 TELEPHONE EXPENSE	600.00	735.17	707.60	920.45	(320.45)	**153.4%**	
01411000 32400 WIRELESS TELEPHONE EXPENSE	350.00	340.49	389.01	747.10	(397.10)	**213.5%**	
01411000 32500 POSTAGE	10.00	52.44	23.18	20.15	(10.15)	**201.5%**	
01411000 32700 RADIO MAINTENANCE	1,000.00	194.26	420.00	1,027.50	(27.50)	**102.8%**	
01411000 36100 ELECTRICITY	2,500.00	2,541.28	2,221.56	2,497.16	2.84	**99.9%**	
01411000 36200 NATURAL GAS	3,500.00	2,873.31	3,458.12	2,727.45	772.55	**77.9%**	

LINE ITEM	ORIGINAL BUDGET 2015	2013 ACTUAL YTD	2014 ACTUAL YTD	2015 ACTUAL YTD	REMAINING REV/EXP	PCT USED	
01411000 37000 EQUIPMENT MAINTENANCE	5,000.00	8,050.81	3,391.98	6,135.83	(1,135.83)	**122.7%**	
01411000 37300 BUILDING MAINTENANCE	1,500.00	3,012.62	12,273.38	1,498.07	1.93	**99.9%**	
01411000 37430 EQUIPMENT TESTING	4,000.00	1,034.00	1,214.30	3,866.50	133.50	**96.7%**	
01411000 38000 EQUIPMENT LEASING	550.00	480.40	488.50	428.07	121.93	**77.8%**	
01411000 45000 CONTRACTED SERVICES	720.00	166.50	720.00	765.00	(45.00)	**106.3%**	
01411000 46000 TRAINING	1,500.00	1,720.00	1,084.11	1,495.49	4.51	**99.7%**	
01411000 47001 DRUG & ALCOHOL TESTING	150.00	45.00	41.00	359.00	(209.00)		
TOTAL FIRE	822,181.00	781,507.25	746,696.60	807,865.24	14,315.76	**98.3%**	
*(1) Annual costs.							
*(2) Increased cost due to Scott Attenborough Retirement.							
*(3) Premium higher for new provider with equal or better coverage required by CBA.							
*(4) Class A dress uniforms - purchased with contribution.							
01413000 BUILDING INSPECTOR							
01413000 13000 SALARIES	42,931.00	40,645.77	41,857.80	43,414.96	(483.96)	**101.1%**	
01413000 18000 PREMIUM PAY	1,000.00	527.88	589.10	635.00	365.00	**63.5%**	
01413000 19200 FICA	2,917.00	2,689.03	2,759.28	4,367.70	(1,450.70)	**149.7%**	
01413000 19300 MEDICARE	682.00	628.82	645.30	1,021.52	(339.52)	**149.8%**	
01413000 19400 UNEMPLOYMENT COMPENSATION	692.00	734.40	672.88	667.80	24.20	**96.5%**	*(1)
01413000 19500 WORKER'S COMPENSATION	135.00	133.00	202.30	130.20	4.80	**96.4%**	*(1)
01413000 19600 HEALTH INSURANCE	10,070.00	10,085.37	9,824.16	10,446.85	(376.85)	**103.7%**	
01413000 19601 HRA	1,500.00	1,491.23	830.39	1,245.33	254.67	**83.0%**	
01413000 19700 PENSION	2,080.00	2,080.00	2,080.00	2,080.00	0.00	**100.0%**	*(1)
01413000 19800 VISION INSURANCE	54.00	54.00	54.00	137.58	(83.58)	**254.8%**	
01413000 19801 DENTAL INSURANCE	736.00	736.20	736.20	769.87	(33.87)	**104.6%**	
01413000 19802 LIFE INSURANCE	93.00	95.22	99.72	151.34	(58.34)	**162.7%**	
01413000 19803 AD & D INSURANCE	26.00	26.45	27.70	28.19	(2.19)	**108.4%**	
01413000 19804 LTD INSURANCE	0.00	0.00	0.00	43.16	(43.16)		*(1)
01413000 19805 LONGEVITY	3,120.00	3,120.00	3,120.00	6,240.00	(3,120.00)	**200.0%**	*(2)
01413000 20000 MATERIALS & SUPPLIES	500.00	(1.70)	44.53	48.48	451.52	**9.7%**	
01413000 23100 VEHICLE FUEL	550.00	407.53	392.40	172.40	377.60	**31.3%**	
01413000 23810 UNIFORMS CONTRACTED	100.00	84.97	92.95	23.98	76.02	**24.0%**	*(1)
01413000 26000 MINOR EQUIPMENT	1,700.00	0.00	0.00	819.00	881.00	**48.2%**	
01413000 31400 LEGAL SERVICES	250.00	231.00	572.00	374.00	(124.00)	**149.6%**	
01413000 33000 TRANSPORTATION	0.00	0.00	0.00	162.65	(162.65)		
01413000 35000 BONDING	100.00	100.00	100.00	100.00	0.00	**100.0%**	*(1)
01413000 37000 EQUIPMENT MAINTENANCE	500.00	218.27	371.04	32.51	467.49		
01413000 41000 COURT REPORTER FEES	300.00	275.00	121.25	155.00	145.00	**51.7%**	
01413000 42000 DUES/SUBSCRIPTIONS	125.00	125.00	0.00	0.00	125.00	**0.0%**	*(1)
01413000 45000 CONTRACTED SERVICES	1,500.00	500.00	430.00	3,115.00	(1,615.00)	**207.7%**	*(3)
01413000 46000 TRAINING	75.00	0.00	0.00	0.00	75.00	**0.0%**	
01413000 47001 DRUG & ALCOHOL TESTING	50.00	0.00	98.70	0.00	50.00	**0.0%**	
TOTAL BUILDING INSPECTOR	71,786.00	64,987.44	65,721.70	76,382.52	(4,596.52)	**106.4%**	
*(1) Annual Costs.							
*(2) Advance longevity due to PA Labor Relations Board removing this position from the AFSCME Union.							
*(3) $3,000 Brook Street clean-up before demo.							
01414000 PLANNING/ZONING							
01414000 20000 MATERIALS & SUPPLIES	100.00	0.00	0.00	56.03	43.97	**56.0%**	
01414000 31400 LEGAL SERVICES	225.00	99.00	2,569.21	9,105.67	(8,880.67)	**4047.0%**	*(1)
TOTAL PLANNING/ZONING	325.00	99.00	2,569.21	9,161.70	(8,836.70)	**2819.0%**	
*(1) Bromley hearing & appeal.							
01415000 CIVIL DEFENSE							
01415000 13000 SALARIES	7,000.00	6,695.47	6,224.22	4,221.38	2,778.62	**60.3%**	*(1)
01413000 19200 FICA	434.00	381.66	385.90	261.71	172.29	**60.3%**	
01413000 19300 MEDICARE	102.00	89.30	90.30	61.20	40.80	**60.0%**	
01413000 19400 UNEMPLOYMENT COMPENSATION	539.00	571.57	514.79	378.54	160.46	**70.2%**	
01413000 19500 WORKER'S COMPENSATION	415.00	0.00	0.00	0.00	415.00	**0.0%**	
TOTAL CIVIL DEFENSE	8,490.00	7,738.00	7,215.21	4,922.83	3,567.17	**58.0%**	*(2)
*(1) Down to one crossing guard for most of the year.							
*(2) Expenses occur from January - May and September - December. City receives 1/2 reimbursement from TASD.							
01421000 HEALTH INSPECTOR							
01421000 45000 CONTRACTED SERVICES	2,100.00	1,928.30	1,984.76	1,939.88	160.12	**92.4%**	*(1)

LINE ITEM	ORIGINAL BUDGET 2015	2013 ACTUAL YTD	2014 ACTUAL YTD	2015 ACTUAL YTD	REMAINING REV/EXP	PCT USED	
TOTAL HEALTH INSPECTOR	2,100.00	1,928.30	1,984.76	1,939.88	160.12	**92.4%**	
*(1) 41 Inspections, 10 Re-Inspections + mileage.							
01430000 PUBLIC WORKS							
01430000 13000 SALARIES	368,121.00	354,821.79	355,208.15	374,540.12	(6,419.12)	**101.7%**	*(1)
01430000 18000 PREMIUM PAY	10,000.00	8,905.68	10,284.12	12,325.99	(2,325.99)	**123.3%**	*(2)
01430000 19200 FICA	24,160.00	22,877.81	23,460.65	23,836.85	323.15	**98.7%**	
01430000 19300 MEDICARE	5,650.00	5,402.03	5,486.82	5,574.67	75.33	**98.7%**	
01430000 19400 UNEMPLOYMENT COMPENSATION	6,229.00	7,062.20	6,086.64	6,010.22	218.78	**96.5%**	
01430000 19500 WORKER'S COMPENSATION	18,126.00	11,781.00	19,374.90	20,629.04	(2,503.04)	**113.8%**	*(3)
01430000 19600 HEALTH INSURANCE	76,896.00	64,343.37	67,502.78	74,709.47	2,186.53	**97.2%**	
01430000 19601 HRA	11,250.00	6,625.14	6,679.74	4,330.59	6,919.41	**38.5%**	
01430000 19700 PENSION	18,720.00	18,720.00	17,951.64	17,752.00	968.00	**94.8%**	
01430000 19800 VISION INSURANCE	535.00	554.04	521.28	453.66	81.34	**84.8%**	
01430000 19801 DENTAL INSURANCE	6,031.00	6,152.85	6,017.28	5,841.20	189.80	**96.9%**	
01430000 19802 LIFE INSURANCE	791.00	937.98	926.04	1,133.41	(342.41)	**143.3%**	
01430000 19803 AD & D INSURANCE	220.00	260.55	257.22	242.42	(22.42)	**110.2%**	
01430000 19804 LTD INSURANCE	384.00	320.95	333.46	341.20	42.80	**88.9%**	
01430000 19805 LONGEVITY	13,790.00	14,740.00	15,400.00	13,670.00	120.00	**99.1%**	
01430000 20000 MATERIALS & SUPPLIES	5,000.00	2,681.26	2,804.98	3,264.94	1,735.06	**65.3%**	
01430000 23100 VEHICLE FUEL	24,000.00	19,339.65	22,316.27	14,690.71	9,309.29	**61.2%**	
01430000 23400 VEHICLE OILS & OTHER FLUIDS	3,000.00	1,839.53	2,349.66	1,524.14	1,475.86	**50.8%**	
01430000 23810 UNIFORMS CONTRACTED	3,500.00	2,908.52	2,611.69	3,235.15	264.85	**92.4%**	
01430000 25100 TIRES & TUBES	3,500.00	1,992.78	2,478.64	3,662.92	(162.92)	**104.7%**	
01430000 26000 MINOR EQUIPMENT	1,500.00	954.01	452.41	1,060.79	439.21	**70.7%**	
01430000 26100 SAFETY EQUIPMENT	1,000.00	1,237.38	583.67	797.74	202.26	**79.8%**	
01430000 32000 TELEPHONE EXPENSE	1,300.00	1,180.39	1,480.01	1,696.88	(396.88)	**130.5%**	
01430000 32400 WIRELESS TELEPHONE EXPENSE	700.00	682.41	681.89	850.76	(150.76)	**121.5%**	
01430000 32700 RADIO MAINTENANCE	750.00	532.00	23.50	322.75	427.25	**43.0%**	
01430000 33000 TRANSPORTATION	100.00	65.54	0.00	108.10	(8.10)	**108.1%**	
01430000 36100 ELECTRICITY	5,000.00	4,750.26	4,145.96	4,353.44	646.56	**87.1%**	
01430000 36200 NATURAL GAS	12,000.00	9,276.41	11,601.06	9,030.95	2,969.05	**75.3%**	
01430000 37300 BUILDING MAINTENANCE	3,000.00	1,525.75	1,547.25	2,336.75	663.25	**77.9%**	
01430000 38000 EQUIPMENT LEASING	3,500.00	3,195.76	3,635.54	3,459.74	40.26	**98.8%**	
01430000 38400 RENTALS	100.00	0.00	0.00	0.00	100.00	**0.0%**	
01430000 45000 CONTRACTED SERVICES	1,500.00	1,207.74	963.32	751.24	748.76	**50.1%**	
01430000 46000 TRAINING	500.00	0.00	0.00	10.00	490.00	**2.0%**	
01430000 47001 DRUG & ALCOHOL TESTING	500.00	187.40	505.50	393.00	107.00	**78.6%**	
TOTAL PUBLIC WORKS	631,353.00	577,062.18	593,672.07	612,940.84	18,412.16	**97.1%**	
*(1) New hire last quarter of the year.							
*(2) Increased costs sue to harsh winter (Feb, Mar, Apr)							
*(3) Increased cost with additional employee.							
01431000 STREET CLEANING							
01431000 20000 MATERIALS & SUPPLIES	4,500.00	695.10	4,323.79	4,380.85	119.15	**97.4%**	
01431000 37000 EQUIPMENT MAINTENANCE	2,500.00	1,339.97	2,450.87	0.00	2,500.00	**0.0%**	
01431000 47140 SMALL BORROWING PRINCIPLE	0.00	24,034.86	0.00	0.00	0.00		
TOTAL STREET CLEANING	7,000.00	26,069.93	6,774.66	4,380.85	2,619.15	**62.6%**	
01432000 SNOW REMOVAL							
01432000 20000 MATERIALS & SUPPLIES	55,000.00	51,542.95	51,653.17	48,787.97	6,212.03	**88.7%**	
01432000 45000 CONTRACTED SERVICES	1,000.00	0.00	960.00	1,445.00	(445.00)	**144.5%**	*(1)
TOTAL SNOW REMOVAL	56,000.00	51,542.95	52,613.17	50,232.97	5,767.03	**89.7%**	
*(1) Downtown snow removal April 9th.							

SALT PURCHASE HISTORY	YEAR	
	2003	51,087.34
	2004	27,335.27
	2005	43,217.58
	2006	17,290.53
	2007	31,753.21
	2008	38,324.91
	2009	27,426.65
	2010	49,691.19
	2011	32,174.85
	2013	42,690.85

LINE ITEM	ORIGINAL BUDGET 2015	2013 ACTUAL YTD	2014 ACTUAL YTD	2015 ACTUAL YTD	REMAINING REV/EXP	PCT USED	
	2014	44,507.08					
	2015	30,119.34					
01433000 STREET SIGNS & MARKINGS							
01433000 20000 MATERIALS & SUPPLIES	7,500.00	482.99	608.72	4,967.61	2,532.39	**66.2%**	
01433000 27000 TRAFFIC SIGNS	2,500.00	0.00	1,745.84	844.32	1,655.68	**33.8%**	
01433000 36100 ELECTRICITY	4,500.00	4,294.27	4,148.69	4,765.20	(265.20)	**105.9%**	
01433000 37600 TRAFFIC SIGNAL MAINTENANCE	10,500.00	1,933.76	7,009.09	5,401.13	5,098.87	**51.4%**	
TOTAL STREET SIGNS & MARKINGS	25,000.00	6,711.02	13,512.34	15,978.26	9,021.74	**63.9%**	
01434000 STREET LIGHTING							
01434000 36010 PARK LIGHTING	2,500.00	2,456.37	2,447.87	2,750.26	(250.26)	**110.0%**	
01434000 36100 ELECTRICITY	67,000.00	66,534.65	56,804.88	72,551.63	(5,551.63)	**108.3%**	
01434000 37100 REPAIRS/MAINTENANCE	2,000.00	0.00	2,663.96	0.00	2,000.00		
TOTAL STREET LIGHTING	71,500.00	68,991.02	61,916.71	75,301.89	(3,801.89)	**105.3%**	
01435000 SIDEWALKS/CROSSWALKS							
01435000 20000 MATERIALS & SUPPLIES	4,500.00	4,561.35	773.38	3,632.54	867.46	**80.7%**	
TOTAL SIDEWALKS/CROSSWALKS	4,500.00	4,561.35	773.38	3,632.54	867.46	**80.7%**	
01437000 MACHINERY REPAIR							
01437000 37000 EQUIPMENT MAINTENANCE	18,000.00	13,150.00	20,114.23	13,662.67	4,337.33	**75.9%**	*(1)
01437000 45000 CONTRACTED SERVICES	200.00	0.00	0.00	0.00	200.00	**0.0%**	
TOTAL MACHINERY REPAIR	18,200.00	13,150.00	20,114.23	13,662.67	4,537.33	**75.1%**	
*(1) Overage is for replacing fuel injectors on Truck 4 - $3,851 and Flywheel for Truck 19.							
01438000 STREET MAINTENANCE							
01438000 20000 MATERIALS & SUPPLIES	24,000.00	11,300.36	16,807.88	13,694.07	10,305.93	**57.1%**	
01438000 45000 CONTRACTED SERVICES	65,000.00	25,888.03	23,862.39	61,999.72	3,000.28	**95.4%**	*(1)
TOTAL STREET MAINTENANCE	89,000.00	37,188.39	40,670.27	75,693.79	13,306.21	**85.0%**	
*(1) Paving Program bulk paid from the Liquid Fuels Fund.							
01439000 STREETS & BRIDGES							
01439000 20000 MATERIALS & SUPPLIES	0.00	0.00	310.50	0.00	0.00		
01439000 45000 CONTRACTED SERVICES	1,200.00	994.06	1,045.19	762.88	437.12	**63.6%**	
TOTAL STREETS & BRIDGES	1,200.00	994.06	1,355.69	762.88	437.12	**63.6%**	
01450000 PARKS & RECREATION							
01450000 13000 SALARIES	38,064.00	15,824.16	36,493.12	38,041.52	22.48	**99.9%**	
01430000 18000 PREMIUM PAY	250.00	0.00	198.02	584.48	(334.48)	**233.8%**	
01430000 19200 FICA	2,375.00	955.96	2,153.85	2,242.50	132.50	**94.4%**	
01430000 19300 MEDICARE	556.00	223.56	503.76	524.46	31.54	**94.3%**	
01430000 19400 UNEMPLOYMENT COMPENSATION	692.00	372.40	710.54	667.80	24.20	**96.5%**	
01430000 19500 WORKER'S COMPENSATION	2,271.00	661.00	3,936.71	2,286.96	(15.96)	**100.7%**	
01430000 19600 HEALTH INSURANCE	10,985.00	5,271.05	10,727.84	10,446.85	538.15	**95.1%**	
01430000 19601 HRA	1,500.00	43.13	1,098.21	401.79	1,098.21	**26.8%**	
01430000 19700 PENSION	2,080.00	840.00	2,080.00	2,080.00	0.00	**100.0%**	
01430000 19800 VISION INSURANCE	54.00	22.50	54.00	49.50	4.50	**91.7%**	
01430000 19801 DENTAL INSURANCE	736.00	306.75	736.20	0.00	736.00	**0.0%**	
01430000 19802 LIFE INSURANCE	82.00	22.68	71.28	98.54	(16.54)	**120.2%**	
01430000 19803 AD & D INSURANCE	23.00	6.30	19.80	21.26	1.74	**92.4%**	
01450000 20000 MATERIALS & SUPPLIES	3,000.00	3,725.23	3,502.03	3,025.01	(25.01)	**100.8%**	
01450000 23100 VEHICLE FUEL	3,000.00	1,976.08	2,787.58	2,253.69	746.31	**75.1%**	
01450000 23400 VEHICLE OILS & OTHER FLUIDS	250.00	1,976.08	0.00	18.98	231.02	**7.6%**	
01450000 23810 UNIFORMS CONTRACTED	200.00	769.95	353.05	365.62	(165.62)	**182.8%**	
01450000 25100 TIRES & TUBES	0.00	0.00	0.00	655.80	(655.80)		*(1)
01450000 26000 MINOR EQUIPMENT	1,500.00	2,349.96	1,033.30	1,008.21	491.79	**67.2%**	
01450000 31500 ANNUAL PHYSICAL EXAM	0.00	110.00	0.00	0.00	0.00		
01450000 32400 WIRELESS TELEPHONE	400.00	257.01	376.57	387.43	12.57	**96.9%**	
01450000 37000 EQUIPMENT MAINTENANCE	2,750.00	2,164.44	3,795.67	3,601.83	(851.83)	**131.0%**	*(2)
01450000 37100 LIGHTING REPAIR & MAINTENANCE	750.00	2,164.44	1,817.55	386.00	364.00	**51.5%**	
01450000 37200 POOL MAINTENANCE & MATERIALS	2,000.00	4,338.50	5,446.96	1,479.99	520.01	**74.0%**	
01450000 37300 BUILDING MAINTENANCE	7,250.00	3,407.76	8,660.96	6,312.26	937.74		

LINE ITEM	ORIGINAL BUDGET 2015	2013 ACTUAL YTD	2014 ACTUAL YTD	2015 ACTUAL YTD	REMAINING REV/EXP	PCT USED	
01450000 42000 DUES & SUBSCRIPTIONS	35.00	0.00	70.00	35.00	0.00		
01450000 45000 CONTRACTED SERVICES	1,500.00	585.69	1,425.24	0.00	1,500.00	**0.0%**	
01450000 46000 TRAINING	250.00	45.00	148.73	180.00	70.00	**72.0%**	
01450000 47001 DRUG & ALCOHOL TESTING	50.00	45.00	107.00	0.00	50.00	**0.0%**	
TOTAL PARKS & RECREATION	82,603.00	48,464.63	88,307.97	77,155.48	5,447.52	**93.4%**	
*(1) Truck #6 - Tires							
*(2) Mostly Steiner parts and repairs							
01452000 RECREATION SERVICES							
01452000 50000 CONTRIBUTION	25,000.00	12,500.00	25,000.00	25,000.00	0.00	**100.0%**	
01452000 50010 TASD CONTRIBUTION	0.00	7,421.49	0.00	0.00	0.00		
TOTAL RECREATION SERVICES	25,000.00	19,921.49	25,000.00	25,000.00	0.00	**100.0%**	
01453000 CRAWFORD COUNTY CONTRIBUTION							
01453000 50000 CONTRIBUTION	0.00	0.00	0.00	0.00	0.00		
TOTAL CRAWFORD COUNTY CONTRIBUTION	0.00	0.00	0.00	0.00	0.00		
01455000 SHADE TREE COMMISSION							
01455000 45000 CONTRACTED SVCS - EMERG REMOVAL	2,000.00	2,000.00	1,500.00	1,300.00	700.00	**65.0%**	
01455000 50000 CONTRIBUTION	10,000.00	10,000.00	10,000.00	10,000.00	0.00	**100.0%**	
TOTAL SHADE TREE COMMISSION	12,000.00	12,000.00	11,500.00	11,300.00	700.00	**94.2%**	
01456000 LIBRARY							
01456000 50000 CONTRIBUTION	5,000.00	5,000.00	5,000.00	5,000.00	0.00	**100.0%**	
01456000 50020 CONTRIBUTION-READ PROGRAM	400.00	400.00	400.00	400.00	0.00	**100.0%**	
TOTAL LIBRARY	5,400.00	5,400.00	5,400.00	5,400.00	0.00	**100.0%**	
01472000 DEBT RETIREMENT							
01472000 47140 SMALL BORROWING PRINCIPAL	0.00	0.00	0.00	0.00	0.00		*(1)
01472000 47240 SMALL BORROWING INTEREST	0.00	0.00	0.00	0.00	0.00		
TOTAL DEBT RETIREMENT	0.00	0.00	0.00	0.00	0.00		
*(1) There is no general fund debt.							
01481000 INTERGOVERNMENTAL EXPENDITURE							
01481000 53000 GOVERNMENT SUBSIDY	1,175.00	1,175.00	1,175.00	1,175.00	0.00	**100.0%**	
TOTAL INTERGOVERNMENTAL EXPENDITURE	1,175.00	1,175.00	1,175.00	1,175.00	0.00	**100.0%**	
01482000 RETIREMENT/EMPLOYEE BUYBACK							
01482000 17800 RETIREMENT BUYBACK	10,000.00	0.00	10,349.02	48,871.55	(38,871.55)	**488.7%**	*(1)
TOTAL RETIREMENT/EMPLOYEE BUYBACK	10,000.00	0.00	10,349.02	48,871.55	(38,871.55)	**488.7%**	
*(1) Attenborough, Dilly, & Lorenx Buybacks							
01483000 ADMINISTRATIVE FEES							
01483000 19701 PENSION ADMINISTRATION FEES	2,000.00	3,835.68	1,114.83	1,026.00	974.00	**51.3%**	
01483000 19702 HEALTH INSURANCE FEES	1,500.00	1,063.73	1,575.18	4,015.27	(2,515.27)	**267.7%**	*(1)
01483000 19703 BANK SERVICE CHARGES	750.00	927.74	852.24	604.08	145.92	**80.5%**	*(2)
01483000 47001 DRUG & ALCOHOL ADMIN FEE	0.00	0.00	0.00	250.00	(250.00)		*(2)
TOTAL ADMINISTRATIVE FEES	4,250.00	5,827.15	3,542.25	5,895.35	(1,645.35)	**138.7%**	
*(1) Obamacare - Transitional Reinsurance Fee (TRF) was not budgeted.							
01486000 INSURANCE							
01486000 35100 UMBRELLA/LIABILITY	12,399.00	16,872.00	12,399.00	15,088.00	(2,689.00)	**121.7%**	*(1)
01486000 35200 FLEET INSURANCE	3,827.00	4,823.00	3,827.00	3,983.00	(156.00)	**104.1%**	*(1)
01486000 35400 PUBLIC OFFICIAL LIABILITY	1,661.00	2,192.00	1,661.00	1,569.00	92.00	**94.5%**	*(1)
01486000 35600 APPRAISAL	700.00	608.33	235.00	235.00	465.00	**33.6%**	
01486000 35700 LAW ENFORCEMENT LIABILITY	7,940.00	11,902.00	7,940.00	11,996.00	(4,056.00)	**151.1%**	*(1)
01486000 35900 HEART/LUNG INSURANCE	0.00	19,121.00	11,782.00	0.00	0.00		*(1)
TOTAL INSURANCE	26,527.00	55,518.33	37,844.00	32,871.00	(6,344.00)	**123.9%**	
*(1) Rates not received from Penn Prime until December.							

LINE ITEM	ORIGINAL BUDGET 2015	2013 ACTUAL YTD	2014 ACTUAL YTD	2015 ACTUAL YTD	REMAINING REV/EXP	PCT USED
01492000 INTERFUND TRANSFERS						
01492000 49230 TO CAPITAL FUND	136,656.00	40,000.00	0.00	136,656.00	0.00	
TOTAL INTERFUND TRANSFERS	136,656.00	40,000.00	0.00	136,656.00	0.00	
01499000 CONTINGENCY						
01499000 49900 CONTINGENCY RESERVE	12,687.00	40,011.63	15,292.85	13,959.35	(1,272.35)	**110.0%** *(1)
TOTAL CONTINGENCY	12,687.00	40,011.63	15,292.85	13,959.35	(1,272.35)	**110.0%**
*(1) $4,260 - Shade Tree Removals, $2,320 - Refinish Bldg Inspector Vehicle, $2,360 - Electrical @ TFD for washer/dryer.						
GENERAL FUND - TOTAL REVENUES	**3,916,909**	**3,508,115**	**3,834,043**	**3,947,588**	**-30,679**	**100.8%**
GENERAL FUND - TOTAL EXPENSES	**3,916,909**	**3,439,286**	**3,418,772**	**4,014,311**	**-97,402**	**102.5%**

End of Year Fund Balance	**68,829**	**415,271**	**-66,723**

* We need approximately $300,000 to make it through the 1st Quarter of each year without the need for a Tax Anticipation Note (TAN) or interfund borrowing which is supported under the recent Third Class City Code rewrite.

02 REFUSE

02000341 INTEREST INCOME						
02000341 03410 INTEREST INCOME	175.00	176.30	213.33	180.82	(5.82)	**103.3%**
TOTAL INTEREST INCOME	175.00	176.30	213.33	180.82	(5.82)	**103.3%**
02000354 STATE GRANT						
02000354 03541 STATE OPERATING GRANT	5,500.00	5,873.00	5,934.00	5,637.00	(137.00)	**102.5%**
TOTAL STATE GRANT	5,500.00	5,873.00	5,934.00	5,637.00	(137.00)	**102.5%**
02000365 REFUSE COLLECTION (FROM CUSTOMERS)						
02000365 03650 REFUSE REVENUE	393,500.00	393,467.68	384,086.18	386,326.04	7,173.96	**98.2%**
TOTAL REFUSE COLLECTION	393,500.00	393,467.68	384,086.18	386,326.04	7,173.96	**98.2%**
02000380 MISCELLANEOUS REVENUE						
02000380 03800 MISCELLANEOUS REVENUE	200.00	210.00	200.00	169.00	31.00	**84.5%**
TOTAL MISCELLANEOUS REVENUE	200.00	210.00	200.00	169.00	31.00	**84.5%**
02427000 REFUSE COLLECTION (CONTRACT)						
02427000 26000 MINOR EQUIPMENT	500.00	0.00	0.00	492.42	7.58	
02427000 30000 RETAINER	2,250.00	2,250.00	2,250.00	2,250.00	0.00	**100.0%**
02427000 31100 AUDIT SERVICE	3,263.00	3,262.50	3,262.50	3,262.50	0.50	**100.0%**
02427000 32500 POSTAGE	4,500.00	4,067.34	4,256.09	4,097.42	402.58	**91.1%**
02427000 34200 PRINTING	800.00	783.48	856.99	409.57	390.43	**51.2%**
02427000 38000 EQUIPMENT LEASING	400.00	352.85	394.20	1,355.40	(955.40)	**338.9%** *(1)
02427000 45000 CONTRACTED SERVICES	310,500.00	288,027.17	287,163.59	275,038.96	35,461.04	**88.6%**
TOTAL REFUSE COLLECTION	322,213.00	298,743.34	298,183.37	286,906.27	35,299.15	**89.0%**
*(1) Added 1/3 split (Water/Sewer/Refuse) for mailing system and copies.						
02483000 ADMINISTRATIVE FEES						
02483000 19703 BANK SVC CHARGES	75.00	73.30	72.64	88.08	(13.08)	**117.4%**
TOTAL ADMINISTRATIVE FEES	75.00	73.30	72.64	88.08	(13.08)	**117.4%**
02492000 INTERFUND TRANSFERS						
02492000 49201 TO GENERAL FUND	76,410.00	69,300.00	74,750.00	76,410.00	0.00	**100.0%**
TOTAL INTERFUND TRANSFERS	76,410.00	69,300.00	74,750.00	76,410.00	0.00	**100.0%**
02499000 CONTINGENCY						
02499000 49900 CONTINGENCY RESERVE	677.00	326.00	446.68	200.76	476.24	**29.7%**

LINE ITEM	ORIGINAL BUDGET 2015	2013 ACTUAL YTD	2014 ACTUAL YTD	2015 ACTUAL YTD	REMAINING REV/EXP	PCT USED
TOTAL CONTINGENCY	677.00	326.00	446.68	200.76	476.24	**29.7%**
REFUSE FUND - TOTAL REVENUES	**399,375**	**399,727**	**390,434**	**392,313**	**7,062**	**98.2%**
REFUSE FUND - TOTAL EXPENSES	**399,375**	**368,443**	**373,453**	**363,605**	**35,770**	**91.0%**
End of Year Fund Balance		**31,284**	**16,981**	**28,708**		

* A contracted rate increase of $ .41 per unit started 7/1/2015. We will be able to use Fund Balance to absorb that increase and avoid passing it on to our residents. Expenses are approximately $30,000/month. New contract will start 7/1/2016.

06 WATER

06000341 INTEREST INCOME							
06000341 03410 INTEREST INCOME	700.00	574.88	590.96	517.53	182.47	**73.9%**	
TOTAL INTEREST INCOME	700.00	574.88	590.96	517.53	182.47	**73.9%**	
06000355 STATE REIMBURSEMENT							
06000355 03552 PENSION STATE AID	16,000.00	13,595.00	11,618.04	11,762.49	4,237.51	**73.5%**	
TOTAL STATE REIMBURSEMENT	16,000.00	13,595.00	11,618.04	11,762.49	4,237.51	**73.5%**	
06000365 HEALTH CARE CONTRIBUTIONS							
06000365 03654 HEALTH CARE CONTRIBUTIONS	3,700.00	2,660.56	3,195.26	3,649.22	50.78	**98.6%**	*(1)
TOTAL HEALTH CARE CONTRIBUTIONS	3,700.00	2,660.56	3,195.26	3,649.22	50.78	**98.6%**	
*(1) % received from employees. Most departments pay 10% of their annual premium.							
06000378 WATER SERVICE FEES							
06000378 03780 WATER REVENUE	833,000.00	737,050.60	769,053.47	855,935.75	(22,935.75)	**102.8%**	*(1)
06000378 03900 BULK WATER SALES	2,000.00	107,015.28	85,107.88	2,518.72	(518.72)	**125.9%**	*(2)
06000378 03901 CONNECT/DISCONNECT FEES	850.00	0.00	850.00	1,050.00	(200.00)	**123.5%**	
06000378 03902 NEW ACCOUNT/MOVING FEE	2,000.00	1,937.50	2,150.00	2,175.00	(175.00)	**108.8%**	
06000378 03905 BULK SUPPLY	0.00	0.00	0.00	0.00	0.00		
TOTAL WATER SERVICE FEES	837,850.00	846,003.38	857,161.35	861,679.47	(23,829.47)	**102.8%**	
*(1) Regular Customer charges & Pleasantville Bulk							
*(2) Individual Bulk Truck Water Sales.							
06000380 MISCELLANEOUS REVENUE							
06000380 03800 MISCELLANEOUS REVENUE	2,500.00	2,688.83	596.94	422.89	2,077.11	**16.9%**	*(1)
06000380 03802 DIVIDENDS	0.00	0.00	0.00	0.00	0.00		
TOTAL MISCELLANEOUS REVENUE	2,500.00	2,688.83	596.94	422.89	2,077.11	**16.9%**	
*(1) Enernoc and meter bottom charges.							
06000385 REIMBURSED EXPENSES							
06000385 03850 REIMBURSED EXPENSES	0.00	5,312.48	1.90	0.00	0.00		
TOTAL REIMBURSED EXPENSES	0.00	5,312.48	1.90	0.00	0.00		
06000392 WATER FUND TRANSFERS							
06000392 39230 FROM CAPITAL FUND	0.00	0.00	81,652.41	80,917.65	(80,917.65)		*(1)
TOTAL WATER FUND TRANSFERS	0.00	0.00	81,652.41	80,917.65	(80,917.65)		
*(1) Auditor AJE to receive Capital Fixed Assets - $80,917.65							
06000396 BUDGET RESERVE							
06000396 03960 BUDGET RESERVE	0.00	0.00	0.00	0.00	0.00		
TOTAL CARRYOVER	0.00	0.00	0.00	0.00	0.00		
06430000 WATER ADMINISTRATION							
06430000 13000 SALARIES	37,107.00	31,003.33	32,706.00	45,070.32	(7,963.32)	**121.5%**	*(1)
06430000 18000 PREMIUM PAY	100.00	32.88	80.03	239.99	(139.99)	**240.0%**	*(1)
06430000 19200 FICA	2,307.00	1,856.81	1,957.82	2,698.36	(391.36)	**117.0%**	*(1)

LINE ITEM	ORIGINAL BUDGET 2015	2013 ACTUAL YTD	2014 ACTUAL YTD	2015 ACTUAL YTD	REMAINING REV/EXP	PCT USED	
06430000 19300 MEDICARE	540.00	434.42	457.73	631.14	(91.14)	**116.9%**	*(1)
06430000 19400 UNEMPLOYMENT COMPENSATION	692.00	844.24	672.87	847.59	(155.59)	**122.5%**	*(1)
06430000 19500 WORKER'S COMPENSATION	819.00	519.00	1,080.18	1,162.52	(343.52)	**141.9%**	*(1)
06430000 19600 HEALTH INSURANCE	10,528.00	10,487.31	9,863.14	10,895.35	(367.35)	**103.5%**	*(1)
06430000 19601 HRA	1,500.00	924.26	699.82	33.20	1,466.80	**2.2%**	
06430000 19700 PENSION	2,080.00	1,944.00	1,560.00	2,200.00	(120.00)	**105.8%**	*(1)
06430000 19800 VISION INSURANCE	54.00	51.75	42.75	57.68	(3.68)	**106.8%**	*(1)
06430000 19801 DENTAL INSURANCE	736.00	705.41	582.73	758.11	(22.11)	**103.0%**	*(1)
06430000 19802 LIFE INSURANCE	85.00	60.93	77.49	113.50	(28.50)	**133.5%**	*(1)
06430000 19803 AD & D INSURANCE	21.00	16.86	21.46	19.40	1.60	**92.4%**	*(1)
06430000 20000 MATERIALS & SUPPLIES	100.00	81.06	72.67	136.28	(36.28)	**136.3%**	
06430000 23810 UNIFORMS CONTRACTED	250.00	124.71	0.00	0.00	250.00	**0.0%**	
06430000 26000 MINOR EQUIPMENT	3,000.00	0.00	0.00	3,365.92	(365.92)	**112.2%**	*(2)
06430000 30000 RETAINER	2,250.00	2,250.00	2,250.00	2,250.00	0.00	**100.0%**	
06430000 31100 AUDIT SERVICE	3,263.00	3,262.50	3,262.50	3,262.50	0.50	**100.0%**	
06430000 31400 LEGAL SERVICES	1,050.00	517.75	0.00	104.11	945.89	**9.9%**	
06430000 32400 WIRELESS TELEPHONE	250.00	170.20	170.48	246.35	3.65	**98.5%**	
06430000 32500 POSTAGE	4,000.00	4,087.66	4,274.04	4,097.42	(97.42)	**102.4%**	
06430000 34200 PRINTING	800.00	783.48	857.00	417.51	382.49	**52.2%**	
06430000 35000 BONDING	50.00	50.00	50.00	50.00	0.00	**100.0%**	
06430000 37400 COMPUTER MAINTENANCE	0.00	0.00	0.00	110.00	(110.00)		
06430000 38000 EQUIPMENT LEASING	1,500.00	1,141.87	1,154.57	981.33	518.67	**65.4%**	
06430000 42000 DUES/SUBSCRIPTIONS	700.00	694.00	701.00	708.00	(8.00)	**101.1%**	
06430000 45000 CONTRACTED SERVICES	10,000.00	5,570.47	8,286.27	13,263.37	(3,263.37)	**132.6%**	*(3)
06430000 47001 DRUG & ALCOHOL TESTING	0.00	0.00	0.00	35.00	(35.00)		
TOTAL WATER ADMINISTRATION	83,782.00	67,614.90	70,880.55	93,754.95	(9,972.95)	**111.9%**	
*(1) New Director hired 8/3/15							
*(2) Computer installations							
*(3) VPN device installation							
06436000 FIRE HYDRANTS							
06436000 20000 MATERIALS & SUPPLIES	5,000.00	6,926.72	2,437.55	18,648.09	(13,648.09)	**373.0%**	*(1)
TOTAL FIRE HYDRANTS	5,000.00	6,926.72	2,437.55	18,648.09	(13,648.09)	**373.0%**	
*(1) Mostly new Hydrants							
06448000 WATER PUMPING							
06448000 13000 SALARIES	78,083.00	78,940.16	78,779.90	80,118.08	(2,035.08)	**102.6%**	*(1)
06448000 18000 PREMIUM PAY	5,500.00	5,868.88	5,632.37	9,028.42	(3,528.42)	**164.2%**	
06448000 19200 FICA	5,346.00	5,419.24	4,878.55	5,445.99	(99.99)	**101.9%**	
06448000 19300 MEDICARE	1,250.00	1,267.48	1,140.94	1,273.69	(23.69)	**101.9%**	
06448000 19400 UNEMPLOYMENT COMPENSATION	1,384.00	1,468.80	2,018.63	1,335.60	48.40	**96.5%**	*(2)
06448000 19500 WORKER'S COMPENSATION	3,442.00	2,850.00	5,252.01	5,095.24	(1,653.24)	**148.0%**	*(2)
06448000 19600 HEALTH INSURANCE	20,140.00	19,295.22	19,127.34	15,513.62	4,626.38	**77.0%**	
06448000 19601 HRA	3,000.00	1,784.22	2,552.31	1,450.88	1,549.12	**48.4%**	
06448000 19700 PENSION	4,160.00	4,144.00	4,048.00	4,160.00	0.00	**100.0%**	
06448000 19800 VISION INSURANCE	108.00	108.00	103.50	108.00	0.00	**100.0%**	
06448000 19801 DENTAL INSURANCE	1,472.00	1,472.40	1,411.05	1,472.40	(0.40)	**100.0%**	
06448000 19802 LIFE INSURANCE	169.00	183.60	159.63	209.12	(40.12)	**123.7%**	
06448000 19803 AD & D INSURANCE	47.00	51.00	44.25	45.38	1.62	**96.6%**	
06448000 19805 LONGEVITY	2,640.00	5,540.00	2,530.00	2,640.00	0.00	**100.0%**	*(2)
06448000 20000 MATERIALS & SUPPLIES	4,000.00	6,064.37	4,716.84	15,578.85	(11,578.85)	**389.5%**	
06448000 22500 LAB TESTING	12,000.00	5,235.30	7,807.80	3,936.29	8,063.71	**32.8%**	
06448000 23100 VEHICLE FUEL	4,000.00	4,007.93	3,126.88	2,687.25	1,312.75	**67.2%**	
06448000 23400 VEHICLE OILS & OTHER FLUIDS	450.00	230.78	0.00	53.50	396.50	**11.9%**	
06448000 23810 UNIFORMS CONTRACTED	1,000.00	1,286.08	1,240.83	1,182.39	(182.39)	**118.2%**	
06448000 26000 TIRES & TUBES	600.00	0.00	418.00	80.00	520.00	**13.3%**	
06448000 26000 MINOR EQUIPMENT	600.00	534.83	37.80	2,740.00	(2,140.00)	**456.7%**	*(3)
06448000 31300 ENGINEERING	2,000.00	2,117.50	0.00	0.00	2,000.00	**0.0%**	
06448000 32000 TELEPHONE EXPENSE	300.00	330.62	272.54	329.81	(29.81)	**109.9%**	
06448000 32500 POSTAGE	100.00	0.00	58.95	4.96	95.04	**5.0%**	
06448000 33000 TRANSPORTATION	250.00	190.41	174.44	75.04	174.96	**30.0%**	*(4)
06448000 36020 WATER PUMPING POWER	100,000.00	88,175.40	88,175.40	83,321.62	16,678.38	**83.3%**	
06448000 36100 ELECTRICITY	15,000.00	13,836.05	7,667.89	11,194.19	3,805.81	**74.6%**	
06448000 36200 NATURAL GAS	4,500.00	3,443.83	3,443.83	3,384.13	1,115.87	**75.2%**	
06448000 37000 EQUIPMENT MAINTENANCE	8,000.00	3,474.61	3,474.61	3,579.46	4,420.54	**44.7%**	
06448000 37300 BUILDING MAINTENANCE	5,000.00	3,049.29	3,049.29	2,576.89	2,423.11	**51.5%**	
06448000 45000 CONTRACTED SERVICES	12,000.00	11,184.03	11,184.03	15,965.90	(3,965.90)	**133.0%**	*(5)
06448000 46000 TRAINING	750.00	601.01	601.01	664.65	85.35	**88.6%**	

LINE ITEM	ORIGINAL BUDGET 2015	2013 ACTUAL YTD	2014 ACTUAL YTD	2015 ACTUAL YTD	REMAINING REV/EXP	PCT USED
06448000 47001 DRUG & ALCOHOL TESTING	50.00	0.00	0.00	84.00	(34.00)	
TOTAL WATER PUMPING	297,341.00	272,155.04	263,128.62	275,335.35	22,005.65	**92.6%**
*(1) Includes compensated absences.						
*(2) Annual cost.						
*(3) 2" ported liquid ring pump						
*(4) PW Director mileage reimbursement for seminars.						
*(5) $11,011 - Mark Anderson - Electrical						
06449000 WATER LINE MAINTENANCE						
06449000 20000 MATERIALS & SUPPLIES	45,000.00	48,889.83	62,110.81	47,832.21	(2,832.21)	**106.3%** *(1)
06449000 23100 VEHICLE FUEL	6,000.00	3,176.79	4,815.36	3,407.41	2,592.59	**56.8%**
06449000 23810 UNIFORMS CONTRACTED	1,562.00	1,200.27	937.18	798.66	763.34	**51.1%**
06449000 25100 TIRES & TUBES	1,000.00	343.49	122.36	476.26	523.74	**47.6%**
06449000 26000 MINOR EQUIPMENT	4,000.00	3,624.17	2,933.35	1,111.93	2,888.07	**27.8%**
06449000 26100 SAFETY EQUIPMENT	600.00	284.40	347.61	273.46	326.54	**45.6%**
06449000 37000 EQUIPMENT MAINTENANCE	2,500.00	1,121.12	1,081.20	5,331.78	(2,831.78)	**213.3%**
06449000 45000 CONTRACTED SERVICES	10,000.00	1,027.37	12,476.68	18,241.90	(8,241.90)	**182.4%** *(2)
06449000 46000 TRAINING	600.00	575.00	510.00	484.66	115.34	**80.8%**
06449000 47001 DRUG & ALCOHOL TESTING	50.00	0.00	0.00	95.00	(45.00)	
TOTAL WATER LINE MAINTENANCE	71,312.00	60,242.44	85,334.55	78,053.27	(6,741.27)	**109.5%**
*(1) $6,369 - tapping sleeves, glad kits, curb stops, etc.						
*(2) Line thawing and rentals						
06470000 DEBT RETIREMENT						
06470000 74000 MACHINERY	0.00	50,545.00	0.00	0.00	0.00	
TOTAL DEBT RETIREMENT	0.00	50,545.00	0.00	0.00	0.00	
06482000 RETIREMENT/EMPLOYEE BUYBACK						
06482000 17800 RETIREMENT BUYBACK	10,000.00	0.00	10,695.80	0.00	10,000.00	**0.0%**
				0.00		
TOTAL RETIREMENT EMPLOYEE BUYBACK	10,000.00	0.00	10,695.80	0.00	10,000.00	**0.0%**
06483000 ADMINISTRATIVE FEES						
06483000 19701 PENSION ADMINISTRATION FEE	1,000.00	1,772.90	543.97	376.20	623.80	**37.6%**
06483000 19702 HEALTH INSURANCE FEES	100.00	83.33	104.04	2,914.59	(2,814.59)	**2914.6%**
06483000 19703 BANK SERVICE CHARGES	75.00	73.32	72.67	88.08	(13.08)	
TOTAL ADMINISTRATIVE FEES	1,175.00	1,929.55	720.68	3,378.87	(2,203.87)	**287.6%**
06486000 INSURANCE						
06486000 35100 UMBRELLA/LIABILITY	12,400.00	16,872.00	12,400.00	15,088.00	(2,688.00)	**121.7%**
06486000 35200 FLEET INSURANCE	2,886.00	3,974.00	2,886.00	3,550.00	(664.00)	**123.0%**
06486000 35400 PUBLIC OFFICIAL LIABILITY	1,661.00	2,192.00	1,661.00	1,569.00	92.00	**94.5%**
06486000 35600 APPRAISAL	750.00	608.33	235.00	235.00	515.00	**31.3%**
TOTAL INSURANCE	17,697.00	23,646.33	17,182.00	20,442.00	(2,745.00)	**115.5%** *(1)
*(1) Paid in three installments: February, March, and June.						
06492000 INTERFUND TRANSFERS						
06492000 49201 TO GENERAL FUND	268,830.00	270,000.00	288,500.00	268,830.00	0.00	**100.0%**
06492000 49230 TO CAPITAL FUND	90,000.00	200,000.00	50,000.00	90,000.00	0.00	**100.0%**
TOTAL INTERFUND TRANSFERS	358,830.00	470,000.00	338,500.00	358,830.00	0.00	**100.0%**
06499000 CONTINGENCY						
06499000 49900 CONTINGENCY RESERVE	15,613.00	6,028.89	287.01	489.87	15,123.13	**3.1%**
TOTAL CONTINGENCY	15,613.00	6,028.89	287.01	489.87	15,123.13	**3.1%**
WATER FUND - TOTAL REVENUES	**860,750**	**1,070,835**	**954,817**	**958,949**	**(98,199)**	**111.4%**
WATER FUND - TOTAL EXPENSES	**860,750**	**959,089**	**789,167**	**879,581**	**(18,831)**	**102.2%**
End of Year Fund Balance		**111,746**	**165,650**	**79,368**		

LINE ITEM	ORIGINAL BUDGET 2015	2013 ACTUAL YTD	2014 ACTUAL YTD	2015 ACTUAL YTD	REMAINING REV/EXP	PCT USED	
*** Total Expenses averaged $73,298 per month in 2015, $79,568 per month in 2014.**							
08 SEWER							
08000006 SEWER PROJECT PHASE III							
08000006 03410 INTEREST INCOME	100.00	42.90	149.37	40.74	59.26		
08000006 03510 FEDERAL GOVERNMENT GRANT/LOAN	0.00	63,107.27	4,916,819.68	2,136,279.33	(2,136,279.33)		*(1)
08000006 03850 REIMBURSED EXPENSES	0.00	0.00	0.00	5,690.77	(5,690.77)		*(1)
TOTAL SEWER PROJECT PHASE III	100.00	63,150.17	4,916,969.05	2,142,010.84	(5,690.77)		
*(1) $2,882,000 USDA Loan Payable / $2,031,403.31							
08000331 PRETREATMENT FINES							
08000331 03314 PRETREATMENT FINES	500.00	64.89	1,176.00	495.39	4.61	**99.1%**	
TOTAL PRETREATMENT FINES	500.00	64.89	1,176.00	495.39	4.61	**99.1%**	
08000341 INTEREST INCOME							
08000341 03410 INTEREST INCOME	5,000.00	4,943.09	5,757.49	4,352.69	647.31	**87.1%**	
TOTAL INTEREST INCOME	5,000.00	4,943.09	5,757.49	4,352.69	56.91	**87.1%**	
08000355 STATE REIMBURSEMENT							
08000355 03552 PENSION STATE AID	16,000.00	13,595.00	19,363.40	19,604.15	(3,604.15)	**122.5%**	
TOTAL STATE REIMBURSEMENT	16,000.00	13,595.00	19,363.40	19,604.15	(3,604.15)	**122.5%**	
08000364 SEWER SERVICE FEES							
08000364 03315 PRETREATMENT FEES	15,000.00	9,735.71	11,789.71	9,769.71	5,230.29	**65.1%**	
08000364 03640 SEWER REVENUE	1,900,000.00	1,885,676.39	1,872,923.43	1,873,761.58	26,238.42	**98.6%**	
08000364 03901 CONNECT/DISCONNECT FEES	5,000.00	0.00	7,525.00	4,070.00	930.00	**81.4%**	
08000364 03902 NEW ACCOUNT/MOVING FEE	2,000.00	1,912.50	2,162.50	2,162.50	(162.50)	**108.1%**	
TOTAL SEWER SERVICE FEES	1,922,000.00	1,897,324.60	1,894,400.64	1,889,763.79	32,236.21	**98.3%**	
08000365 HEALTH CARE CONTRIBUTIONS							
08000365 03654 HEALTH CARE CONTRIBUTIONS	5,000.00	3,879.27	5,034.13	4,243.20	756.80	**84.9%**	*(1)
TOTAL HEALTH CARE CONTRIBUTIONS	5,000.00	3,879.27	5,034.13	4,243.20	756.80	**84.9%**	
*(1) % received from employees. Most departments pay 10% of their annual premium.							
08000380 MISCELLANEOUS REVENUE							
08000380 03800 MISCELLANEOUS REVENUE	3,000.00	6,386.32	6,775.79	7,456.74	(4,456.74)	**248.6%**	*(1)
08000380 03802 DIVIDENDS	0.00	0.00	0.00	0.00	0.00		
TOTAL MISCELLANEOUS REVENUE	3,000.00	6,386.32	6,775.79	7,456.74	(4,456.74)	**248.6%**	
*(1) Increased $ from ENEROC agreement.							
08000392 INTERFUND TRANSFERS							
08000392 039230 FROM CAPITAL FUND	0.00	3,275.30	304,308.64	181,071.43	(181,071.43)		*(1)
TOTAL INterFUND TRANSFERS	0.00	3,275.30	304,308.64	181,071.43	(181,071.43)		
*(1) Auditor AJE - Reclassify capital projects							
08000395 REIMBURSED EXPENSES							
08000395 03950 REIMBURSED EXPENSES	2,000.00	3,275.30	243.91	0.00	2,000.00	**0.0%**	*(1)
TOTAL REIMBURSED EXPENSES	2,000.00	3,275.30	243.91	0.00	2,000.00	**0.0%**	
*(1) Sheetz Sewer Tap							
08000396 BUDGET RESERVE							
08000396 03960 BUDGET RESERVE	0.00	0.00	0.00	0.00	0.00		
TOTAL BUDGET RESERVE	0.00	0.00	0.00	0.00	0.00		
08425000 CATCH BASINS							
08425000 20000 MATERIALS & SUPPLIES	6,000.00	1,921.39	2,391.70	3,741.34	2,258.66	**62.4%**	

LINE ITEM	ORIGINAL BUDGET 2015	2013 ACTUAL YTD	2014 ACTUAL YTD	2015 ACTUAL YTD	REMAINING REV/EXP	PCT USED	
08425000 26000 MINOR EQUIPMENT	1,000.00	0.00	0.00	0.00	1,000.00	**0.0%**	
08425000 45000 CONTRACTED SERVICES	0.00	0.00	0.00	93,452.41	(93,452.41)		*(1)
TOTAL CATCH BASINS	7,000.00	1,921.39	2,391.70	97,193.75	(90,193.75)	**1388.5%**	
*(1) Auditor Adjusting entry expenses were related to the storm drains / paving projects and sewer line repairs							
08428000 SEWAGE TREATMENT							
08428000 03314 PRETREATMENT FINES	3,000.00	1,000.00	2,750.00	1,750.00	1,250.00	**58.3%**	
08428000 13000 SALARIES	124,176.00	131,129.60	140,608.49	126,421.35	(2,245.35)	**101.8%**	
08428000 18000 PREMIUM PAY	5,000.00	4,288.17	5,641.15	7,562.86	(2,562.86)	**151.3%**	
08428000 19200 FICA	8,292.00	8,542.01	9,083.27	8,388.56	(96.56)	**101.2%**	
08428000 19300 MEDICARE	1,939.00	1,997.74	2,124.30	1,961.83	(22.83)	**101.2%**	
08428000 19400 UNEMPLOYMENT COMPENSATION	2,076.00	2,596.00	2,691.51	2,003.40	72.60	**96.5%**	
08428000 19500 WORKER'S COMPENSATION	7,928.00	4,148.00	7,491.19	7,827.68	100.32	**98.7%**	
08428000 19600 HEALTH INSURANCE	31,125.00	33,903.00	35,724.12	23,504.30	7,620.70	**75.5%**	
08428000 19601 HRA	4,500.00	3,289.10	4,358.28	3,476.16	1,023.84	**77.2%**	
08428000 19700 PENSION	6,240.00	6,960.00	7,280.00	6,248.00	(8.00)	**100.1%**	
08428000 19800 VISION INSURANCE	162.00	180.00	189.00	126.00	36.00	**77.8%**	
08428000 19801 DENTAL INSURANCE	2,209.00	2,454.00	2,576.70	1,717.80	491.20	**77.8%**	
08428000 19802 LIFE INSURANCE	268.00	285.12	318.96	319.80	(51.80)	**119.3%**	
08428000 19803 AD & D INSURANCE	75.00	79.20	88.60	69.29	5.71	**92.4%**	
08428000 19805 LONGEVITY	5,820.00	5,420.00	5,620.00	5,820.00	0.00	**100.0%**	
08428000 20000 MATERIALS & SUPPLIES	25,000.00	19,275.80	27,231.68	19,679.97	5,320.03	**78.7%**	*(1)
08428000 22500 LAB TESTING	45,000.00	35,414.10	39,838.12	34,889.04	10,110.96	**77.5%**	
08428000 23100 VEHICLE FUEL	5,000.00	2,408.88	3,125.06	2,566.43	2,433.57	**51.3%**	
08428000 23400 VEHICLE OILS & OTHER FLUIDS	1,250.00	881.02	120.25	709.07	540.93	**56.7%**	
08428000 23810 UNIFORMS CONTRACTED	2,295.00	1,291.53	1,449.49	765.37	1,529.63	**33.3%**	
08428000 25100 TIRES & TUBES	700.00	0.00	0.00	190.35	509.65	**27.2%**	
08428000 26000 MINOR EQUIPMENT	4,500.00	2,709.09	1,734.33	2,162.98	2,337.02	**48.1%**	
08428000 28100 SLUDGE LANDFILL FEES	50,000.00	24,081.87	8,205.69	23,205.10	26,794.90	**46.4%**	
08428000 28200 SLUDGE TREATMENT	22,500.00	4,887.30	7,317.98	4,887.40	17,612.60	**21.7%**	
08428000 30000 PROFESSIONAL SERVICES	0.00	(295.00)	0.00	0.00	0.00		
08428000 31300 ENGINEERING	15,000.00	7,881.28	7,868.30	13,990.31	1,009.69	**93.3%**	
08428000 31900 PERMITS	0.00	0.00	5,000.00	5,000.00	(5,000.00)		*(2)
08428000 32000 TELEPHONE EXPENSE	1,500.00	1,225.86	1,064.18	664.26	835.74	**44.3%**	
08428000 32500 POSTAGE	150.00	88.99	117.51	202.49	(52.49)	**135.0%**	
08428000 33000 TRANSPORTATION	300.00	189.27	77.56	75.04	224.96	**25.0%**	
08428000 36100 ELECTRICITY	90,000.00	70,182.04	54,925.15	103,640.21	(13,640.21)	**115.2%**	
08428000 36200 NATURAL GAS	12,000.00	6,589.16	8,082.66	6,141.12	5,858.88	**51.2%**	
08428000 37000 EQUIPMENT MAINTENANCE	30,000.00	17,235.99	18,644.19	3,408.99	26,591.01	**11.4%**	
08428000 37300 BUILDING MAINTENANCE	5,000.00	2,931.46	1,552.04	2,270.26	2,729.74	**45.4%**	
08428000 37500 SLUDGEPRESS EXPENSE	2,500.00	3,044.30	5,384.09	0.00	2,500.00	**0.0%**	
08428000 38000 EQUIPMENT LEASING	0.00	0.00	0.00	45.50	(45.50)		
08428000 45000 CONTRACTED SERVICES	35,000.00	17,308.41	17,940.49	24,740.88	10,259.12	**70.7%**	
08428000 46000 TRAINING	1,500.00	877.23	592.46	1,441.00	59.00	**96.1%**	
08428000 47001 DRUG & ALCOHOL TESTING	50.00	345.40	255.00	49.00	1.00	**98.0%**	
TOTAL SEWAGE TREATMENT	552,055.00	424,825.92	437,071.80	447,921.80	104,133.20	**81.1%**	
*(1) Auditor AJE Capital projects transfer							
*(2) NPDES Permit							
08428006 SEWER PROJECT PHASE III							
08428006 31200 INTEREST EXPENSE	0.00	243.91	18,921.75	36,485.49	(36,485.49)		
08428006 31300 ENGINEERING	0.00	149,563.04	0.00	207,613.99	(207,613.99)		
08428006 31400 LEGAL SERVICES	0.00	132.00	21,275.46	598.46	(598.46)		
08428006 31700 CONTINGENCY	0.00	0.00	0.00	0.00	0.00		
08428006 31900 PERMITS	0.00	0.00	2,000.00	0.00	0.00		
08428006 37800 OPERATING & MAINTENANCE	0.00	0.00	11,164.00	37,135.02	(37,135.02)		*(1)
08428006 61000 CONSTRUCTION	0.00	0.00	4,673,386.40	1,853,154.37	(1,853,154.37)		
TOTAL SEWAGE TREATMENT	0.00	149,938.95	4,726,747.61	2,134,987.33	(2,134,987.33)		
*(1) Flood insurance premium and asbestos testing.							
08429000 SEWER LINE MAINTENANCE							
08429000 20000 MATERIALS & SUPPLIES	12,000.00	8,266.21	4,999.71	12,823.58	(823.58)	**106.9%**	
08429000 23100 VEHICLE FUEL	4,500.00	4,513.12	4,339.01	4,424.15	75.85	**98.3%**	
08429000 23400 VEHICLE OILS & OTHER FLUIDS	400.00	0.00	0.00	278.97	121.03	**69.7%**	
08429000 23810 UNIFORMS CONTRACTED	900.00	356.54	345.83	78.37	821.63	**8.7%**	
08429000 25100 TIRES & TUBES	1,500.00	540.63	0.00	552.67	947.33	**36.8%**	
08429000 26000 MINOR EQUIPMENT	500.00	0.00	0.00	49.99	450.01	**10.0%**	

LINE ITEM	ORIGINAL BUDGET 2015	2013 ACTUAL YTD	2014 ACTUAL YTD	2015 ACTUAL YTD	REMAINING REV/EXP	PCT USED
08429000 37000 EQUIPMENT MAINTENANCE	6,500.00	3,422.18	3,068.58	8,598.18	(2,098.18)	**132.3%**
08429000 45000 CONTRACTED SERVICES	2,500.00	0.00	0.00	0.00	2,500.00	**0.0%**
TOTAL SEWER LINE MAINTENANCE	28,800.00	17,098.68	12,753.13	26,805.91	1,994.09	**93.1%**
08430000 SEWER ADMINISTRATION						
08430000 13000 SALARIES	37,107.00	31,003.45	32,706.01	45,070.37	(7,963.37)	**121.5%**
08430000 18000 PREMIUM PAY	100.00	32.89	80.07	239.99	(139.99)	**240.0%**
08430000 19200 FICA	2,307.00	1,856.76	1,957.83	2,698.51	(391.51)	**117.0%**
08430000 19300 MEDICARE	540.00	434.18	458.01	630.99	(90.99)	**116.9%**
08430000 19400 UNEMPLOYMENT COMPENSATION	692.00	844.23	672.88	847.59	(155.59)	**122.5%** *(1)
08430000 19500 WORKER'S COMPENSATION	819.00	519.00	1,080.18	1,162.52	(343.52)	**141.9%** *(1)
08430000 19600 HEALTH INSURANCE	10,528.00	10,487.52	8,223.98	10,842.07	(314.07)	**103.0%**
08430000 19601 HRA	1,500.00	924.30	699.86	33.21	1,466.79	**2.2%**
08430000 19700 PENSION	2,080.00	1,944.00	1,560.00	2,200.00	(120.00)	**105.8%**
08430000 19800 VISION INSURANCE	54.00	51.75	42.75	57.68	(3.68)	**106.8%**
08430000 19801 DENTAL INSURANCE	736.00	705.64	582.92	758.35	(22.35)	**103.0%**
08430000 19802 LIFE INSURANCE	80.00	60.93	50.13	163.30	(83.30)	**204.1%**
08430000 19803 AD & D INSURANCE	22.00	16.99	13.99	28.22	(6.22)	**128.3%**
08430000 19804 LTD INSURANCE	0.00	0.00	0.00	65.67	(65.67)	
08430000 20000 MATERIALS & SUPPLIES	100.00	81.07	72.67	136.29	(36.29)	**136.3%**
08430000 23810 UNIFORMS CONTRACTED	125.00	124.71	0.00	0.00	125.00	**0.0%**
08430000 26000 MINOR EQUIPMENT	3,000.00	0.00	0.00	3,369.91	(369.91)	**112.3%**
08430000 30000 RETAINER	2,250.00	2,250.00	2,250.00	2,250.00	0.00	**100.0%**
08430000 31100 AUDIT SERVICE	3,263.00	3,262.50	3,262.50	5,262.50	(1,999.50)	**161.3%**
08430000 31400 LEGAL SERVICES	500.00	88.75	0.00	104.11	395.89	**20.8%**
08430000 32400 WIRELESS TELEPHONE	250.00	170.23	170.48	246.37	3.63	**98.5%**
08430000 32500 POSTAGE	5,000.00	4,068.34	4,257.09	4,098.42	901.58	**82.0%**
08430000 34200 PRINTING	900.00	783.49	857.01	417.52	482.48	**46.4%**
08430000 35000 BONDING	50.00	50.00	50.00	50.00	0.00	**100.0%**
08430000 37400 COMPUTER MAINTENANCE	100.00	0.00	0.00	110.00	(10.00)	**110.0%**
08430000 38000 EQUIPMENT LEASING	1,200.00	1,141.92	1,154.55	981.28	218.72	**81.8%**
08430000 45000 CONTRACTED SERVICES	11,000.00	5,570.47	8,286.32	13,263.48	(2,263.48)	**120.6%**
08430000 47001 DRUG & ALCOHOL TESTING	0.00	0.00	0.00	35.00	(35.00)	
TOTAL SEWER ADMINISTRATION	84,303.00	66,473.12	68,489.23	95,123.35	(10,820.35)	**112.8%**
*(1) Annual Cost.						
08470000 DEBT RETIREMENT						
08470000 02520 PENNVEST LOAN/SANITARY	0.00	140,114.50	0.00	0.00	0.00	
08470000 02521 PENNVEST PAYABLE/STORMWATER	123,030.00	123,029.52	123,029.52	123,029.52	0.48	**100.0%**
08470000 02523 PENNVEST PAYABLE PHASE II	180,123.00	180,122.52	180,122.52	180,122.52	0.48	**100.0%**
08470000 02525 USDA PAYABLE PHASE III	115,224.00	0.00	0.00	2,900,476.39	(2,785,252.39)	**2517.3%**
08470000 02560 TRANSFER TO DEBT SERVICE	115,224.00	0.00	0.00	0.00	115,224.00	**0.0%**
TOTAL DEBT RETIREMENT	533,601.00	443,266.54	303,152.04	3,203,628.43	(2,670,027.43)	**600.4%**
08482000 RETIREMENT/EMPLOYEE BUYBACK						
08482000 17800 RETIREMENT BUYBACK	5,000.00	0.00	0.00	0.00	5,000.00	**0.0%**
TOTAL RETIREMENT/EMPLOYEE BUYBACK	5,000.00	0.00	0.00	0.00	5,000.00	**0.0%**
06483000 ADMINISTRATIVE FEES						
06483000 19701 PENSION ADMINISTRATION FEE	800.00	784.21	309.25	307.80	492.20	**38.5%**
06483000 19702 HEALTH INSURANCE FEES	100.00	47.41	39.60	2,839.60	(2,739.60)	**2839.6%**
06483000 19703 BANK SERVICE CHARGES	100.00	98.38	102.69	83.08	16.92	**83.1%**
TOTAL ADMINISTRATIVE FEES	1,000.00	930.00	451.54	3,230.48	(2,230.48)	**323.0%**
08486000 INSURANCE						
08486000 35100 UMBRELLA/LIABILITY	12,399.00	16,870.00	12,399.00	15,090.00	(2,691.00)	**121.7%**
08486000 35200 FLEET INSURANCE	2,886.00	3,974.00	2,886.00	3,550.00	(664.00)	**123.0%**
08486000 35400 PUBLIC OFFICIAL LIABILITY	1,660.00	2,192.00	1,660.00	1,569.00	91.00	**94.5%**
08486000 35500 FLOOD INSURANCE	8,000.00	0.00	0.00	0.00	8,000.00	**0.0%** *(1)
08486000 35600 APPRAISAL	1,000.00	608.34	235.00	235.00	765.00	**23.5%**
TOTAL INSURANCE	25,945.00	23,644.34	17,180.00	20,444.00	5,501.00	**78.8%** *(2)

*(1) Paid out of sewer project.
*(2) Paid in three installments: February, March, and June.

LINE ITEM	ORIGINAL BUDGET 2015	2013 ACTUAL YTD	2014 ACTUAL YTD	2015 ACTUAL YTD	REMAINING REV/EXP	PCT USED
08492000 INTERFUND TRANSFERS						
08492000 49201 TO GENERAL FUND	269,214.00	270,500.00	277,750.00	269,214.00	0.00	**100.0%**
08492000 49230 TO CAPITAL FUND	255,350.00	230,000.00	106,000.00	255,350.00	0.00	**100.0%**
08492000 49245 TO SEWER PROJECT PHASE III	0.00	0.00	0.00	0.00	0.00	
TOTAL INTERFUND TRANSFERS	524,564.00	500,500.00	383,750.00	524,564.00	0.00	**100.0%**
08499000 CONTINGENCY						
08499000 49900 CONTINGENCY RESERVE	191,332.00	20,419.63	59,390.76	112,701.76	78,630.24	**58.9%**
TOTAL CONTINGENCY	191,332.00	20,419.63	59,390.76	112,701.76	78,630.24	**58.9%**
SEWER FUND - TOTAL REVENUES	**1,953,600**	**2,222,619**	**7,153,785**	**4,248,998**		
SEWER FUND - TOTAL EXPENSES	**1,953,600**	**1,649,019**	**6,011,378**	**1,569,301**		
SEWER FUND - TOTAL REVENUES	**1,953,500**	**2,389,468**	**2,236,816**	**1,927,648**	**25,852**	**99%**
SEWER FUND - TOTAL EXPENSES	**1,953,500**	**1,499,080**	**1,284,630**	**953,676**	**999,824**	**49%**
End of Year Fund Balance		**890,389**	**952,186**	**973,972**		
*** Total Expenses averaged $81,164 in 2015, $107,000 per month in 2014.**						
REVENUE GRAND TOTAL ALL FUNDS:	**7,130,534**	**7,368,146**	**7,416,109**	**7,226,498**	**(95,964)**	**101.3%**
EXPENSE GRAND TOTAL ALL FUNDS:	**7,130,534**	**6,265,897**	**5,866,022**	**6,211,173**	**919,361**	**87.1%**

Cash/Investment Balance Analysis

Cash management continues to be an increasingly important function. Utilizing cash reserves to maintain services, or incorrectly estimating the timing of cash needs can result in shortages of cash to respond to critical emergency or operational needs including payroll, debt service payments, equipment failure, lawsuits or unplanned repairs. As shown in the chart below, since 2011, administration is back on track in regards to maintaining adequate cash reserves eliminating the need for Tax Anticipation Note. The drop in sewer fund cash is a result of paying off the $2,882,000 USDA, the highest interest rate sewer loan.

Fund	12/31/2007	12/31/2008	12/31/2009	12/31/2010	12/31/2011	12/31/2012	12/31/2013	12/31/2014	12/31/2015
General	207,568.56	40,848.39	80,434.81	48,587.05	309,314.25	477,294.40	554,026.75	707,531.26	647,228.41
Refuse	5,151.05	771.64	16,313.08	21,804.62	67,882.32	94,326.69	125,611.03	116,016.82	148,782.36
Water	92,791.30	15,348.07	133,307.55	393,066.37	468,332.41	512,804.46	388,777.28	476,492.67	458,147.77
Sewer	632,790.37	905,698.24	1,326,411.41	1,008,750.61	1,454,736.81	2,141,764.91	2,580,427.47	3,227,941.87	760,793.49
Sewer Investment	0.00	0.00	0.00	752,731.86	758,381.21	761,032.43	762,555.85	763,914.20	765,461.86
	730,732.72	921,817.95	1,476,032.04	2,234,906.10	2,806,723.41	3,596,720.61	3,857,374.97	4,584,787.57	2,167,630.52
Shade Tree	0.00	0.00	0.00	0.00	0.00	0.00	348.20	8,149.54	330.91
Capital - General	0.00	0.00	0.00	0.00	0.00	0.00	31,027.28	-14,113.85	-3583.05
Capital - Water	0.00	0.00	0.00	0.00	0.00	0.00	277,299.57	245,749.52	254,887.64
Capital - Sewer	0.00	0.00	0.00	0.00	0.00	0.00	303,875.21	105,687.97	179,988.93
	401,822.94	411,540.00	262,098.68	357,275.83	369,266.70	267,578.55	612,202.06	337,323.64	431,293.52

Long Term Outstanding Debt

The General and Water Funds remain debt free.

2001 - PennVest Stormwater Sewer Note

	Interest Rate	Principal	Interest	Payments
2016	1.00%	116,917	6,113	123,030
2017	1.00%	118,086	4,944	123,030
2018	1.00%	119,267	3,763	123,030
2019-**2021**	1.00%	313,264	4,170	317,434
		667,534	18,990	686,524

2003 - PennVest Stormwater Sewer Note

	Interest Rate	Principal	Interest	Payments
2016	1.00%	152,807	27,316	180,123
2017	1.00%	154,335	25,788	180,123
2018	1.00%	155,879	24,244	180,123
2019-2023	1.00%	803,088	97,525	900,613
2024-2028	1.00%	844,054	56,559	900,613
2029-**2032**	1.00%	703,788	14,351	718,139
		2,813,951	245,783	3,059,734

Capital Project Planning / Remaining Reserves

At the end of 2012 the Capital Fund Reserve balance was separated by fund to allow administration to see a more detailed breakdown of reserve balances in order to assess what is available/earmarked for use on future projects by fund without keeping separate checking accounts at the bank.

CITY OF TITUSVILLE
2015 CAPITAL SPENDING STATUS

	DESCRIPTION		2014 Sewer Reserve Budget	Sewer Expenses 2015	2014 Water Reserve Budget	Water Expenses 2015	2014 General Reserve Budget	General Expenses 2015	Totals
	2015 Beginning Cash Balance	612,202.06							
	Reserves by Fund		*105,692.15*		*245,759.23*		*-14,113.85*		337,337.53
	2015 EXPENSES - ACTUAL								
30410000	*Police*								
	2015 Ford Explorer, Radio installtion, Graphics, Rear Window Guards						47,000.00	-40,561.48	-40,561.48
30411000	*Fire*								
	Airbag package, 2014 fire grant expense, washer/dryer						9,556.00	-32,580.00	-32,580.00
30430000	*Public Works - General*								
	JCB Wheel Loader split g/w/s and hopper/spreader						55,350.00	-52,597.64	-52,597.64
30430000	*Water*								
	Water Meters & Valves				120,000.00	-19,304.08			
	JCB Wheel Loader split g/w/s				55,350.00	-40,260.65			
	Variable Frequency Drive				25,000.00	-9,755.57			
	Portable Stem Jenny/Trailer				0.00	-11,597.35			-80,917.65
30430000	*Sewer*								
	Sanitary Sewer low spots		200,000.00	-135,774.66					
	JCB Wheel Loader split g/w/s		55,350.00	-40,360.65					
	Emergency - Replace Culvert at Burgess		0.00	-4,936.12					-181,071.43
3040000	*Airport*								
	Capital Contribution						2,000.00	-2,000.00	-2,000.00
30450000	*Parks*								
	Exmark Mower						10,000.00	-9,679.00	-9,679.00
30465000	*Economic Development*								
	Greenways Block Grant Local Match						3,000.00	-2,500.00	-2,500.00
30499000	*Contingency*								
	Admin Fees						50.00	0.00	
	TOTAL EXPENSES BUDGETED		255,350.00		200,350.00		79,956.00		
	2015 EXPENDED			-181,071.43		-80,917.65		-139,918.12	-401,907.20
	Original Capital Reserve		*105,692.15*		*245,759.23*		*-14,113.85*		*337,337.53*
	Less 2015 Expended			*-181,071.43*		*-80,917.65*		*-139,918.12*	*-401,907.20*
	+ Revenues In			*255,350.00*		*90,000.00*		*136,656.00*	*484,075.13*
	State Grant							*11,791.59*	*11,791.59*
	Callout Fees							*2,000.00*	*2,000.00*
	Interest			*19.67*		*48.13*		*1.33*	*69.13*
	REMAINING UNEXPENDED RESERVE FOR 2016			179,990.39		254,889.71		-3,583.05	431,297.05
				SEWER		WATER		GENERAL	