

**CITY OF
TITUSVILLE**



**Year End
Finance Report**



**ESTHER SMITH
MAYOR**

**WILLIAM ADELMAN
DEPUTY MAYOR**

**KEITH BROMLEY
COUNCILMAN**

**DONALD FRAZIER
COUNCILMAN**

**JEFF THOMAS
COUNCILMAN**

2013



April 8, 2014

Honorable Mayor & City Council

RE: 2013 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 2013.

Some of the pages provide additional summaries or tabled explanations of the City's budget condition in 2013 as compared to previous years based on actual performance during 2013.

I am pleased to report that through the end of 2013, all City funds performed within expected budget levels. General, Refuse, Water, and Sewer Fund revenues outperformed expectations and overall expenses in all funds except Liquid Fuels came in under budget.

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

Respectfully Submitted,

Diana Durstine

Finance Director

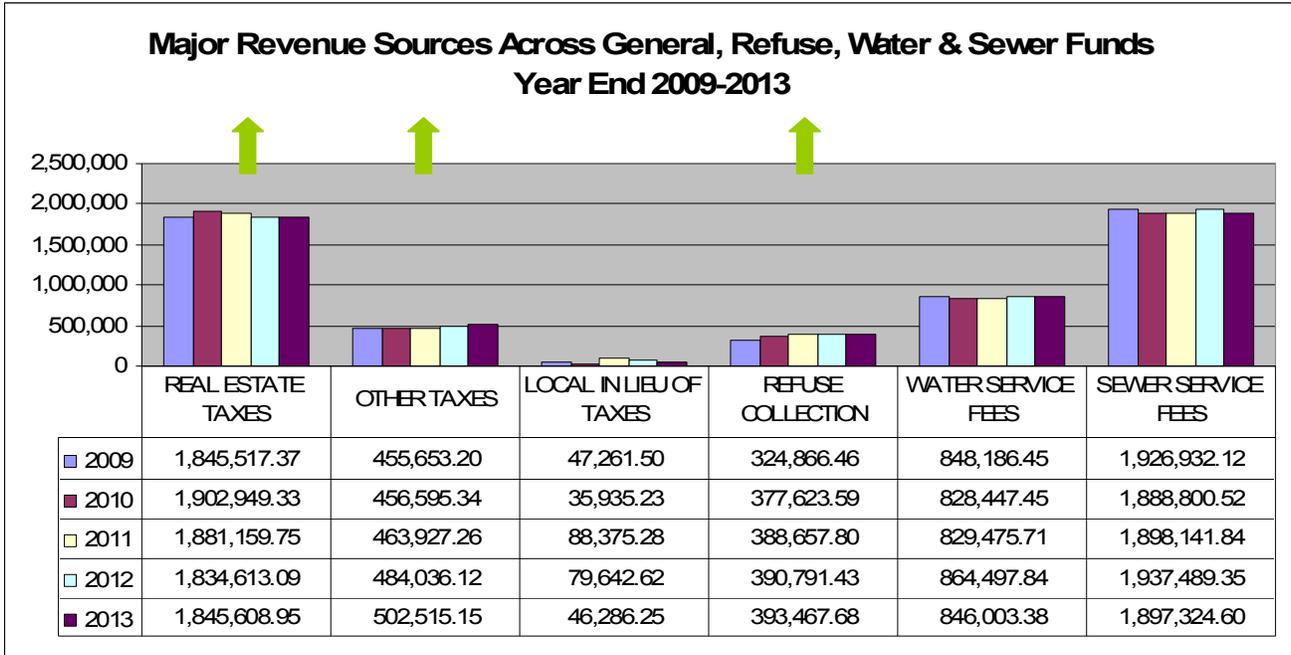


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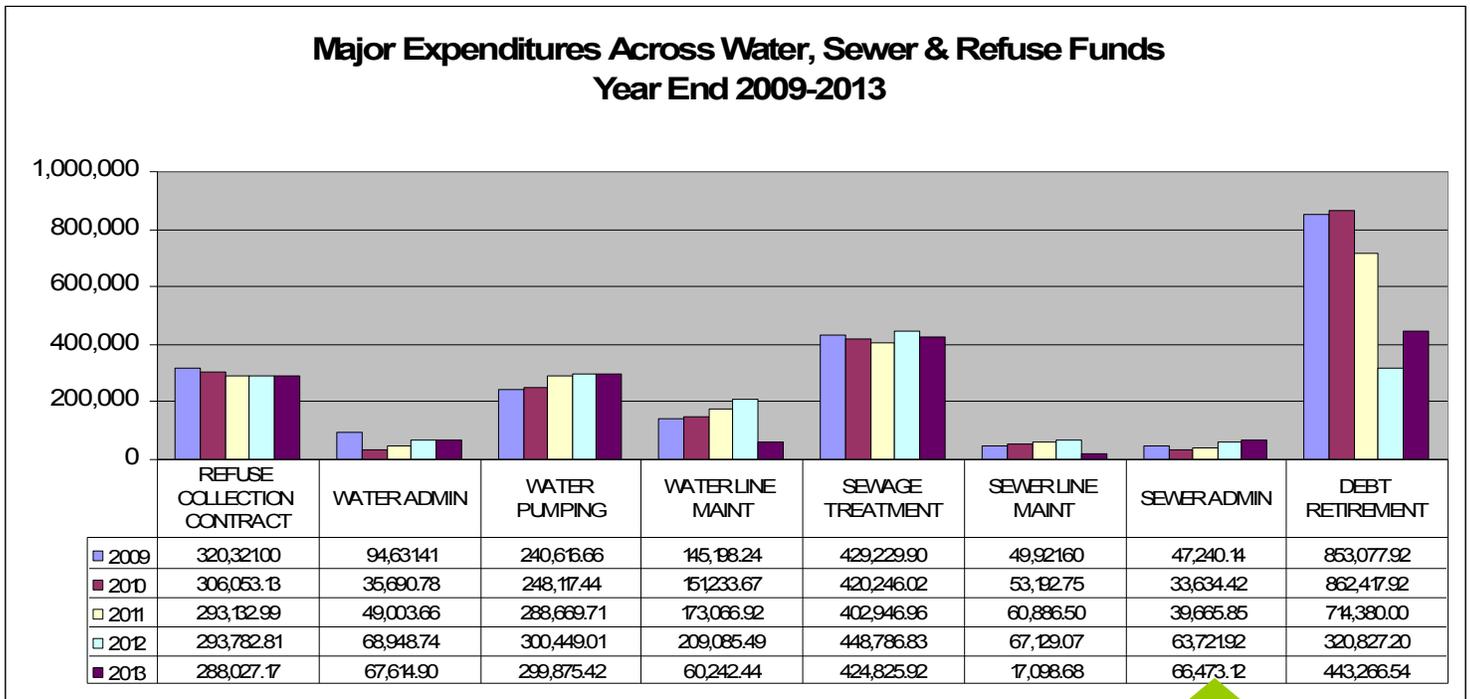
Revenues Overall

Year End Revenues for 2013 *across all funds* totaling \$8,302,476.79 finished the year at 97% of budgeted amounts. As shown in the chart below, 2013 Revenues are higher in *three* of the six Major Revenue Sources shown when compared to 2012.



Expenditures Overall

Year End Expenditures for 2013 *across all funds* totaling \$6,629,681.05 finished at 82% of budgeted amounts. Refuse Collection charges have shown a *slight decrease* since the contract change to Advanced Disposal. Water Pumping costs decreased slightly. Sewage Administration costs are up by Health Insurance changed to family coverage. * Please note: employees that were paid from the Water Line Maintenance and Sewer Line Maintenance line items are now paid out of the General Fund and reimbursed back to the General Fund by percentage based transfers using time worked in each area.



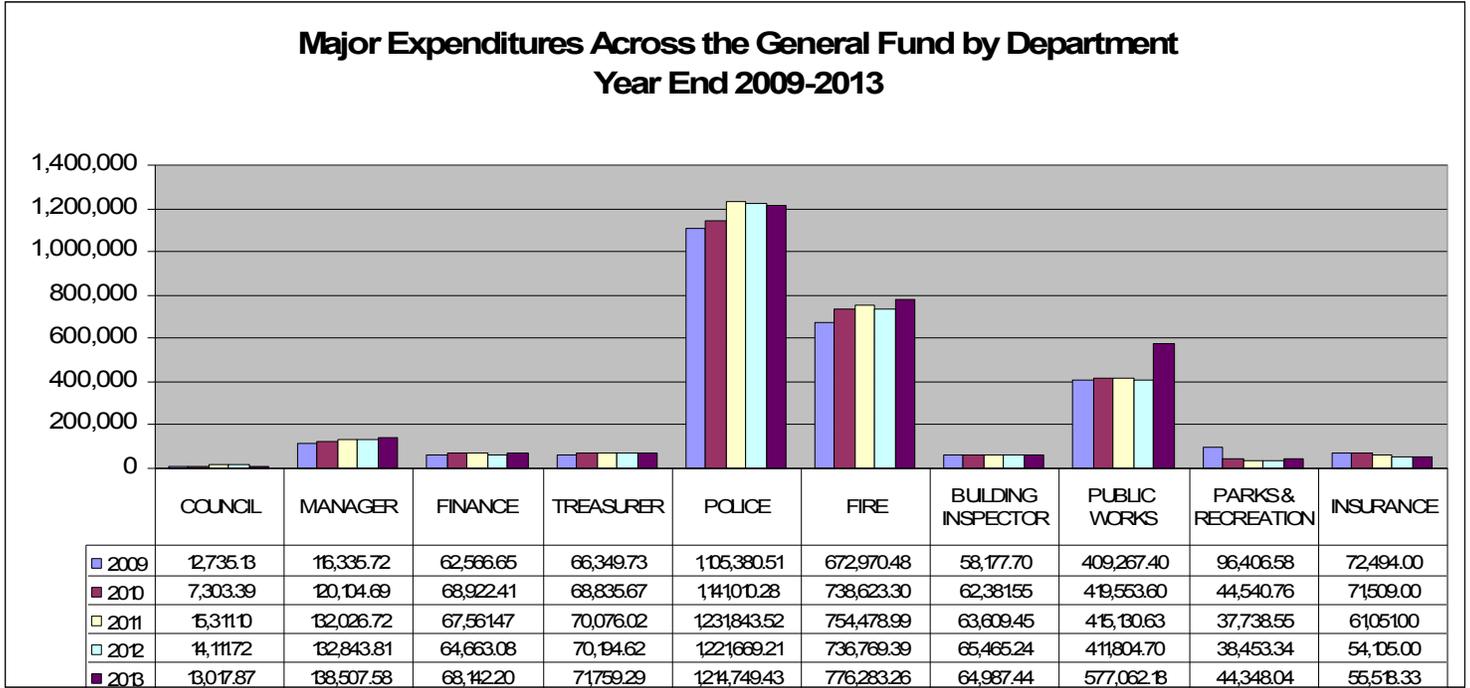
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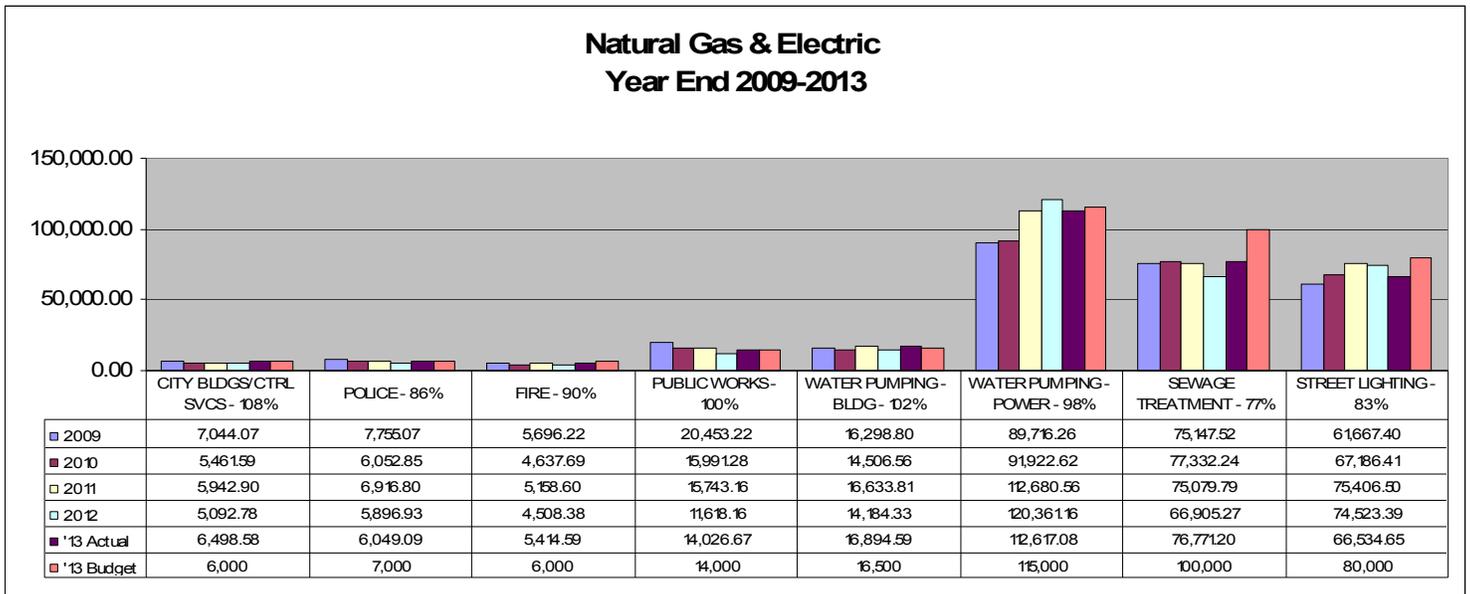
Major Expenditures in the General Fund

2013 Year End Expenditures *across all departments* in the General Fund ended at 97% of budgeted amounts. City Department Heads continued to do an excellent job controlling expenses through the end of 2013. With *no significant revenue increases* or additions expected in the near future, this percentage also indicates that budgeted expenditures *are as tight as possible*.



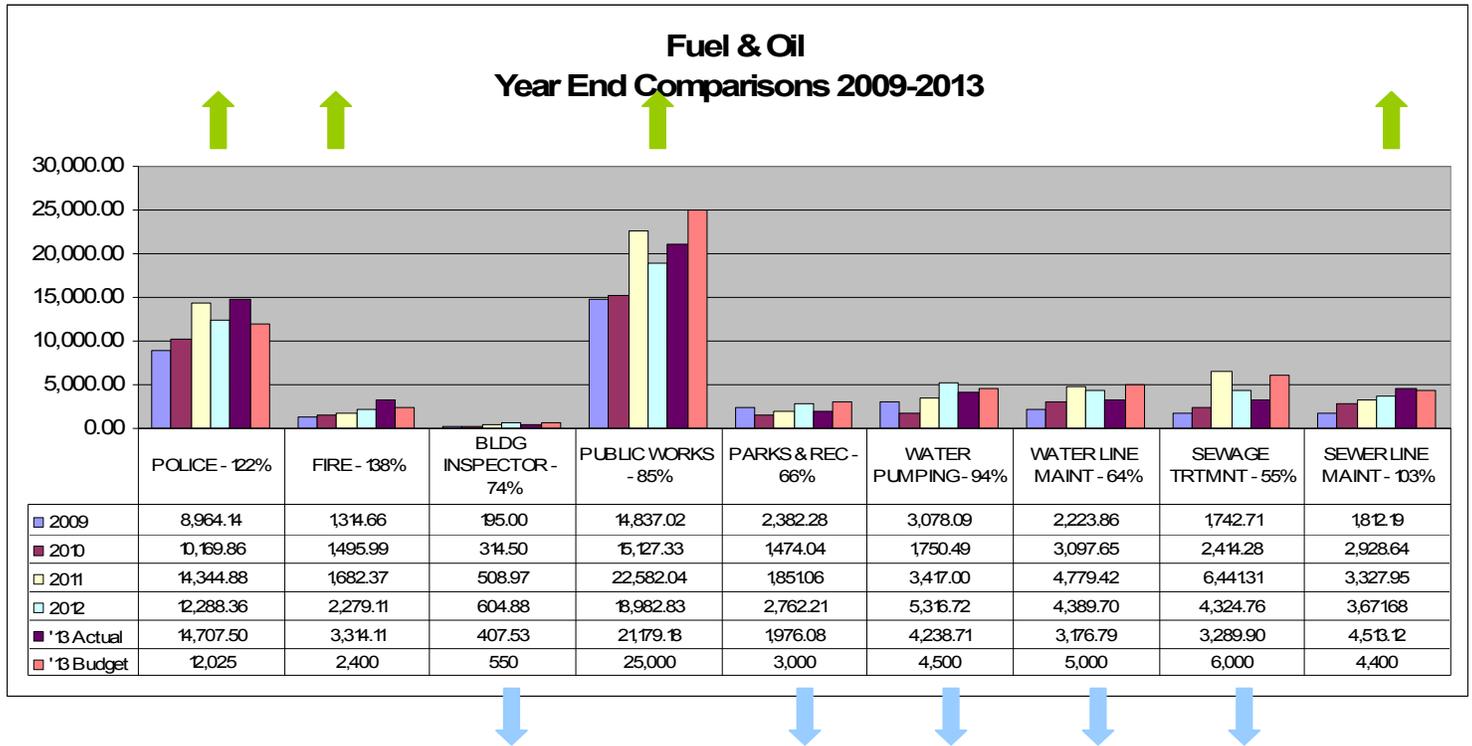
Natural Gas & Electric Expenditures

The total budget across all funds in this area for 2013 was \$343,500 down from \$359,519 in 2012. Locking in at reduced rates helped to keep the City's Natural Gas & Electric expenses under budget.



Vehicle Fuel & Oil Expenditures

Fuel & Oil expenses continued to be an area that we constantly *analyzed all year*. The total budget across all funds in this area was \$62,875. The following graphs illustrate expenditures over the past four years.



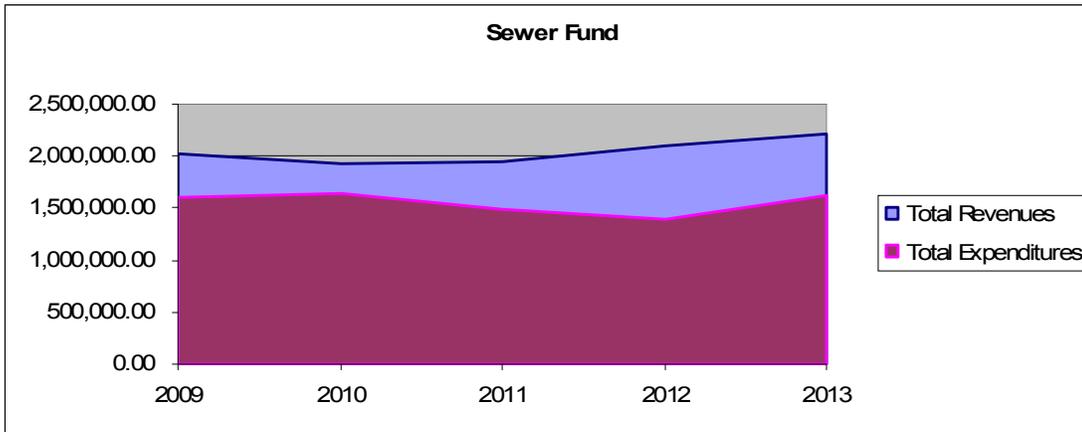
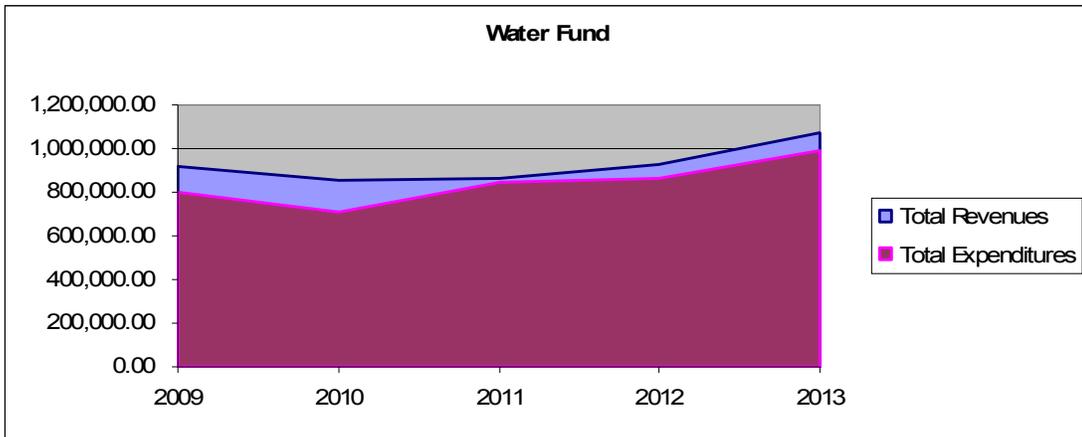
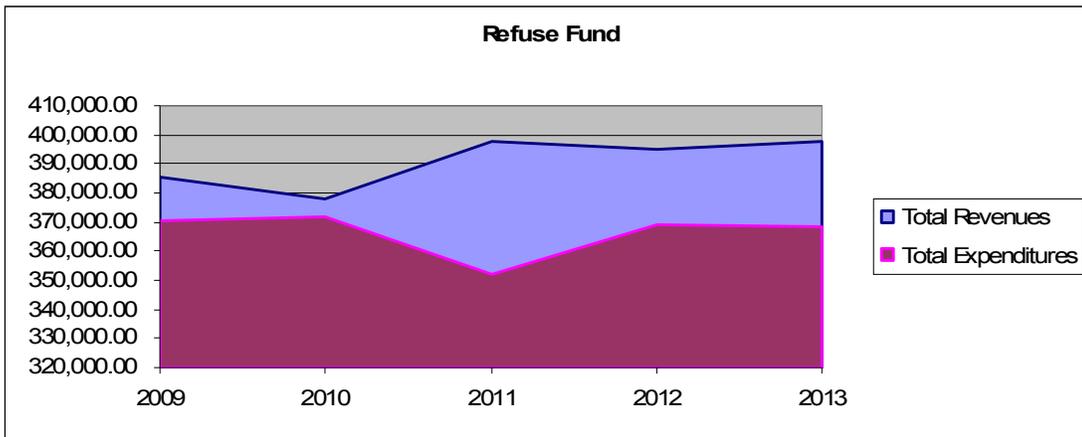
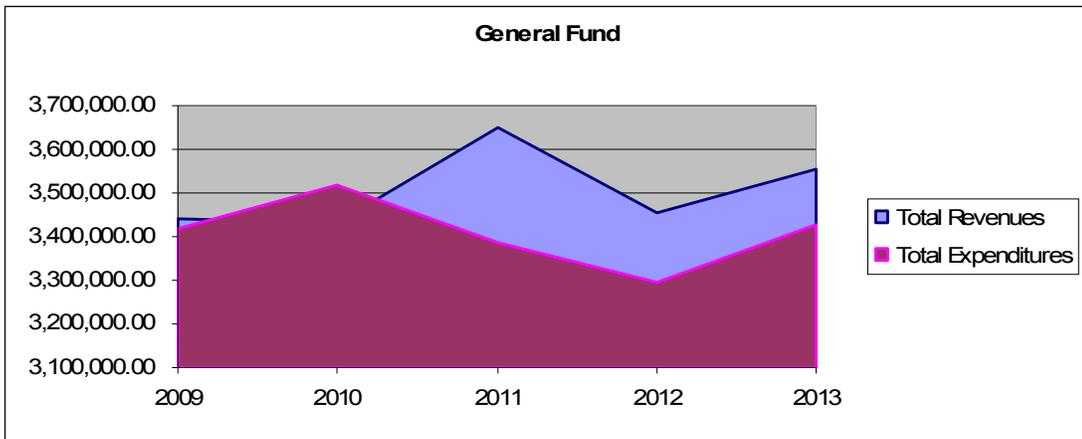
Fleet Fuel Usage Comparison

The Fleet Fuel Usage Comparison report illustrates that although *some departments* came in *over budget*; mileage, gallons purchased, and dollar amount purchased are *less* in 2012 even with a *higher average* price per gallon. 2013 reflects the opposite; a lower price per gallon with increased mileage and gallons.

	Mileage					Gallons					\$ Amt				
	2009	2010	2011	2012	2013	2009	2010	2011	2012	2013	2009	2010	2011	2012	2013
General	25,528	26,698	25,174	15,438	29,759	5,957	4,653	5,584	4,243	5,435	14,432	13,588	19,856	15,445	19,405
Bldg Ins	207	1,161	1,332	1,589	1,566	72	110	130	144	118	165	315	391	643	420
Parks	4,318	4,015	2,167	2,168	183	1,391	987	750	966	443	3,455	2,693	2,685	3,464	2,054
Water	16,083	10,112	10,705	14,601	12,959	2,264	1,718	1,845	2,190	2,078	5,232	4,999	6,926	8,098	7,471
Sewer	3,345	7,675	5,258	3,454	3,962	1,284	1,746	2,572	1,768	2,090	2,900	5,060	8,978	6,500	7,042
Police						4,558	4,724	4,706	3,758	4,366	9,832	13,332	16,944	14,035	15,499
Fire						535	540	460	537	959	1,100	1,340	1,592	1,815	3,434
Totals	49,481	49,661	44,636	37,250	48,429	16,062	14,478	16,049	13,607	15,489	37,115	41,327	57,372	50,000	55,325

	Avg \$/Gallon				
	2009	2010	2011	2012	2013
General	2.42	2.92	3.56	3.64	3.57
Bldg Ins	2.28	2.86	3.00	4.46	3.56
Parks	2.48	2.73	3.58	3.58	4.64
Water	2.31	2.91	3.75	3.70	3.60
Sewer	2.26	2.90	3.49	3.68	3.37
Police	2.16	2.82	3.60	3.73	3.55
Fire	2.06	2.48	3.46	3.38	3.58
Totals	2.31	2.85	3.57	3.67	3.57

Revenue and Expenditure Totals by Fund



Year End Budget Detail



City of Titusville
Year-to-Date Budget Report
December 31, 2013

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
01 GENERAL FUND				Items in red indicate lines in excess of budgeted amounts	
01000301 REAL ESTATE TAXES					
01000301 03010 CURRENT TAXES	1,651,725.00	1,629,328.85	1,625,307.79	26,417.21	98.4% *(1)
01000301 03020 LAST YEAR TAXES	9,000.00	8,867.66	7,618.40	1,381.60	84.6% *(2)
01000301 03040 PRIOR YRS TAXES	230,000.00	196,146.54	212,682.76	17,317.24	92.5% *(3)
TOTAL REAL ESTATE TAXES	1,890,725.00	1,834,343.05	1,845,608.95	45,116.05	97.6%
*(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	192.50	112.00	48.00	70.0% *(1)
TOTAL RESIDENCE TAXES	160.00	192.50	112.00	48.00	70.0%
*(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	375.00	231.00	169.00	57.8%
01000310 03050 LOCAL SERVICES TAX CURRENT YEAR	110,000.00	120,688.20	131,337.44	(21,337.44)	119.4% *(1)
01000310 03101 REAL ESTATE TRANSFER TAX	32,000.00	27,583.83	22,822.08	9,177.92	71.3%
01000310 03102 EARNED INCOME TAX	315,000.00	332,289.09	346,874.63	(31,874.63)	110.1% *(2)
01000310 03104 MECHANICAL DEVICE TAX	2,250.00	3,100.00	1,250.00	1,000.00	55.6%
TOTAL OTHER TAXES	459,650.00	484,036.12	502,515.15	(42,865.15)	109.3%
*(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	29,229.98	28,167.83	1,832.17	93.9%
01000321 03211 HEALTH LICENSES	2,500.00	2,590.00	2,200.00	300.00	88.0%
01000321 03212 PLUMBING LICENSES	125.00	125.00	0.00	125.00	0.0%
01000321 03213 CABLE TV FRANCHISE	68,000.00	68,761.96	67,816.11	183.89	99.7%
TOTAL LICENSES & PERMITS	100,625.00	100,706.94	98,183.94	2,441.06	97.6%
01000331 FINES					
01000331 03310 STATE POLICE FINES	5,750.00	5,557.74	3,484.20	2,265.80	60.6%
01000331 03311 LOCAL POLICE FINES	45,000.00	34,005.87	29,863.35	15,136.65	66.4% *(1)
01000331 03312 PARKING METER FINES	4,000.00	976.90	3,545.90	454.10	88.6%
01000331 03313 PARKING FINES	2,000.00	1,335.00	1,400.20	599.80	70.0%
TOTAL FINES	56,750.00	41,875.51	38,293.65	18,456.35	67.5%
*(1) Local Police Fine Revenues have 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 Witherbee.					
01000341 INTEREST INCOME					
01000341 03410 INTEREST INCOME	1,500.00	1,264.79	1,104.10	395.90	73.6%
TOTAL INTEREST INCOME	1,500.00	1,264.79	1,104.10	395.90	73.6%
01000342 RENT					
01000342 03420 RENT-EQUIPMENT	500.00	250.00	1,740.00	(1,240.00)	348.0% *(1)
TOTAL RENT	500.00	250.00	1,740.00	(1,240.00)	348.0%
*(1) \$ 1,325 was received from Rouseville Borough for 2012 Catch Basin Cleaning paid for in January of 2013.					
01000351 GOVERNMENT GRANTS					
01000351 03510 FEDERAL GOVERNMENT GRANTS	0.00	4,574.81	0.00	0.00	

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
TOTAL FEDERAL GOVERNMENT GRANTS	0.00	4,574.81	0.00	0.00	
01000354 STATE GRANTS					
01000354 03541 STATE GRANT	0.00	37,500.00	11,660.72	(11,660.72)	*(1)
TOTAL STATE GOVERNMENT GRANTS	0.00	37,500.00	11,660.72	(11,660.72)	
*(1) DEP Fire Act Grant - \$11,660.72					
01000355 STATE REIMBURSEMENT					
01000355 03550 UTILITY TAX REIMBURSEMENT	3,200.00	3,247.31	2,998.69	201.31	93.7%
01000355 03551 LIQUOR LICENSE FEES	3,000.00	3,300.00	2,550.00	450.00	85.0%
01000355 03552 PENSION STATE AID	175,000.00	164,501.03	178,681.00	(3,681.00)	102.1%
01000355 03553 PENSION STATE AID - AD HOC	7,500.00	0.00	9,234.11	(1,734.11)	123.1%
01000355 03559 MARCELLUS SHALE IMPACT FEES	0.00	0.00	310.92	(310.92)	
TOTAL STATE REIMBURSEMENT	188,700.00	171,048.34	193,774.72	(5,074.72)	102.7%
01000359 LOCAL IN LIEU OF TAXES (P.I.L.O.T)					
01000359 03590 LOCAL IN LIEU OF TAXES	60,000.00	79,642.62	46,286.25	13,713.75	77.1% *(1)
TOTAL LOCAL IN LIEU OF TAXES	60,000.00	79,642.62	46,286.25	13,713.75	77.1%
*(1) Housing Authority \$ 15,527, Billie Brown Building \$ 9,492, & Pitt \$ 3,267.					
01000360 SCHOOL REIMBURSEMENT					
01000360 03600 TREAS. OFF. REIMB	35,000.00	35,208.31	36,290.87	(1,290.87)	103.7% *(1)
01000360 03602 CIVIL DEFENSE REIMB	4,100.00	4,172.45	3,088.31	1,011.69	75.3% *(2)
TOTAL SCHOOL REIMBURSEMENT	39,100.00	39,380.76	39,379.18	(279.18)	100.7%
*(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	275.00	1,100.00	(100.00)	110.0%
01000361 03611 SUBDIVISION APP FEE	50.00	50.00	150.00	(100.00)	300.0%
01000361 03611 PLANNING REVIEW FEE	50.00	50.00	0.00	50.00	0.0%
TOTAL ZONING FEES	1,100.00	375.00	1,250.00	(150.00)	113.6%
01000362 PUBLIC SAFETY					
01000362 03620 FIRE CALL OUT FEES	3,000.00	4,500.00	2,500.00	500.00	83.3%
01000362 03621 BUILDING PERMITS	2,500.00	2,793.72	1,583.88	916.12	63.4%
01000362 03622 DYE TEST CERTIFICATES	2,500.00	2,600.00	2,800.00	(300.00)	112.0%
01000362 03623 POLICE DEPT. REVENUE	2,000.00	1,622.00	2,286.50	(286.50)	114.3%
01000362 03624 BLDG PERMIT ADMINISTRATIVE FEES	5,000.00	7,364.60	4,460.00	540.00	89.2%
TOTAL PUBLIC SAFETY	15,000.00	18,880.32	13,630.38	1,369.62	90.9%
01000363 STREETS REVENUE					
01000363 03630 PKG METERS - STREETS	18,000.00	12,426.61	16,584.54	1,415.46	92.1%
01000363 03633 PARKING PERMITS	1,700.00	1,705.00	2,100.00	(400.00)	123.5%
01000363 03635 SNOW REMOVAL CONTRACT	21,118.00	20,682.67	23,178.06	(2,060.06)	109.8% *(1)
TOTAL STREETS REVENUE	40,818.00	34,814.28	41,862.60	(1,044.60)	102.6%
*(1) Payment comes annually from the Commonwealth usually in October or November. Includes a \$2,102 severe winter adjustment for the 2012/2013 winter season.					
01000365 HEALTH CARE CONTRIBUTIONS					
01000367 03654 HEALTH CARE CONTRIBUTIONS	28,785.00	28,180.11	30,918.18	(2,133.18)	107.4% *(1)
TOTAL HEALTH CARE CONTRIBUTIONS	28,785.00	28,180.11	30,918.18	(2,133.18)	107.4%
*(1) % received from employees.					
01000367 CULTURE-RECREATION					
01000367 03670 SHADE TREE REIMB	2,000.00	300.00	5,525.00	(3,525.00)	276.3% *(1)
TOTAL CULTURE-RECREATION	2,000.00	300.00	5,525.00	(3,525.00)	276.3%
*(1) Payments for tree removals. Homeowners are billed a maximum \$300 and the City is responsible for the remainder. This is historically the most collected since '08.					
01000380 MISCELLANEOUS REVENUE					

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
01000380 03800 MISCELLANEOUS REVENUE	3,500.00	3,790.79	4,012.75	(512.75)	114.7% *(1)
01000380 03801 INSURANCE SETTLEMENTS	0.00	8,615.85	5,681.69	(5,681.69)	*(2)
01000380 03802 DIVIDENDS	2,500.00	1,167.00	1,306.00	1,194.00	52.2%
TOTAL MISCELLANEOUS REVENUE	6,000.00	13,573.64	11,000.44	(5,000.44)	183.3%
*(1) Mostly Northwest Regional Planning and Penn Prime					
*(2) Worker's Compensation Reimbursements					
01000385 REIMBURSED EXPENSES					
01000385 03850 REIMBURSED EXPENSES	10,000.00	8,605.94	2,121.47	7,878.53	21.2% *(1)
TOTAL REIMBURSED EXPENSES	10,000.00	8,605.94	2,121.47	7,878.53	21.2%
*(1) Restitution from criminal prosecution, services performed, etc.					
01000387 CONTRIBUTIONS/DONATIONS					
01000387 03870 CONTRIBUTIONS	1,000.00	5,850.00	4,309.95	(3,309.95)	431.0% *(1)
TOTAL CONTRIBUTIONS/DONATIONS	1,000.00	5,850.00	4,309.95	(3,309.95)	431.0%
*(1) Moose, PNA, VFW, Tsvl Apartments.					
01000391 OTHER REVENUE					
01000391 03910 SALE OF CITY PROPERTY	22,332.00	18,359.90	14,563.30	7,768.70	65.2% *(1)
TOTAL OTHER REVENUE	22,332.00	18,359.90	14,563.30	7,768.70	65.2%
*(1) \$1,616 from scrap metal.					
01000392 INTERFUND TRANSFERS					
01000392 39202 FROM REFUSE FUND	69,300.00	70,000.00	69,300.00	0.00	100.0%
01000392 39206 FROM WATER FUND	270,000.00	217,000.00	270,000.00	0.00	100.0%
01000392 39208 FROM SEWER FUND	270,500.00	218,500.00	270,500.00	0.00	100.0%
01000392 39235 FROM STREETS	0.00	30,000.00	0.00	0.00	
TOTAL INTERFUND TRANSFERS	609,800.00	535,500.00	609,800.00	0.00	100.0%
01000396 BUDGET RESERVE					
01000396 03960 BUDGET RESERVE	48,616.00	0.00	0.00	48,616.00	0.0% *(1)
TOTAL OTHER REVENUE	48,616.00	0.00	0.00	48,616.00	0.0%
01400000 COUNCIL					
01400000 11100 ELECTED OFFICIALS SALARIES	4,800.00	4,707.30	5,699.59	(899.59)	118.7% *(1)
01400000 19200 FICA	520.00	491.94	434.87	85.13	83.6%
01400000 19300 MEDICARE	120.00	115.24	101.80	18.20	84.8%
01400000 19600 HEALTH INSURANCE	3,502.00	5,141.25	2,583.78	918.22	73.8% *(1)
01400000 19601 HRA	750.00	0.00	0.00	750.00	0.0%
01400000 42000 DUES/SUBSCRIPTIONS	2,500.00	2,307.90	2,332.89	167.11	93.3% *(2)
01400000 45001 ORDINANCE CODIFICATION	2,000.00	0.00	1,784.94	215.06	89.2%
01400000 46000 TRAINING	1,000.00	1,154.44	0.00	1,000.00	0.0%
01400000 47000 MISC EXPENSES	200.00	193.65	80.00	120.00	40.0%
TOTAL COUNCIL	15,392.00	14,111.72	13,017.87	2,374.13	84.6%
*(1) As of 1/1 1 Council member elected health coverage. None as of 7/1 so the salary line item ended up over budget and the health insurance under budget.					
*(2) PLCM, PELRAS, & PSAB Dues paid at beginning of the year.					
01401000 MANAGER					
01401000 13000 SALARIES	98,941.00	95,594.74	101,990.04	(3,049.04)	103.1% *(1)
01401000 19200 FICA	6,134.00	6,270.28	6,226.93	(92.93)	101.5%
01401000 19300 MEDICARE	1,435.00	1,466.24	1,456.20	(21.20)	101.5%
01401000 19400 UNEMPLOYMENT COMPENSATION	1,469.00	1,267.20	1,468.80	0.20	100.0% *(2)
01401000 19500 WORKER'S COMPENSATION	173.00	173.00	135.00	38.00	78.0% *(2)
01401000 19600 HEALTH INSURANCE	18,494.00	22,329.00	18,234.43	259.57	98.6%
01401000 19601 HRA	3,000.00	0.00	2,549.47	450.53	85.0%
01401000 19700 PENSION	1,930.00	2,080.00	1,755.27	174.73	90.9%
01401000 19800 VISION INSURANCE	188.00	230.60	208.39	(20.39)	110.8%
01401000 19801 DENTAL INSURANCE	1,019.00	1,104.72	1,009.98	9.02	99.1%
01401000 19802 LIFE INSURANCE	402.00	432.00	432.56	(30.56)	107.6%
01401000 19803 AD & D INSURANCE	112.00	120.00	120.10	(8.10)	107.2%
01401000 19804 LTD INSURANCE	622.00	667.56	668.72	(46.72)	107.5%

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
01401000 26000 MINOR EQUIPMENT	100.00	0.00	0.00	100.00	0.0%
01401000 33000 TRANSPORTATION	250.00	190.36	1,070.31	(820.31)	428.1% *(3)
01401000 46000 TRAINING	1,000.00	855.05	1,141.38	(141.38)	114.1% *(4)
01401000 47000 MISC EXPENSES	50.00	63.06	40.00	10.00	80.0%
TOTAL MANAGER	135,319.00	132,843.81	138,507.58	(3,188.58)	102.4%
*(1) Pension contribution.					
*(2) Annual costs.					
*(3) TCC, FLSA, MEIT, PELRAS Convention. Increased line item budget to \$1,000 for 2014.					
*(4) Increased line item budget to \$1,000 for 2014.					
01402000 FINANCE					
01402000 13000 SALARIES	42,227.00	41,527.98	42,211.29	15.71	100.0%
01402000 18000 PREMIUM PAY	100.00	49.53	0.00	100.00	0.0%
01402000 19200 FICA	2,735.00	2,079.01	2,590.78	144.22	94.7%
01402000 19300 MEDICARE	639.00	486.17	605.93	33.07	94.8%
01402000 19400 UNEMPLOYMENT COMPENSATION	734.00	633.60	734.40	(0.40)	100.1% *(1)
01402000 19500 WORKER'S COMPENSATION	62.00	62.00	50.00	12.00	80.6% *(1)
01402000 19600 HEALTH INSURANCE	12,202.00	10,552.01	12,169.60	32.40	99.7%
01402000 19601 HRA	1,500.00	0.00	338.14	1,161.86	22.5%
01402000 19700 PENSION	2,230.00	2,080.00	2,404.73	(174.73)	107.8% *(2)
01402000 19800 VISION INSURANCE	72.00	54.00	71.69	0.31	99.6%
01402000 19801 DENTAL INSURANCE	822.00	736.20	821.80	0.20	100.0%
01402000 19802 LIFE INSURANCE	106.00	80.28	109.78	(3.78)	103.6%
01402000 19803 AD & D INSURANCE	29.00	22.30	30.55	(1.55)	105.3%
01402000 19804 LTD INSURANCE	46.00	0.00	46.03	(0.03)	
01402000 19805 LONGEVITY	1,800.00	1,700.00	1,800.00	0.00	100.0% *(1)
01402000 23810 UNIFORMS CONTRACTED	50.00	0.00	0.00	50.00	0.0% *(1)
01402000 26000 MINOR EQUIPMENT	500.00	0.00	599.98	(99.98)	120.0%
01402000 31100 AUDIT SERVICE	3,638.00	4,350.00	3,262.50	375.50	89.7% *(1)
01402000 35000 INSURANCE/BONDING	500.00	200.00	200.00	300.00	40.0% *(1)
01402000 46000 TRAINING	0.00	50.00	55.00	(55.00)	*(1)
01402000 47000 MISC EXPENSES	100.00	0.00	40.00	60.00	40.0%
TOTAL FINANCE	70,092.00	64,663.08	68,142.20	1,949.80	97.2%
*(1) Annual costs.					
*(2) Split for Asst to City Manager/Finance Director.					
01403000 TREASURER					
01403000 13000 SALARIES	43,914.00	43,701.02	44,199.10	(285.10)	100.6%
01403000 18000 PREMIUM PAY	0.00	0.00	0.00	0.00	
01403000 19200 FICA	3,202.00	2,599.13	2,654.96	547.04	82.9%
01403000 19300 MEDICARE	742.00	607.70	620.88	121.12	83.7%
01403000 19400 UNEMPLOYMENT COMPENSATION	734.00	633.60	734.40	(0.40)	100.1% *(1)
01403000 19500 WORKER'S COMPENSATION	43.00	43.00	35.00	8.00	81.4% *(1)
01403000 19600 HEALTH INSURANCE	7,005.00	7,861.13	7,016.22	(11.22)	100.2%
01403000 19601 HRA	1,500.00	0.00	1,495.61	4.39	99.7%
01403000 19700 PENSION	2,080.00	2,080.00	2,080.00	0.00	100.0%
01403000 19800 VISION INSURANCE	206.00	220.80	227.69	(21.69)	110.5%
01403000 19801 DENTAL INSURANCE	284.00	283.46	281.10	2.90	99.0%
01403000 19802 LIFE INSURANCE	110.00	110.16	112.50	(2.50)	102.3%
01403000 19803 AD & D INSURANCE	31.00	30.60	31.25	(0.25)	100.8%
01403000 19804 LTD INSURANCE	169.00	168.96	172.60	(3.60)	102.1%
01403000 20000 MATERIALS & SUPPLIES	100.00	75.03	205.63	(105.63)	205.6%
01403000 24000 COMPUTER SUPPLIES	250.00	215.89	215.89	34.11	86.4%
01403000 26000 MINOR EQUIPMENT	250.00	0.00	0.00	250.00	0.0%
01403000 31100 AUDIT SERVICE	3,100.00	3,800.00	3,150.00	(50.00)	101.6% *(1)
01403000 32500 POSTAGE	3,600.00	3,520.42	3,380.00	220.00	93.9%
01403000 33000 TRANSPORTATION	0.00	0.00	67.80	(67.80)	
01403000 34200 PRINTING	1,200.00	1,093.71	1,843.63	(643.63)	153.6% *(2)
01403000 35000 INSURANCE/BONDING	900.00	894.00	894.00	6.00	99.3% *(1)
01403000 37000 EQUIPMENT MAINTENANCE	150.00	42.50	56.25	93.75	37.5%
01403000 38000 EQUIPMENT LEASING	650.00	605.51	614.78	35.22	94.6%
01403000 42000 DUES/SUBSCRIPTIONS	60.00	8.00	70.00	(10.00)	116.7%
01403000 45000 CONTRACTED SERVICES	1,600.00	1,600.00	1,600.00	0.00	100.0% *(1)
01403000 46000 TRAINING	50.00	0.00	0.00	50.00	0.0%
TOTAL TREASURER	71,930.00	70,194.62	71,759.29	170.71	99.8%

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
*(1) Annual Costs					
*(2) Overbudget by School paper/envelopes. Reimbursed 1/2 by TASD.					
01404000 LEGAL					
01404000 30000 RETAINER	2,250.00	3,000.00	2,250.00	0.00	100.0%
01404000 31400 LEGAL SERVICES	15,000.00	11,825.94	9,194.68	5,805.32	61.3%
01404000 35000 BONDING	100.00	100.00	100.00	0.00	100.0%
01404000 45000 CONTRACTED SERVICES	0.00	0.00	3,729.27	(3,729.27)	*(1)
TOTAL LEGAL	17,350.00	14,925.94	15,273.95	2,076.05	88.0%
*(1) Unexpected arbitration expenses (Police & AFSCME)					
01405000 CONTROLLER					
01405000 19200 FICA	229.00	241.56	246.00	(17.00)	107.4%
01405000 19300 MEDICARE	54.00	56.52	57.48	(3.48)	106.4%
01405000 19600 HEALTH INSURANCE	3,502.00	4,960.40	4,001.58	(499.58)	114.3% *(1)
01405000 19601 HRA	750.00	0.00	179.00	571.00	23.9%
01405000 35000 BONDING	100.00	100.00	100.00	0.00	100.0%
TOTAL CONTROLLER	4,635.00	5,358.48	4,584.06	50.94	98.9%
*(1) Includes Dental (Self Pay)					
01407000 INFORMATION TECHNOLOGY					
01407000 24000 COMPUTER SUPPLIES	1,900.00	1,671.64	1,015.87	884.13	53.5%
01407000 27100 IT/HARDWARE/SOFTWARE	1,000.00	1,319.96	232.50	767.50	23.3%
01407000 45200 CONTRACTED IT SERVICES	9,900.00	11,555.63	11,176.10	(1,276.10)	112.9% *(1)
*(1) Includes CISCO Smart Net Contract for Police Department and PD On Site set up service.					
TOTAL INFORMATION TECHNOLOGY	12,800.00	14,547.23	12,424.47	375.53	97.1%
01409000 CITY BUILDINGS/CENTRAL SERVICE					
01409000 20000 MATERIALS & SUPPLIES	3,500.00	3,186.40	3,924.21	(424.21)	112.1% *(1)
01409000 26000 MINOR EQUIPMENT	0.00	169.99	0.00	0.00	
01409000 32000 TELEPHONE EXPENSE	10,500.00	10,575.43	5,993.67	4,506.33	57.1% *(2)
01409000 32500 POSTAGE	1,500.00	1,962.31	1,310.47	189.53	87.4%
01409000 34000 ADVERTISING	3,500.00	3,029.71	2,135.85	1,364.15	61.0%
01409000 34200 FORMS PRINTING	1,000.00	506.03	831.87	168.13	83.2%
01409000 36100 ELECTRICITY	3,500.00	5,092.78	3,369.99	130.01	96.3%
01409000 36200 NATURAL GAS	2,500.00	0.00	2,128.59	371.41	85.1%
01409000 37000 EQUIPMENT MAINTENANCE	400.00	193.00	196.00	204.00	49.0%
01409000 37300 BUILDING MAINTENANCE	1,500.00	1,530.61	1,104.89	395.11	73.7%
01409000 38000 EQUIPMENT LEASING	6,200.00	6,404.18	7,078.20	(878.20)	114.2% *(3)
01409000 45000 CONTRACTED SERVICES	2,000.00	1,861.50	1,888.97	111.03	94.4%
TOTAL CITY BUILDINGS/CENTRAL SERVICE	36,100.00	34,511.94	29,962.71	6,137.29	83.0%
*(1) Includes extra expenses related to the SAT Grant renovations in the attic that provided record storage. Storage boxes and lumber to build shelving units.					
*(2) Significant expense reduction due to the implementation of the Voice over IP (VoIP) phone network.					
*(3) Need to evaluate cost effectiveness of getting a new printer to possibly handle more generation at a lower cost. Also need to take a look at copies that may be unnecessary.					
01410000 POLICE					
01410000 13000 SALARIES	589,950.00	566,425.91	585,229.33	4,720.67	99.2%
01410000 18000 PREMIUM PAY	55,550.00	87,777.20	59,886.85	(4,336.85)	107.8% *(1)
01410000 19200 FICA	2,050.00	1,977.01	1,975.65	74.35	96.4%
01410000 19300 MEDICARE	9,800.00	9,960.85	9,552.63	247.37	97.5%
01410000 19400 UNEMPLOYMENT COMPENSATION	8,078.00	6,969.60	8,804.26	(726.26)	109.0% *(2)
01410000 19500 WORKER'S COMPENSATION	19,888.00	19,887.62	18,960.00	928.00	95.3% *(2)
01410000 19600 HEALTH INSURANCE	103,850.00	119,866.50	99,109.49	4,740.51	95.4%
01410000 19601 HRA	15,750.00	0.00	9,859.43	5,890.57	62.6%
01410000 19602 RETIREE HEALTH INSURANCE	16,800.00	0.00	11,331.30	5,468.70	67.4%
01410000 19700 PENSION	315,783.00	311,489.00	315,783.00	0.00	100.0%
01410000 19800 VISION INSURANCE	1,268.00	1,201.10	1,251.04	16.96	98.7%
01410000 19801 DENTAL INSURANCE	5,665.00	5,343.11	5,223.02	441.98	92.2%
01410000 19802 LIFE INSURANCE	1,225.00	1,175.48	1,186.56	38.44	96.9%
01410000 19803 AD & D INSURANCE	340.00	322.47	329.60	10.40	96.9%
01410000 19804 LTD INSURANCE	3,800.00	3,675.62	3,909.05	(109.05)	102.9%
01410000 19805 LONGEVITY	31,509.00	29,665.85	32,466.81	(957.81)	103.0% *(2)
01410000 20000 MATERIALS & SUPPLIES	3,400.00	4,141.62	3,226.76	173.24	94.9%

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
01410000 22800 DOG POUND EXPENSE	25.00	25.00	25.00	0.00	100.0%
01410000 23100 VEHICLE FUEL	12,000.00	12,288.36	14,682.50	(2,682.50)	122.4% *(3)
01410000 23400 VEHICLE OIL & OTHER FLUIDS	500.00	0.00	465.00	35.00	93.0%
01410000 23800 UNIFORMS GENERAL	0.00	1,028.19	0.00	0.00	
01410000 23810 UNIFORMS CONTRACTED	7,000.00	5,874.20	5,497.35	1,502.65	78.5%
01410000 24200 PROTECTION SUPPLIES	0.00	1,419.52	0.00	0.00	
01410000 25000 CRUISER MAINTENANCE	3,000.00	2,793.47	2,452.17	547.83	81.7%
01410000 25100 TIRES & TUBES	2,500.00	2,669.28	2,334.00	166.00	93.4%
01410000 26000 MINOR EQUIPMENT	3,000.00	4,790.33	937.76	2,062.24	31.3%
01410000 31500 ANNUAL PHYSIACL EXAM	220.00	477.00	0.00	220.00	0.0%
01410000 32000 TELEPHONE EXPENSE	3,600.00	3,975.23	3,694.66	(94.66)	102.6% *(4)
01410000 32400 WIRELESS TELEPHONE EXPENSE	700.00	359.93	340.49	359.51	48.6%
01410000 32500 POSTAGE	600.00	547.03	501.17	98.83	83.5%
01410000 32700 RADIO MAINTENANCE	1,000.00	290.35	441.05	558.95	44.1%
01410000 36100 ELECTRICITY	4,800.00	5,896.93	4,238.80	561.20	88.3%
01410000 36200 NATURAL GAS	2,200.00	0.00	1,810.29	389.71	82.3%
01410000 37000 EQUIPMENT MAINTENANCE	500.00	611.47	294.90	205.10	59.0%
01410000 37300 BUILDING MAINTENANCE	1,000.00	253.39	346.52	653.48	34.7%
01410000 37410 PARKING METER MAINTENANCE	1,600.00	1,154.60	2,038.18	(438.18)	127.4% *(5)
01410000 38000 EQUIPMENT LEASING	900.00	783.10	822.61	77.39	91.4%
01410000 40000 DRUG INVESTIGATION	500.00	0.00	0.00	500.00	0.0%
01410000 42000 DUES/SUBSCRIPTIONS	150.00	125.00	160.00	(10.00)	106.7% *(2)
01410000 45000 CONTRACTED SERVICES	5,500.00	4,718.50	5,473.85	26.15	99.5%
01410000 46000 TRAINING	2,400.00	1,709.39	108.35	2,291.65	4.5%
TOTAL POLICE	1,238,401.00	1,221,669.21	1,214,749.43	23,651.57	98.1%
*(1) Even though overbudget this is a significant reduction from the \$87,000 of 2012.					
*(2) Annual costs.					
*(3) Implemented new WEX Fleet Fueling Service that provides enhanced reporting and monitoring capabilities to help evaluate the use of fuel in City vehicles.					
*(4) Police Department requested phone set up will not allow the City to see a savings in this line item.					
*(5) Increased cost due to parking meter enforcement plan.					
01411000 FIRE					
01411000 13000 SALARIES	413,579.00	413,604.16	412,071.22	1,507.78	99.6%
01411000 15100 FIREMAN ACCIDENT INSURANCE	1,397.00	1,397.00	1,433.00	(36.00)	102.6% *(1)
01411000 18000 PREMIUM PAY	10,500.00	17,834.74	12,936.53	(2,436.53)	123.2%
01411000 19300 MEDICARE	5,850.00	5,365.41	5,223.99	626.01	89.3%
01411000 19400 UNEMPLOYMENT COMPENSATION	6,583.00	6,438.06	7,921.43	(1,338.43)	120.3% *(1)
01411000 19500 WORKER'S COMPENSATION	12,379.00	12,379.00	31,438.00	(19,059.00)	254.0% *(1) (3)
01411000 19600 HEALTH INSURANCE	82,305.00	90,281.56	77,823.89	4,481.11	94.6%
01411000 19601 HRA	12,750.00	0.00	5,537.78	7,212.22	43.4%
01411000 19602 RETIREE HEALTH INSURANCE	9,000.00	0.00	7,616.59	1,383.41	84.6%
01411000 19700 PENSION	163,419.00	162,191.00	163,419.00	0.00	100.0% *(1)
01411000 19800 VISION INSURANCE	1,030.00	864.70	1,063.52	(33.52)	103.3%
01411000 19801 DENTAL INSURANCE	4,292.00	3,937.38	4,008.15	283.85	93.4%
01411000 19802 LIFE INSURANCE	900.00	916.14	898.24	1.76	99.8%
01411000 19803 AD & D INSURANCE	54.00	54.00	33.01	20.99	61.1%
01411000 19804 LTD INSURANCE	300.00	298.56	183.02	116.98	61.0%
01411000 20000 MATERIALS & SUPPLIES	800.00	779.81	626.41	173.59	78.3%
01411000 23100 VEHICLE FUEL	2,000.00	2,279.11	3,275.41	(1,275.41)	163.8% *(8)
01411000 23400 VEHICLE OILS & OTHER FLUIDS	400.00	0.00	38.70	361.30	9.7%
01411000 23810 UNIFORMS	2,750.00	2,103.94	1,708.48	1,041.52	62.1%
01411000 25100 TIRES & TUBES	2,000.00	1,400.00	0.00	2,000.00	0.0%
01411000 26000 MINOR EQUIPMENT	3,000.00	2,559.23	17,205.64	(14,205.64)	573.5% *(4)
01411000 31500 ANNUAL PHYSICAL EXAM	300.00	572.00	574.97	(274.97)	191.7% *(2)
01411000 32000 TELEPHONE EXPENSE	500.00	466.66	735.17	(235.17)	147.0%
01411000 32400 WIRELESS TELEPHONE EXPENSE	500.00	382.47	340.49	159.51	68.1%
01411000 32500 POSTAGE	10.00	1.70	52.44	(42.44)	524.4% *(5)
01411000 32700 RADIO MAINTENANCE	1,000.00	313.40	194.26	805.74	19.4%
01411000 36100 ELECTRICITY	2,500.00	4,508.38	2,541.28	(41.28)	101.7%
01411000 36200 NATURAL GAS	3,500.00	0.00	2,873.31	626.69	82.1%
01411000 37000 EQUIPMENT MAINTENANCE	9,432.00	1,902.04	8,050.81	1,381.19	85.4%
01411000 37300 BUILDING MAINTENANCE	3,500.00	2,081.43	3,012.62	487.38	86.1% *(6)
01411000 37430 EQUIPMENT TESTING	1,000.00	0.00	1,034.00	(34.00)	
01411000 38000 EQUIPMENT LEASING	550.00	500.82	480.40	69.60	87.3%
01411000 45000 CONTRACTED SERVICES	500.00	800.48	166.50	333.50	33.3%
01411000 46000 TRAINING	1,750.00	556.21	1,720.00	30.00	98.3% *(7)
01411000 47001 DRUG & ALCOHOL TESTING	0.00	0.00	45.00	(45.00)	0.0%

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
TOTAL FIRE	760,330.00	736,769.39	776,283.26	(15,953.26)	102.1%
*(1) Annual costs.					
*(2) Drug Screenings and physicals for 2 new minutemen.					
*(3) Increased cost due to Cancer Presumption Law.					
*(4) Chainsaw and cold water suits purchased with grant \$.					
*(5) Return shipping.					
*(6) Repair/remodel costs associated with capital improvement project.					
*(7) EMT training.					
*(8) Implemented new WEX Fleet Fueling Service that provides enhanced reporting and monitoring capabilities to help evaluate the use of fuel in City vehicles.					
01413000 BUILDING INSPECTOR					
01413000 13000 SALARIES	40,643.00	39,858.41	40,645.77	(2.77)	100.0%
01413000 18000 PREMIUM PAY	1,000.00	517.62	527.88	472.12	52.8%
01413000 19200 FICA	2,600.00	2,637.40	2,689.03	(89.03)	103.4%
01413000 19300 MEDICARE	600.00	616.78	628.82	(28.82)	104.8%
01413000 19400 UNEMPLOYMENT COMPENSATION	734.00	633.60	734.40	(0.40)	100.1% *(1)
01413000 19500 WORKER'S COMPENSATION	147.00	147.00	133.00	14.00	90.5% *(1)
01413000 19600 HEALTH INSURANCE	10,507.00	11,997.27	10,085.37	421.63	96.0%
01413000 19601 HRA	1,500.00	0.00	1,491.23	8.77	99.4%
01413000 19700 PENSION	2,080.00	2,080.00	2,080.00	0.00	100.0% *(1)
01413000 19800 VISION INSURANCE	54.00	54.00	54.00	0.00	100.0%
01413000 19801 DENTAL INSURANCE	736.00	736.20	736.20	(0.20)	100.0%
01413000 19802 LIFE INSURANCE	93.00	92.88	95.22	(2.22)	102.4%
01413000 19803 AD & D INSURANCE	26.00	25.80	26.45	(0.45)	101.7%
01413000 19805 LONGEVITY	3,120.00	3,120.00	3,120.00	0.00	100.0% *(1)
01413000 20000 MATERIALS & SUPPLIES	500.00	559.76	(1.70)	501.70	-0.3%
01413000 23100 VEHICLE FUEL	550.00	604.88	407.53	142.47	74.1%
01413000 23810 UNIFORMS CONTRACTED	100.00	61.51	84.97	15.03	85.0% *(1)
01413000 26000 MINOR EQUIPMENT	200.00	98.88	0.00	200.00	0.0%
01413000 31400 LEGAL SERVICES	250.00	418.00	231.00	19.00	92.4%
01413000 33000 TRANSPORTATION	0.00	32.75	0.00	0.00	*(1)
01413000 35000 BONDING	100.00	100.00	100.00	0.00	100.0% *(1)
01413000 37000 EQUIPMENT MAINTENANCE	0.00	0.00	218.27	(218.27)	*(2)
01413000 41000 COURT REPORTER FEES	300.00	2.50	275.00	25.00	91.7%
01413000 42000 DUES/SUBSCRIPTIONS	125.00	125.00	125.00	0.00	100.0% *(1)
01413000 45000 CONTRACTED SERVICES	1,500.00	945.00	500.00	1,000.00	33.3%
01413000 46000 TRAINING	75.00	0.00	0.00	75.00	0.0%
01413000 47001 DRUG & ALCOHOL TESTING	30.00	0.00	0.00	30.00	0.0%
TOTAL BUILDING INSPECTOR	67,570.00	65,465.24	64,987.44	2,582.56	96.2%
*(1) Annual Costs.					
*(2) Unexpected vehicle repair expenses - fuel tank strap and windshield replacement.					
01414000 PLANNING/ZONING					
01414000 20000 MATERIALS & SUPPLIES	100.00	0.00	0.00	100.00	0.0%
01414000 31400 LEGAL SERVICES	225.00	55.00	99.00	126.00	44.0%
TOTAL PLANNING/ZONING	325.00	55.00	99.00	226.00	30.5%
01415000 CIVIL DEFENSE					
01415000 13000 SALARIES	6,090.00	6,920.20	6,695.47	(605.47)	109.9%
01413000 19200 FICA	378.00	429.08	381.66	(3.66)	101.0%
01413000 19300 MEDICARE	89.00	100.40	89.30	(0.30)	100.3%
01413000 19400 UNEMPLOYMENT COMPENSATION	526.00	508.49	571.57	(45.57)	108.7%
01413000 19500 WORKER'S COMPENSATION	225.00	224.38	0.00	225.00	0.0%
TOTAL CIVIL DEFENSE	7,308.00	8,182.55	7,738.00	(430.00)	105.9% *(1)
*(1) 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	1,866.38	1,928.30	171.70	91.8% *(1)
TOTAL HEALTH INSPECTOR	2,100.00	1,866.38	1,928.30	171.70	91.8%
*(1) 39 Inspections, 7 Re-Inspections + mileage.					
01430000 PUBLIC WORKS					
01430000 13000 SALARIES	383,905.00	243,773.50	354,821.79	29,083.21	92.4% *(1)

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
01430000 18000 PREMIUM PAY	9,500.00	1,128.45	8,905.68	594.32	93.7%
01430000 19200 FICA	25,650.00	15,592.33	22,877.81	2,772.19	89.2%
01430000 19300 MEDICARE	5,998.00	3,635.64	5,402.03	595.97	90.1%
01430000 19400 UNEMPLOYMENT COMPENSATION	7,340.00	4,118.40	7,062.20	277.80	96.2% *(2)
01430000 19500 WORKER'S COMPENSATION	21,400.00	7,705.00	11,781.00	9,619.00	55.1% *(2)
01430000 19600 HEALTH INSURANCE	73,550.00	51,945.08	64,343.37	9,206.63	87.5%
01430000 19601 HRA	12,000.00	0.00	6,625.14	5,374.86	55.2%
01430000 19700 PENSION	20,800.00	12,680.00	18,720.00	2,080.00	90.0%
01430000 19800 VISION INSURANCE	589.00	422.00	554.04	34.96	94.1%
01430000 19801 DENTAL INSURANCE	6,768.00	4,190.77	6,152.85	615.15	90.9%
01430000 19802 LIFE INSURANCE	922.00	666.09	937.98	(15.98)	101.7%
01430000 19803 AD & D INSURANCE	257.00	185.02	260.55	(3.55)	101.4%
01430000 19804 LTD INSURANCE	365.00	304.44	320.95	44.05	87.9%
01430000 19805 LONGEVITY	15,030.00	11,200.00	14,740.00	290.00	98.1% *(2)
01430000 20000 MATERIALS & SUPPLIES	6,000.00	3,217.02	2,681.26	3,318.74	44.7%
01430000 23100 VEHICLE FUEL	19,000.00	18,982.83	19,339.65	(339.65)	101.8% *(4)
01430000 23400 VEHICLE OILS & OTHER FLUIDS	6,000.00	0.00	1,839.53	4,160.47	30.7%
01430000 23810 UNIFORMS CONTRACTED	3,500.00	3,330.25	2,908.52	591.48	83.1% *(2)
01430000 25100 TIRES & TUBES	4,900.00	3,418.00	1,992.78	2,907.22	40.7%
01430000 26000 MINOR EQUIPMENT	1,820.00	1,319.71	954.01	865.99	52.4%
01430000 26100 SAFETY EQUIPMENT	1,000.00	312.57	1,237.38	(237.38)	123.7%
01430000 32000 TELEPHONE EXPENSE	0.00	0.00	1,180.39	(1,180.39)	*(3)
01430000 32400 WIRELESS TELEPHONE EXPENSE	700.00	729.81	682.41	17.59	97.5%
01430000 32700 RADIO MAINTENANCE	500.00	6,363.00	532.00	(32.00)	106.4%
01430000 33000 TRANSPORTATION	0.00	0.00	65.54	(65.54)	
01430000 36100 ELECTRICITY	6,000.00	11,618.16	4,750.26	1,249.74	79.2% *(5)
01430000 36200 NATURAL GAS	8,000.00	0.00	9,276.41	(1,276.41)	116.0% *(5)
01430000 37300 BUILDING MAINTENANCE	3,000.00	1,404.65	1,525.75	1,474.25	50.9%
01430000 38000 EQUIPMENT LEASING	2,500.00	2,494.12	3,195.76	(695.76)	127.8%
01430000 45000 CONTRACTED SERVICES	1,000.00	1,044.58	1,207.74	(207.74)	120.8%
01430000 46000 TRAINING	500.00	23.28	0.00	500.00	0.0%
01430000 47001 DRUG & ALCOHOL TESTING	150.00	0.00	187.40	(37.40)	124.9%
TOTAL PUBLIC WORKS	648,644.00	411,804.70	577,062.18	71,581.82	89.0%
*(1) 1 employee off on Worker's Compensation.					
*(2) Annual Costs. Larger due to moving employees in this line item from water and sewer and reimbursing the general fund.					
*(3) In prior years this fee was paid out of the Central Services line item (01409)					
*(4) Implemented new WEX Fleet Fueling Service that provides enhanced reporting and monitoring capabilities to help evaluate the use of fuel in City vehicles.					
*(5) Natural Gas split from electricity in 2013 to better evaluate each service under contract. Will monitor in 2014 to see if budget adjustments need to be made.					
01431000 STREET CLEANING					
01431000 20000 MATERIALS & SUPPLIES	3,500.00	0.00	695.10	2,804.90	19.9%
01431000 37000 EQUIPMENT MAINTENANCE	500.00	0.00	1,339.97	(839.97)	268.0% *(1)
01431000 47140 SMALL BORROWING PRINCIPLE	24,034.00	24,033.86	24,034.86	(0.86)	100.0%
TOTAL STREET CLEANING	28,034.00	24,033.86	26,069.93	1,964.07	93.0%
*(1) Aside from lightbulbs, clamps, and maintenance filters expenses were mostly from solenoid, battery, flange bearing, and radiator repair.					
01432000 SNOW REMOVAL					
01432000 20000 MATERIALS & SUPPLIES	44,500.00	1,091.88	51,542.95	(7,042.95)	115.8% *(1)
01432000 45000 CONTRACTED SERVICES	1,000.00	2,662.20	0.00	1,000.00	0.0%
TOTAL SNOW REMOVAL	45,500.00	3,754.08	51,542.95	(6,042.95)	113.3%
*(1) Increased salt costs in December 2013.					
01433000 STREET SIGNS & MARKINGS					
01433000 20000 MATERIALS & SUPPLIES	10,000.00	2,393.53	482.99	9,517.01	4.8%
01433000 27000 TRAFFIC SIGNS	6,000.00	0.00	0.00	6,000.00	0.0%
01433000 36100 ELECTRICITY	6,000.00	0.00	4,294.27	1,705.73	71.6%
01433000 37600 TRAFFIC SIGNAL MAINTENANCE	1,500.00	0.00	1,933.76	(433.76)	128.9% *(1)
TOTAL STREET SIGNS & MARKINGS	23,500.00	2,393.53	6,711.02	16,788.98	28.6%
*(1) Costs down significantly with new lights downtown. Maintenance in the past was around \$7,000 per year.					
01434000 STREET LIGHTING					
01434000 36010 PARK LIGHTING	2,500.00	2,291.87	2,456.37	43.63	98.3%
01434000 36100 ELECTRICITY	80,000.00	0.00	66,534.65	13,465.35	83.2%

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
TOTAL STREET LIGHTING	82,500.00	2,291.87	68,991.02	13,508.98	83.6%
01435000 SIDEWALKS/CROSSWALKS					
01435000 20000 MATERIALS & SUPPLIES	5,200.00	4,474.52	4,561.35	638.65	87.7%
TOTAL SIDEWALKS/CROSSWALKS	5,200.00	4,474.52	4,561.35	638.65	87.7%
01437000 MACHINERY REPAIR					
01437000 37000 EQUIPMENT MAINTENANCE	15,000.00	13,007.57	13,150.00	1,850.00	87.7%
01437000 45000 CONTRACTED SERVICES	200.00	0.00	0.00	200.00	0.0%
TOTAL MACHINERY REPAIR	15,200.00	13,007.57	13,150.00	2,050.00	86.5%
01438000 STREET MAINTENANCE					
01438000 20000 MATERIALS & SUPPLIES	26,260.00	3,850.81	11,300.36	14,959.64	43.0%
01438000 45000 CONTRACTED SERVICES	33,000.00	187,120.91	25,888.03	7,111.97	78.4% *(1)
TOTAL STREET MAINTENANCE	59,260.00	190,971.72	37,188.39	22,071.61	62.8%
*(1) Paving Program bulk paid from the Liquid Fuels Fund.					
01439000 STREETS & BRIDGES					
01439000 45000 CONTRACTED SERVICES	1,200.00	480.50	994.06	205.94	82.8%
TOTAL STREETS & BRIDGES	1,200.00	480.50	994.06	205.94	82.8%
01450000 PARKS & RECREATION					
01450000 13000 SALARIES	16,700.00	14,757.92	15,824.16	875.84	94.8%
01430000 18000 PREMIUM PAY	0.00	401.34	0.00	0.00	
01430000 19200 FICA	1,038.00	911.98	955.96	82.04	92.1%
01430000 19300 MEDICARE	256.00	224.40	223.56	32.44	87.3%
01430000 19400 UNEMPLOYMENT COMPENSATION	734.00	995.72	372.40	361.60	50.7%
01430000 19500 WORKER'S COMPENSATION	625.00	1,889.50	661.00	(36.00)	105.8%
01430000 19600 HEALTH INSURANCE	4,500.00	6,007.61	5,271.05	(771.05)	117.1%
01430000 19601 HRA	0.00	0.00	43.13	(43.13)	
01430000 19700 PENSION	800.00	200.00	840.00	(40.00)	105.0%
01430000 19800 VISION INSURANCE	25.00	27.00	22.50	2.50	90.0%
01430000 19801 DENTAL INSURANCE	310.00	368.15	306.75	3.25	99.0%
01430000 19802 LIFE INSURANCE	40.00	38.79	22.68	17.32	56.7%
01430000 19803 AD & D INSURANCE	20.00	10.78	6.30	13.70	31.5%
01430000 19805 LONGEVITY	0.00	200.00	0.00	0.00	
01450000 20000 MATERIALS & SUPPLIES	3,000.00	2,454.98	3,725.23	(725.23)	124.2% *(1)
01450000 23100 VEHICLE FUEL	3,000.00	2,762.21	1,976.08	1,023.92	65.9%
01450000 23810 UNIFORMS CONTRACTED	0.00	110.03	769.95	(769.95)	*(2)
01450000 26000 MINOR EQUIPMENT	2,000.00	750.00	2,349.96	(349.96)	117.5%
01450000 31500 ANNUAL PHYSICAL EXAM	0.00	0.00	110.00	(110.00)	
01450000 32400 WIRELESS TELEPHONE	0.00	0.00	257.01	(257.01)	
01450000 33000 TRANSPORTATION	0.00	0.00	68.93	(68.93)	
01450000 37000 EQUIPMENT MAINTENANCE	2,750.00	3,106.08	2,164.44	585.56	78.7%
01450000 37200 POOL MAINTENANCE & MATERIALS	3,000.00	0.00	4,338.50	(1,338.50)	144.6% *(3)
01450000 37300 BUILDING MAINTENANCE	3,000.00	2,034.90	3,407.76	(407.76)	113.6%
01450000 45000 CONTRACTED SERVICES	1,500.00	1,201.95	585.69	914.31	39.0%
01450000 47001 DRUG & ALCOHOL TESTING	0.00	0.00	45.00	(45.00)	
TOTAL PARKS & RECREATION	43,298.00	38,453.34	44,348.04	(1,050.04)	102.4%
*(1) Mats for playgrounds, new drinking fountain, cement at Burgess Park.					
*(2) Initial uniform issue as per AFSCME contract.					
*(3) Pool project repairs & new water meter to have ability to monitor water usage for the pool.					
01452000 RECREATION SERVICES					
01452000 50000 CONTRIBUTION	12,500.00	25,000.00	12,500.00	0.00	100.0%
01452000 50010 TASD CONTRIBUTION	7,500.00	14,329.34	7,421.49	78.51	99.0%
TOTAL RECREATION SERVICES	20,000.00	39,329.34	19,921.49	78.51	99.6%
01453000 CRAWFORD COUNTY CONTRIBUTION					
01453000 50000 CONTRIBUTION	28,500.00	28,271.91	0.00	28,500.00	0.0% *(1)
TOTAL CRAWFORD COUNTY CONTRIBUTION	28,500.00	28,271.91	0.00	28,500.00	0.0%

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
*(1) Starting with 2013, THA is paying the County directly.					
01455000 SHADE TREE COMMISSION					
01455000 45000 CONTRACTED SERVICES - EMERG REMOVAL	2,000.00	2,635.00	2,000.00	0.00	100.0%
01455000 50000 CONTRIBUTION	10,000.00	8,675.00	10,000.00	0.00	100.0%
TOTAL SHADE TREE COMMISSION	12,000.00	11,310.00	12,000.00	0.00	100.0%
01456000 LIBRARY					
01456000 50000 CONTRIBUTION	5,000.00	5,000.00	5,000.00	0.00	100.0%
01456000 50020 CONTRIBUTION-READ PROGRAM	400.00	400.00	400.00	0.00	100.0%
TOTAL LIBRARY	5,400.00	5,400.00	5,400.00	0.00	100.0%
01465000 ECONOMIC DEVELOPMENT					
01465000 50000 CONTRIBUTION - AIRPORT	0.00	2,000.00	0.00	0.00	
TOTAL ECONOMIC DEVELOPMENT	0.00	2,000.00	0.00	0.00	
01472000 DEBT RETIREMENT					
01472000 47140 SMALL BORROWING PRINCIPAL	0.00	1,522.04	0.00	0.00	
01472000 47240 SMALL BORROWING INTEREST	0.00	7.61	0.00	0.00	
TOTAL DEBT RETIREMENT	0.00	1,529.65	0.00	0.00	
01481000 INTERGOVERNMENTAL EXPENDITURE					
01481000 53000 GOVERNMENT SUBSIDY	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	0.00	100.0%
01482000 RETIREMENT/EMPLOYEE BUYBACK					
01482000 17800 RETIREMENT BUYBACK	14,000.00	20,078.95	0.00	14,000.00	0.0%
TOTAL INTERGOVERNMENTAL EXPENDITURE	14,000.00	20,078.95	0.00	14,000.00	0.0%
01483000 ADMINISTRATIVE FEES					
01483000 19701 PENSION ADMINISTRATION FEES	6,000.00	6,897.79	3,835.68	2,164.32	63.9%
01483000 19702 HEALTH INSURANCE FEES	1,485.00	0.00	1,063.73	421.27	71.6%
01483000 19703 BANK SERVICE CHARGES	500.00	0.00	927.74	(427.74)	185.5% *(1)
TOTAL ADMINISTRATIVE FEES	7,985.00	6,897.79	5,827.15	2,157.85	73.0%
*(1) Includes fees for Tax Revolving, General Fund, Payroll, and HRA checking accounts.					
01486000 INSURANCE					
01486000 35100 UMBRELLA/LIABILITY	19,157.00	19,157.00	16,872.00	2,285.00	88.1%
01486000 35200 FLEET INSURANCE	4,442.00	4,442.00	4,823.00	(381.00)	108.6%
01486000 35400 PUBLIC OFFICIAL LIABILITY	2,642.00	2,642.00	2,192.00	450.00	83.0%
01486000 35600 APPRAISAL	591.00	591.00	608.33	(17.33)	102.9%
01486000 35700 LAW ENFORCEMENT LIABILITY	15,176.00	15,176.00	11,902.00	3,274.00	78.4%
01486000 35900 HEART/LUNG INSURANCE	12,097.00	12,097.00	19,121.00	(7,024.00)	158.1% *(1)
TOTAL INSURANCE	54,105.00	54,105.00	55,518.33	(1,413.33)	102.6%
*(1) Budgeted 2012 amt for 2013 base on broker's advice. Rates not received from Penn Prime until 12/12/12.					
01492000 INTERFUND TRANSFERS					
01492000 49230 TO CAPITAL FUND	40,000.00	30,000.00	40,000.00	0.00	100.0%
TOTAL INTERFUND TRANSFERS	40,000.00	30,000.00	40,000.00	0.00	100.0%
01499000 CONTINGENCY					
01499000 49900 CONTINGENCY RESERVE	8,008.00	16,091.12	40,011.63	(32,003.63)	499.6% *(1)
TOTAL CONTINGENCY	8,008.00	16,091.12	40,011.63	(32,003.63)	499.6%
*(1) \$25,000 of overage was check to TRA for SAT Grant to PHMC paid to TRA 11/2013 and reimbursed to the City by PHMC 1/2014.					
GENERAL FUND - TOTAL REVENUES	3,583,161	3,459,255	3,562,256	20,905	99.4%
GENERAL FUND - TOTAL EXPENSES	3,583,161	3,293,019	3,429,930	153,231	95.7%

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
2013 Fund Balance			132,326		
Carry Forward Balance from Prior Years			<u>421,701</u>		
2014 Beginning Fund Balance			554,027 *		

* We need approximately \$300,000 to make it through the 1st Quarter of each year without the need for a Tax Anticipation Note (TAN).

02 REFUSE					
02000341 INTEREST INCOME					
02000341 03410 INTEREST INCOME	145.00	195.45	176.30	(31.30)	121.6%
TOTAL INTEREST INCOME	145.00	195.45	176.30	(31.30)	121.6%
02000354 STATE GRANT					
02000354 03541 STATE OPERATING GRANT	5,000.00	3,189.00	5,873.00	(873.00)	117.5%
TOTAL STATE GRANT	5,000.00	3,189.00	5,873.00	(873.00)	117.5%
02000365 REFUSE COLLECTION (FROM CUSTOMERS)					
02000365 03650 REFUSE REVENUE	390,000.00	391,790.43	393,467.68	(3,467.68)	100.9%
TOTAL REFUSE COLLECTION	390,000.00	391,790.43	393,467.68	(3,467.68)	100.9%
02000380 MISCELLANEOUS REVENUE					
02000380 03800 MISCELLANEOUS REVENUE	200.00	217.83	210.00	(10.00)	105.0%
TOTAL MISCELLANEOUS REVENUE	200.00	217.83	210.00	(10.00)	105.0%
02427000 REFUSE COLLECTION (CONTRACT)					
02427000 30000 RETAINER	2,250.00	0.00	2,250.00	0.00	100.0%
02427000 31100 AUDIT SERVICE	3,638.00	0.00	3,262.50	375.50	89.7%
02427000 32500 POSTAGE	4,000.00	4,445.87	4,067.34	(67.34)	101.7%
02427000 34200 PRINTING	825.00	602.48	783.48	41.52	95.0%
02427000 38000 EQUIPMENT LEASING	0.00	0.00	352.85	(352.85)	*(1)
02427000 45000 CONTRACTED SERVICES	300,000.00	293,782.81	288,027.17	11,972.83	96.0%
TOTAL REFUSE COLLECTION	310,713.00	298,831.16	298,743.34	11,969.66	96.1%
*(1) Added 1/3 split (Water/Sewer/Refuse) for mailing system and copies.					
02483000 ADMINISTRATIVE FEES					
02483000 19703 BANK SVC CHARGES	50.00	0.00	73.30	(23.30)	146.6%
TOTAL ADMINISTRATIVE FEES	50.00	0.00	73.30	(23.30)	146.6%
02492000 INTERFUND TRANSFERS					
02492000 49201 TO GENERAL FUND	69,300.00	70,000.00	69,300.00	0.00	100.0%
TOTAL INTERFUND TRANSFERS	69,300.00	70,000.00	69,300.00	0.00	100.0%
02499000 CONTINGENCY					
02499000 49900 CONTINGENCY RESERVE	15,282.00	117.18	326.00	14,956.00	2.1%
TOTAL CONTINGENCY	15,282.00	117.18	326.00	14,956.00	2.1%
REFUSE FUND - TOTAL REVENUES	395,345	395,393	399,727	(4,382)	101.1%
REFUSE FUND - TOTAL EXPENSES	395,345	368,948	368,443	26,902	93.2%

2013 Fund Balance			31,284		
Carry Forward Balance from Prior Years			<u>94,327</u>		
2014 Beginning Fund Balance			125,611 *		

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
* A contracted rate increase of \$.41 per unit starts 1/1/2015. We may be able to use Fund Balance to absorb that increase and avoid passing it on to our residents. This will be a 2015 Budget decision to make in November. Expenses are approximately \$30,000/month.					
06 WATER					
06000341 INTEREST INCOME					
06000341 03410 INTEREST INCOME	700.00	797.47	574.88	125.12	82.1%
TOTAL INTEREST INCOME	700.00	797.47	574.88	4,000.00	82.1%
06000355 STATE REIMBURSEMENT					
06000355 03552 PENSION STATE AID	16,000.00	16,092.50	13,595.00	2,405.00	85.0%
TOTAL STATE REIMBURSEMENT	16,000.00	16,092.50	13,595.00	4,000.00	85.0%
06000365 HEALTH CARE CONTRIBUTIONS					
06000365 03654 HEALTH CARE CONTRIBUTIONS	2,745.00	4,172.94	2,660.56	84.44	96.9% *(1)
TOTAL HEALTH CARE CONTRIBUTIONS	2,745.00	4,172.94	2,660.56	4,000.00	96.9%
*(1) % received from employees. Most departments pay 10% of their annual premium.					
06000378 WATER SERVICE FEES					
06000378 03780 WATER REVENUE	730,000.00	750,728.20	737,050.60	(7,050.60)	101.0% *(1)
06000378 03900 BULK WATER SALES	96,000.00	94,069.64	107,015.28	(11,015.28)	111.5% *(2)
06000378 03901 CONNECT/DISCONNECT FEES	850.00	2,550.00	0.00	850.00	0.0%
06000378 03902 NEW ACCOUNT/MOVING FEE	2,000.00	2,150.00	1,937.50	62.50	96.9%
06000378 03905 BULK SUPPLY	0.00	15,000.00	0.00	0.00	
TOTAL WATER SERVICE FEES	828,850.00	864,497.84	846,003.38	(17,153.38)	102.1%
*(1) Regular Customer charges.					
*(2) Pleasantville Bulk Water and Individual Bulk Truck Water Sales.					
06000380 MISCELLANEOUS REVENUE					
06000380 03800 MISCELLANEOUS REVENUE	4,000.00	3,120.33	2,688.83	1,311.17	67.2% *(1)
06000380 03802 DIVIDENDS	1,000.00	0.00	0.00	1,000.00	0.0%
TOTAL MISCELLANEOUS REVENUE	5,000.00	3,120.33	2,688.83	2,311.17	53.8%
*(1) Enemroc and meter bottom charges.					
06000385 REIMBURSED EXPENSES					
06000385 03850 REIMBURSED EXPENSES	0.00	6,941.28	5,312.48	(5,312.48)	*(1)
TOTAL REIMBURSED EXPENSES	0.00	6,941.28	5,312.48	(5,312.48)	
*(1) Moose water tap & Monroe St asphalt at Hospital					
06000392 WATER FUND TRANSFERS					
06000392 39230 FROM CAPITAL FUND	0.00	12,672.37	0.00	0.00	
TOTAL WATER FUND TRANSFERS	0.00	12,672.37	0.00	0.00	
06000396 BUDGET RESERVE					
06000396 03960 BUDGET RESERVE	200,000.00	0.00	0.00	200,000.00	0.0%
TOTAL CARRYOVER	200,000.00	0.00	0.00	200,000.00	0.0%
06430000 WATER ADMINISTRATION					
06430000 13000 SALARIES	32,167.00	30,410.48	31,003.33	1,163.67	96.4%
06430000 18000 PREMIUM PAY	100.00	55.52	32.88	67.12	32.9%
06430000 19200 FICA	2,001.00	1,851.27	1,856.81	144.19	92.8%
06430000 19300 MEDICARE	468.00	430.76	434.42	33.58	92.8%
06430000 19400 UNEMPLOYMENT COMPENSATION	734.00	955.08	844.24	(110.24)	115.0%
06430000 19500 WORKER'S COMPENSATION	1,060.00	1,060.25	519.00	541.00	49.0%
06430000 19600 HEALTH INSURANCE	10,120.00	7,711.67	10,487.31	(367.31)	103.6%
06430000 19601 HRA	1,500.00	0.00	924.26	575.74	61.6%
06430000 19700 PENSION	2,080.00	1,948.00	1,944.00	136.00	93.5%

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
06430000 19800 VISION INSURANCE	54.00	51.57	51.75	2.25	95.8%
06430000 19801 DENTAL INSURANCE	736.00	736.09	705.41	30.59	95.8%
06430000 19802 LIFE INSURANCE	85.00	84.24	60.93	24.07	71.7%
06430000 19803 AD & D INSURANCE	20.00	22.39	16.86	3.14	84.3%
06430000 20000 MATERIALS & SUPPLIES	100.00	17.54	81.06	18.94	81.1%
06430000 23810 UNIFORMS CONTRACTED	50.00	0.00	124.71	(74.71)	249.4% *(1)
06430000 26000 MINOR EQUIPMENT	100.00	0.00	0.00	100.00	0.0%
06430000 30000 RETAINER	2,250.00	6,676.50	2,250.00	0.00	100.0%
06430000 31100 AUDIT SERVICE	3,638.00	4,350.00	3,262.50	375.50	89.7%
06430000 31400 LEGAL SERVICES	1,050.00	147.48	517.75	532.25	49.3%
06430000 32400 WIRELESS TELEPHONE	250.00	0.00	170.20	79.80	68.1%
06430000 32500 POSTAGE	5,000.00	5,248.21	4,087.66	912.34	81.8%
06430000 34200 PRINTING	600.00	576.40	783.48	(183.48)	130.6% *(2)
06430000 35000 BONDING	50.00	50.00	50.00	0.00	100.0%
06430000 38000 EQUIPMENT LEASING	1,500.00	0.00	1,141.87	358.13	76.1%
06430000 42000 DUES/SUBSCRIPTIONS	0.00	0.00	694.00	(694.00)	*(3)
06430000 38000 EQUIPMENT LEASING	0.00	1,457.70	0.00	0.00	
06430000 45000 CONTRACTED SERVICES	4,750.00	5,107.59	5,570.47	(820.47)	117.3% *(4)
TOTAL WATER ADMINISTRATION	70,463.00	68,948.74	67,614.90	2,848.10	96.0%
*(1) Meter reader should now be included. 50/50 split with Sewer.					
*(2) Additional bill stock order.					
*(3) PA Rural Water Dues. Added to budget for 2014.					
*(4) Increased support maintenance contract costs.					
06436000 FIRE HYDRANTS					
06436000 20000 MATERIALS & SUPPLIES	5,522.00	5,044.73	6,926.72	(1,404.72)	125.4% *(1)
TOTAL FIRE HYDRANTS	5,522.00	5,044.73	6,926.72	(1,404.72)	125.4%
*(1) Two hydrants and repair kit.					
06448000 WATER PUMPING					
06448000 13000 SALARIES	79,290.00	76,124.48	78,940.16	349.84	99.6% *(1)
06448000 18000 PREMIUM PAY	5,500.00	6,528.89	5,868.88	(368.88)	106.7%
06448000 19200 FICA	5,408.00	6,138.89	5,419.24	(11.24)	100.2%
06448000 19300 MEDICARE	1,265.00	1,470.36	1,267.48	(2.48)	100.2%
06448000 19400 UNEMPLOYMENT COMPENSATION	1,468.00	1,267.20	1,468.80	(0.80)	100.1% *(2)
06448000 19500 WORKER'S COMPENSATION	2,837.00	2,837.00	2,850.00	(13.00)	100.5% *(2)
06448000 19600 HEALTH INSURANCE	19,363.00	17,255.59	19,295.22	67.78	99.6%
06448000 19601 HRA	3,000.00	0.00	1,784.22	1,215.78	59.5%
06448000 19700 PENSION	4,160.00	3,752.00	4,144.00	16.00	99.6%
06448000 19800 VISION INSURANCE	108.00	99.00	108.00	0.00	100.0%
06448000 19801 DENTAL INSURANCE	1,472.00	1,472.40	1,472.40	(0.40)	100.0%
06448000 19802 LIFE INSURANCE	171.00	161.64	183.60	(12.60)	107.4%
06448000 19803 AD & D INSURANCE	48.00	42.97	51.00	(3.00)	106.3%
06448000 19805 LONGEVITY	5,540.00	6,240.00	5,540.00	0.00	100.0% *(2)
06448000 20000 MATERIALS & SUPPLIES	3,500.00	5,008.15	6,064.37	(2,564.37)	173.3%
06448000 22500 LAB TESTING	10,000.00	6,450.09	5,235.30	4,764.70	52.4%
06448000 23100 VEHICLE FUEL	4,500.00	5,316.72	4,007.93	492.07	89.1%
06448000 23400 VEHICLE OILS & OTHER FLUIDS	0.00	0.00	230.78	(230.78)	
06448000 23810 UNIFORMS CONTRACTED	1,944.00	2,019.06	1,286.08	657.92	66.2%
06448000 26000 TIRES & TUBES	700.00	628.00	0.00	700.00	0.0%
06448000 26000 MINOR EQUIPMENT	500.00	2,001.40	534.83	(34.83)	107.0%
06448000 31300 ENGINEERING	500.00	515.00	2,117.50	(1,617.50)	423.5% *(3)
06448000 32000 TELEPHONE EXPENSE	185.00	202.54	330.62	(145.62)	178.7%
06448000 32500 POSTAGE	20.00	8.70	0.00	20.00	0.0%
06448000 33000 TRANSPORTATION	50.00	87.69	190.41	(140.41)	380.8% *(4)
06448000 36020 WATER PUMPING POWER	115,000.00	134,545.49	112,617.08	2,382.92	97.9%
06448000 36100 ELECTRICITY	13,000.00	0.00	13,836.05	(836.05)	106.4%
06448000 36200 NATURAL GAS	3,500.00	0.00	3,058.54	441.46	87.4%
06448000 37000 EQUIPMENT MAINTENANCE	2,500.00	3,192.56	5,009.88	(2,509.88)	200.4%
06448000 37300 BUILDING MAINTENANCE	500.00	318.45	800.45	(300.45)	160.1%
06448000 45000 CONTRACTED SERVICES	12,000.00	15,859.74	15,530.37	(3,530.37)	129.4%
06448000 46000 TRAINING	450.00	905.00	632.23	(182.23)	140.5%
06448000 47001 DRUG & ALCOHOL TESTING	60.00	0.00	0.00	60.00	0.0%
TOTAL WATER PUMPING	298,539.00	300,449.01	299,875.42	(1,336.42)	100.4%
*(1) Includes compensated absences.					

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
*(2) Annual cost.					
*(3) Increased costs due to water pump startup evaluations and design.					
*(4) PW Director mileage reimbursement for seminars.					
06449000 WATER LINE MAINTENANCE					
06448000 13000 SALARIES	0.00	68,504.00	0.00	0.00	*(1)
06448000 18000 PREMIUM PAY	0.00	2,282.99	0.00	0.00	*(1)
06448000 19200 FICA	0.00	4,646.05	0.00	0.00	*(1)
06448000 19300 MEDICARE	0.00	1,051.97	0.00	0.00	*(1)
06448000 19400 UNEMPLOYMENT COMPENSATION	0.00	1,267.20	0.00	0.00	*(1)
06448000 19500 WORKER'S COMPENSATION	0.00	2,681.00	0.00	0.00	*(1)
06448000 19600 HEALTH INSURANCE	0.00	20,747.56	0.00	0.00	*(1)
06448000 19601 HRA	0.00	0.00	0.00	0.00	*(1)
06448000 19700 PENSION	0.00	4,080.00	0.00	0.00	*(1)
06448000 19800 VISION INSURANCE	0.00	103.50	0.00	0.00	*(1)
06448000 19801 DENTAL INSURANCE	0.00	1,288.35	0.00	0.00	*(1)
06448000 19802 LIFE INSURANCE	0.00	167.22	0.00	0.00	*(1)
06448000 19803 AD & D INSURANCE	0.00	48.70	0.00	0.00	*(1)
06448000 19805 LONGEVITY	0.00	4,310.00	0.00	0.00	*(1)
06449000 20000 MATERIALS & SUPPLIES	50,000.00	48,089.56	48,889.83	1,110.17	97.8% *(2)
06449000 23100 VEHICLE FUEL	5,000.00	4,389.70	3,176.79	1,823.21	63.5%
06449000 23810 UNIFORMS CONTRACTED	1,562.00	994.66	1,200.27	361.73	76.8%
06449000 25100 TIRES & TUBES	1,750.00	0.00	343.49	1,406.51	19.6%
06449000 26000 MINOR EQUIPMENT	4,486.00	8,406.96	3,624.17	861.83	80.8%
06449000 26100 SAFETY EQUIPMENT	200.00	529.34	284.40	(84.40)	142.2% *(3)
06449000 37000 EQUIPMENT MAINTENANCE	2,500.00	2,744.93	1,121.12	1,378.88	44.8%
06449000 45000 CONTRACTED SERVICES	2,000.00	32,357.28	1,027.37	972.63	51.4%
06449000 46000 TRAINING	500.00	394.52	575.00	(75.00)	115.0%
06449000 47001 DRUG & ALCOHOL TESTING	60.00	0.00	0.00	60.00	0.0%
TOTAL WATER LINE MAINTENANCE	68,058.00	209,085.49	60,242.44	7,815.56	88.5%
*(1) Moved payroll to 01430. Now split salaries based on estimated time spent in each fund.					
*(2) Marking paint, paint, gloves, glasses.					
*(3) Includes receipt of fixed assets.					
06470000 DEBT RETIREMENT					
06470000 74000 MACHINERY	50,000.00	13,946.02	50,545.00	(545.00)	101.1% *(1)
TOTAL DEBT RETIREMENT	50,000.00	13,946.02	50,545.00	(545.00)	101.1%
*(1) Backhoe Loan payoff.					
06482000 RETIREMENT/EMPLOYEE BUYBACK					
06482000 17800 RETIREMENT BUYBACK	15,000.00	15,586.98	0.00	15,000.00	0.0%
TOTAL RETIREMENT EMPLOYEE BUYBACK	15,000.00	15,586.98	0.00	15,000.00	0.0%
06483000 ADMINISTRATIVE FEES					
06483000 19701 PENSION ADMINISTRATION FEE	3,500.00	2,529.19	1,772.90	1,727.10	50.7%
06483000 19702 HEALTH INSURANCE FEES	55.00	0.00	83.33	(28.33)	151.5%
06483000 19703 BANK SERVICE CHARGES	0.00	0.00	73.32	(73.32)	
TOTAL ADMINISTRATIVE FEES	3,555.00	2,529.19	1,929.55	1,625.45	54.3%
06486000 INSURANCE					
06486000 35100 UMBRELLA/LIABILITY	19,160.00	19,160.00	16,872.00	2,288.00	88.1%
06486000 35200 FLEET INSURANCE	4,445.00	4,445.00	3,974.00	471.00	89.4%
06486000 35400 PUBLIC OFFICIAL LIABILITY	2,700.00	2,642.00	2,192.00	508.00	81.2%
06486000 35600 APPRAISAL	590.00	589.00	608.33	(18.33)	103.1%
TOTAL INSURANCE	26,895.00	26,836.00	23,646.33	3,248.67	87.9% *(1)
*(1) Paid in three installments: February, March, and June.					
06492000 INTERFUND TRANSFERS					
06492000 49201 TO GENERAL FUND	270,000.00	217,000.00	270,000.00	0.00	100.0%
06492000 49230 TO CAPITAL FUND	200,000.00	0.00	200,000.00	0.00	100.0%
TOTAL INTERFUND TRANSFERS	470,000.00	217,000.00	470,000.00	0.00	100.0%

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
06499000 CONTINGENCY					
06499000 49900 CONTINGENCY RESERVE	45,263.00	2,227.75	6,028.89	39,234.11	13.3% ^{*(1)}
TOTAL CONTINGENCY	45,263.00	2,227.75	6,028.89	39,234.11	13.3%
<i>*(1) Non-Uniform Pension Document change.</i>					
WATER FUND - TOTAL REVENUES	1,053,295	908,295	1,070,835	(17,540)	101.7%
WATER FUND - TOTAL EXPENSES	1,053,295	861,654	986,809	66,486	93.7%

2013 Fund Balance			84,026		
Carry Forward Balance from Prior Years			304,751		
2014 Beginning Fund Balance			388,777 *		
* Total Expenses average \$72,500 per month. Going in to 2014 we have a little over 5 months reserve available.					

08 SEWER					
08000006 SEWER PROJECT PHASE III					
08000006 03410 INTEREST INCOME	0.00	131.16	42.90	(42.90)	
08000006 03510 FEDERAL GOVERNMENT GRANT/LOAN	5,926,700.00	129,497.00	63,107.27	5,863,592.73	1.1%
TOTAL SEWER PROJECT PHASE III	5,926,700.00	129,628.16	63,150.17	5,863,592.73	1.1%
08000331 PRETREATMENT FINES					
08000331 03314 PRETREATMENT FINES	4,000.00	9,162.91	64.89	3,935.11	1.6%
TOTAL PRETREATMENT FINES	4,000.00	9,162.91	64.89	3,935.11	1.6%
08000341 INTEREST INCOME					
08000341 03410 INTEREST INCOME	8,500.00	5,865.91	4,943.09	3,556.91	58.2%
TOTAL INTEREST INCOME	8,500.00	5,865.91	4,943.09	3,556.91	58.2%
08000355 STATE REIMBURSEMENT					
08000355 03552 PENSION STATE AID	16,000.00	16,092.50	13,595.00	2,405.00	85.0%
TOTAL STATE REIMBURSEMENT	16,000.00	16,092.50	13,595.00	2,405.00	85.0%
08000364 SEWER SERVICE FEES					
08000364 03315 PRETREATMENT FEES	15,000.00	11,384.83	9,735.71	5,264.29	64.9%
08000364 03640 SEWER REVENUE	1,925,000.00	1,921,367.02	1,885,676.39	39,323.61	98.0%
08000364 03901 CONNECT/DISCONNECT FEES	5,000.00	2,600.00	0.00	5,000.00	0.0%
08000364 03902 NEW ACCOUNT/MOVING FEE	2,000.00	2,137.50	1,912.50	87.50	95.6%
TOTAL SEWER SERVICE FEES	1,947,000.00	1,937,489.35	1,897,324.60	49,675.40	97.4%
08000365 HEALTH CARE CONTRIBUTIONS					
08000365 03654 HEALTH CARE CONTRIBUTIONS	3,776.00	3,859.58	3,879.27	(103.27)	102.7% ^{*(1)}
TOTAL HEALTH CARE CONTRIBUTIONS	3,776.00	3,859.58	3,879.27	(103.27)	102.7%
<i>*(1) % received from employees. Most departments pay 10% of their annual premium.</i>					
08000380 MISCELLANEOUS REVENUE					
08000380 03800 MISCELLANEOUS REVENUE	2,500.00	3,152.39	6,386.32	(3,886.32)	255.5% ^{*(1)}
08000380 03802 DIVIDENDS	1,000.00	0.00	0.00	1,000.00	0.0%
TOTAL MISCELLANEOUS REVENUE	3,500.00	3,152.39	6,386.32	(2,886.32)	182.5%
<i>*(1) Increased \$ from ENERO agreement.</i>					
08000395 REIMBURSED EXPENSES					
08000395 03950 REIMBURSED EXPENSES	2,000.00	898.36	3,275.30	(1,275.30)	163.8% ^{*(1)}
TOTAL REIMBURSED EXPENSES	2,000.00	898.36	3,275.30	(1,275.30)	163.8%
<i>*(1) Sheetz Sewer Tap</i>					

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
08000396 BUDGET RESERVE					
08000396 03960 BUDGET RESERVE	230,000.00	0.00	0.00	230,000.00	0.0%
TOTAL BUDGET RESERVE	230,000.00	0.00	0.00	230,000.00	0.0%
08425000 CATCH BASINS					
08425000 20000 MATERIALS & SUPPLIES	6,000.00	1,872.97	1,921.39	4,078.61	32.0%
08425000 26000 MINOR EQUIPMENT	500.00	0.00	0.00	500.00	0.0%
TOTAL CATCH BASINS	6,500.00	1,872.97	1,921.39	4,578.61	29.6%
08428000 SEWAGE TREATMENT					
08428000 03314 PRETREATMENT FINES	3,000.00	1,500.00	1,000.00	2,000.00	33.3%
08428000 13000 SALARIES	139,922.00	114,430.47	131,129.60	8,792.40	93.7%
08428000 18000 PREMIUM PAY	4,500.00	4,106.32	4,288.17	211.83	95.3%
08428000 19200 FICA	9,458.00	7,470.09	8,542.01	915.99	90.3%
08428000 19300 MEDICARE	2,215.00	1,747.06	1,997.74	217.26	90.2%
08428000 19400 UNEMPLOYMENT COMPENSATION	2,202.00	1,900.80	2,596.00	(394.00)	117.9% *(1)
08428000 19500 WORKER'S COMPENSATION	5,685.00	4,262.00	4,148.00	1,537.00	73.0% *(1)
08428000 19600 HEALTH INSURANCE	29,921.00	32,181.57	33,903.00	(3,982.00)	113.3% *(2)
08428000 19601 HRA	5,250.00	0.00	3,289.10	1,960.90	62.6%
08428000 19700 PENSION	8,320.00	6,240.00	6,960.00	1,360.00	83.7%
08428000 19800 VISION INSURANCE	162.00	162.00	180.00	(18.00)	111.1%
08428000 19801 DENTAL INSURANCE	2,209.00	2,208.60	2,454.00	(245.00)	111.1%
08428000 19802 LIFE INSURANCE	339.00	262.08	285.12	53.88	84.1%
08428000 19803 AD & D INSURANCE	95.00	72.80	79.20	15.80	83.4%
08428000 19805 LONGEVITY	5,420.00	4,720.00	5,420.00	0.00	100.0% *(1)
08428000 20000 MATERIALS & SUPPLIES	22,500.00	21,133.27	19,275.80	3,224.20	85.7%
08428000 22500 LAB TESTING	60,000.00	46,228.92	35,414.10	24,585.90	59.0%
08428000 23100 VEHICLE FUEL	6,000.00	4,324.76	2,408.88	3,591.12	40.1%
08428000 23400 VEHICLE OILS & OTHER FLUIDS	0.00	0.00	881.02	(881.02)	
08428000 23810 UNIFORMS CONTRACTED	2,295.00	1,098.06	1,291.53	1,003.47	56.3%
08428000 25100 TIRES & TUBES	1,300.00	0.00	0.00	1,300.00	0.0%
08428000 26000 MINOR EQUIPMENT	5,350.00	5,899.36	2,709.09	2,640.91	50.6%
08428000 28100 SLUDGE LANDFILL FEES	60,000.00	19,624.09	24,081.87	35,918.13	40.1%
08428000 28200 SLUDGE TREATMENT	10,000.00	7,060.09	4,887.30	5,112.70	48.9%
08428000 30000 PROFESSIONAL SERVICES	0.00	22,690.21	(295.00)	295.00	
08428000 31300 ENGINEERING	30,000.00	0.00	7,881.28	22,118.72	26.3%
08428000 32000 TELEPHONE EXPENSE	400.00	367.36	1,225.86	(825.86)	306.5% *(3)
08428000 32500 POSTAGE	400.00	194.37	88.99	311.01	22.2%
08428000 33000 TRANSPORTATION	300.00	0.00	189.27	110.73	63.1%
08428000 36100 ELECTRICITY	90,000.00	66,905.27	70,182.04	19,817.96	78.0%
08428000 36200 NATURAL GAS	10,000.00	0.00	6,589.16	3,410.84	65.9%
08428000 37000 EQUIPMENT MAINTENANCE	35,004.00	24,768.12	17,235.99	17,768.01	49.2%
08428000 37300 BUILDING MAINTENANCE	5,000.00	683.52	2,931.46	2,068.54	58.6%
08428000 37500 SLUDGEPRESS EXPENSE	2,500.00	725.95	3,044.30	(544.30)	121.8%
08428000 45000 CONTRACTED SERVICES	40,000.00	44,695.44	17,308.41	22,691.59	43.3%
08428000 46000 TRAINING	2,000.00	1,124.25	877.23	1,122.77	43.9%
08428000 47001 DRUG & ALCOHOL TESTING	60.00	0.00	345.40	(285.40)	575.7%
TOTAL SEWAGE TREATMENT	601,807.00	448,786.83	424,825.92	176,981.08	70.6%
*(1) Annual Cost.					
*(2) Coverage for new employee started in September.					
*(3) Increased costs due to phone system requirements. Will decrease when CAT5 cable is run and can get them up on the new phone system.					
08428006 SEWER PROJECT PHASE III					
08428006 31200 INTEREST EXPENSE	258,000.00	0.00	243.91	257,756.09	0.1%
08428006 31300 ENGINEERING	347,543.00	96,575.64	149,563.04	197,979.96	43.0%
08428006 31400 LEGAL SERVICES	40,400.00	1,837.00	132.00	40,268.00	0.3%
08428006 31700 CONTINGENCY	476,042.00	0.00	0.00	476,042.00	0.0%
08428006 31900 PERMITS	47,815.00	174.00	0.00	47,815.00	0.0%
08428006 61000 CONSTRUCTION	4,756,900.00	1,640.06	0.00	4,756,900.00	0.0%
TOTAL SEWAGE TREATMENT	5,926,700.00	100,226.70	149,938.95	5,776,761.05	2.5%
08429000 SEWER LINE MAINTENANCE					
08428000 13000 SALARIES	0.00	35,279.47	0.00	0.00	

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
08428000 18000 PREMIUM PAY	0.00	1,302.89	0.00	0.00	
08428000 19200 FICA	0.00	2,210.23	0.00	0.00	
08428000 19300 MEDICARE	0.00	516.88	0.00	0.00	
08428000 19400 UNEMPLOYMENT COMPENSATION	0.00	633.60	0.00	0.00	*(1)
08428000 19500 WORKER'S COMPENSATION	0.00	1,243.00	0.00	0.00	*(1)
08428000 19600 HEALTH INSURANCE	0.00	7,738.85	0.00	0.00	
08428000 19601 HRA	0.00	0.00	0.00	0.00	
08428000 19700 PENSION	0.00	2,080.00	0.00	0.00	
08428000 19800 VISION INSURANCE	0.00	54.00	0.00	0.00	
08428000 19801 DENTAL INSURANCE	0.00	736.20	0.00	0.00	
08428000 19802 LIFE INSURANCE	0.00	77.76	0.00	0.00	
08428000 19803 AD & D INSURANCE	0.00	21.60	0.00	0.00	
08428000 19805 LONGEVITY	0.00	0.00	0.00	0.00	*(1)
08429000 20000 MATERIALS & SUPPLIES	12,000.00	5,002.90	8,266.21	3,733.79	68.9%
08429000 23100 VEHICLE FUEL	4,000.00	3,671.68	4,513.12	(513.12)	112.8%
08429000 23400 VEHICLE OILS & OTHER FLUIDS	400.00	0.00	0.00	400.00	0.0%
08429000 23810 UNIFORMS CONTRACTED	900.00	1,029.60	356.54	543.46	39.6%
08429000 25100 TIRES & TUBES	1,500.00	30.00	540.63	959.37	36.0%
08429000 26000 MINOR EQUIPMENT	420.00	176.70	0.00	420.00	0.0%
08429000 37000 EQUIPMENT MAINTENANCE	8,000.00	5,323.71	3,422.18	4,577.82	42.8%
TOTAL SEWER LINE MAINTENANCE	27,220.00	67,129.07	17,098.68	10,121.32	62.8%
08430000 SEWER ADMINISTRATION					
08430000 13000 SALARIES	32,167.00	30,410.57	31,003.45	1,163.55	96.4%
08430000 18000 PREMIUM PAY	100.00	49.37	32.89	67.11	32.9%
08430000 19200 FICA	2,001.00	1,851.27	1,856.76	144.24	92.8%
08430000 19300 MEDICARE	468.00	435.06	434.18	33.82	92.8%
08430000 19400 UNEMPLOYMENT COMPENSATION	734.00	633.60	844.23	(110.23)	115.0% *(1)
08430000 19500 WORKER'S COMPENSATION	690.00	688.25	519.00	171.00	75.2% *(1)
08430000 19600 HEALTH INSURANCE	10,120.00	7,418.55	10,487.52	(367.52)	103.6%
08430000 19601 HRA	1,500.00	0.00	924.30	575.70	61.6%
08430000 19700 PENSION	2,080.00	1,948.00	1,944.00	136.00	93.5%
08430000 19800 VISION INSURANCE	54.00	51.93	51.75	2.25	95.8%
08430000 19801 DENTAL INSURANCE	736.00	674.74	705.64	30.36	95.9%
08430000 19802 LIFE INSURANCE	67.00	61.20	60.93	6.07	90.9%
08430000 19803 AD & D INSURANCE	19.00	17.95	16.99	2.01	89.4%
08430000 20000 MATERIALS & SUPPLIES	0.00	0.00	81.07	(81.07)	
08430000 23810 UNIFORMS CONTRACTED	25.00	0.00	124.71	(99.71)	498.8% *(2)
08430000 26000 MINOR EQUIPMENT	100.00	0.00	0.00	100.00	0.0%
08430000 30000 RETAINER	4,250.00	3,473.00	2,250.00	2,000.00	52.9%
08430000 31100 AUDIT SERVICE	3,638.00	4,350.00	3,262.50	375.50	89.7%
08430000 31400 LEGAL SERVICES	500.00	0.00	88.75	411.25	17.8%
08430000 32400 WIRELESS TELEPHONE	250.00	147.48	170.23	79.77	68.1%
08430000 32500 POSTAGE	4,000.00	4,446.88	4,068.34	(68.34)	101.7%
08430000 34200 PRINTING	900.00	522.40	783.49	116.51	87.1%
08430000 35000 BONDING	50.00	50.00	50.00	0.00	100.0%
08430000 37400 COMPUTER MAINTENANCE	100.00	0.00	0.00	100.00	0.0%
08430000 38000 EQUIPMENT LEASING	1,200.00	1,384.08	1,141.92	58.08	95.2%
08430000 45000 CONTRACTED SERVICES	5,000.00	5,107.59	5,570.47	(570.47)	111.4% *(3)
TOTAL SEWER ADMINISTRATION	70,749.00	63,721.92	66,473.12	4,275.88	94.0%
*(1) Annual Cost.					
*(2) Meter reader should now be included. 50/50 split with Sewer.					
*(3) Increased support maintenance contract costs.					
08470000 DEBT RETIREMENT					
08470000 02520 PENNVEST LOAN/SANITARY	150,000.00	17,675.88	140,114.50	9,885.50	93.4%
08470000 02521 PENNVEST PAYABLE/STORMWATER	123,030.00	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	0.48	100.0%
TOTAL DEBT RETIREMENT	453,153.00	320,827.92	443,266.54	9,886.46	97.8%
08482000 RETIREMENT/EMPLOYEE BUYBACK					
08482000 17800 RETIREMENT BUYBACK	5,000.00	0.00	0.00	5,000.00	0.0%
TOTAL RETIREMENT/EMPLOYEE BUYBACK	5,000.00	0.00	0.00	5,000.00	0.0%

LINE ITEM	ORIGINAL BUDGET	2012 ACTUAL YTD	2013 ACTUAL YTD	REMAINING REV/EXP	PCT USED
06483000 ADMINISTRATIVE FEES					
06483000 19701 PENSION ADMINISTRATION FEE	3,300.00	2,069.32	784.21	2,515.79	23.8%
06483000 19702 HEALTH INSURANCE FEES	0.00	0.00	47.41	(47.41)	
06483000 19703 BANK SERVICE CHARGES	0.00	0.00	98.38	(98.38)	
TOTAL ADMINISTRATIVE FEES	3,300.00	2,069.32	930.00	2,370.00	28.2%
08486000 INSURANCE					
08486000 35100 UMBRELLA/LIABILITY	19,161.00	19,161.00	16,870.00	2,291.00	88.0%
08486000 35200 FLEET INSURANCE	4,446.00	4,446.00	3,974.00	472.00	89.4%
08486000 35400 PUBLIC OFFICIAL LIABILITY	2,750.00	2,643.00	2,192.00	558.00	79.7%
08486000 35600 APPRAISAL	590.00	590.00	608.34	(18.34)	103.1%
TOTAL INSURANCE	26,947.00	26,840.00	23,644.34	3,302.66	87.7% *(1)
*(1) Paid in three installments: February, March, and June.					
08492000 INTERFUND TRANSFERS					
08492000 49201 TO GENERAL FUND	270,500.00	218,500.00	270,500.00	0.00	100.0%
08492000 49230 TO CAPITAL FUND	230,000.00	0.00	230,000.00	0.00	100.0%
08492000 49245 TO SEWER PROJECT PHASE III	0.00	129,497.00	0.00	0.00	
TOTAL INTERFUND TRANSFERS	500,500.00	347,997.00	500,500.00	0.00	100.0%
08499000 CONTINGENCY					
08499000 49900 CONTINGENCY RESERVE	519,600.00	7,596.65	20,419.63	499,180.37	3.9% *(1)
TOTAL CONTINGENCY	519,600.00	7,596.65	20,419.63	499,180.37	3.9%
*(1) Includes 1/3 of one time Non-Uniform Pension Plan Restatement costs.					
SEWER FUND - TOTAL REVENUES	8,141,476	2,106,149	2,222,619	5,918,857	27%
SEWER FUND - TOTAL EXPENSES	8,141,476	1,387,068	1,649,019	6,492,457	20%

Totals below do not include the WWTP Phase III Project to bid March 2014.

SEWER FUND - TOTAL REVENUES	2,214,776	1,976,521	2,389,468	(174,692)	108%
SEWER FUND - TOTAL EXPENSES	2,214,776	1,286,842	1,499,080	715,696	68%

2013 Fund Balance	890,389
Carry Forward Balance from Prior Years	1,690,039
2014 Beginning Fund Balance	2,580,427 *

* Total Expenses average \$125,000 per month. We have a short term investment balance over \$760,000 which would cover 6 months reserve. The suggested use of the majority of the remaining fund balance at EOY 2014 will be to pay off the highest interest rate loan which is the Waste Water Treatment Plant Phase III Project - USDA loan.

30 CAPITAL FUND					
30000341 INTEREST INCOME					
30000341 03410 INTEREST INCOME	300.00	194.44	256.53	43.47	85.5%
TOTAL INTEREST INCOME	300.00	194.44	256.53	43.47	85.5%
30000354 GOVERNMENT GRANTS					
30000354 03541 STATE OPERATING GRANT	0.00	15,122.00	10,862.55	(10,862.55)	*(1)
TOTAL STATE GOVERNMENT GRANTS	0.00	15,122.00	10,862.55	(10,862.55)	
*(1) SAT					
30000362 PUBLIC SAFETY					
30000362 03620 FIRE CALL OUT FEES	500.00	500.00	2,750.00	(2,250.00)	550.0% *(1)
TOTAL PUBLIC SAFETY	500.00	500.00	2,750.00	(2,250.00)	
*(1) Lytle, Holcomb, TM Associates & ITU Fire Responses					

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
30000380 MISCELLANEOUS REVENUE					
30000380 03800 MISCELLANEOUS REVENUE	0.00	66,377.00	24,190.00	(24,190.00)	*(1)
TOTAL MISCELLANEOUS REVENUE	0.00	66,377.00	24,190.00	(24,190.00)	
*(1) Water Pump Reimbursement					
30000392 INTERFUND TRANSFERS					
30000392 39201 FROM GENERAL FUND	40,000.00	0.00	40,000.00	0.00	100.0%
30000392 39206 FROM WATER FUND	200,000.00	0.00	200,000.00	0.00	100.0%
30000392 39208 FROM SEWER FUND	230,000.00	0.00	230,000.00	0.00	100.0%
TOTAL INTERFUND TRANSFERS	470,000.00	0.00	470,000.00	0.00	100.0%
30000396 BUDGET RESERVE					
30000396 03960 BUDGET RESERVE	179,768.00	0.00	0.00	179,768.00	0.0%
TOTAL BUDGET RESERVE	179,768.00	0.00	0.00	179,768.00	0.0%
30401000 MANAGER					
30401000 70000 CAPITAL PURCHASES	0.00	1,992.00	0.00	0.00	
TOTAL MANAGER	0.00	1,992.00	0.00	0.00	
30402000 FINANCE					
30402000 70000 CAPITAL PURCHASES	3,200.00	3,894.00	3,200.00	0.00	100.0% *(1)
TOTAL FINANCE	3,200.00	3,894.00	3,200.00	0.00	100.0%
*(1) Tyler Forms Processing					
30404000 LEGAL					
30404000 70000 CAPITAL PURCHASES	0.00	6,662.94	0.00	0.00	
TOTAL LEGAL	0.00	6,662.94	0.00	0.00	
30409000 CITY BUILDING					
30402000 70000 CAPITAL PURCHASES	10,000.00	4,000.00	48,099.59	(38,099.59)	481.0% *(1)
TOTAL FINANCE	10,000.00	4,000.00	48,099.59	(38,099.59)	481.0%
*(1) City contribution for City Hall renovations. Budgeted with Budget Reserve.					
30410000 POLICE					
30410000 70000 CAPITAL PURCHASES	21,000.00	40,223.60	14,693.50	6,306.50	70.0% *(1)
TOTAL POLICE	21,000.00	40,223.60	14,693.50	6,306.50	70.0%
*(1) Voice Stress Analyzer, Dell Server, and Cameras for Station.					
30411000 FIRE					
30411000 70000 CAPITAL PURCHASES	6,000.00	15,918.75	3,386.00	2,614.00	56.4% *(1)
TOTAL FIRE	6,000.00	15,918.75	3,386.00	2,614.00	56.4%
*(1) Main room flooring and renovations.					
30430000 PUBLIC WORKS					
30430000 70000 CAPITAL PURCHASES	35,000.00	0.00	28,936.75	6,063.25	82.7% *(1)
30430000 70006 CAPITAL PURCHASES - WATER	250,000.00	60,278.80	45,042.66	204,957.34	18.0% *(2)
30430000 70008 CAPITAL-SEWER	300,000.00	28,401.00	0.00	300,000.00	0.0%
TOTAL PUBLIC WORKS	585,000.00	88,679.80	73,979.41	511,020.59	12.6%
*(1) Roofing restoration, paint for building, & 3 new garage doors.					
*(2) Water meters, new Truck for WW, & Water Tank Inspection.					
30438000 STREET MAINTENANCE					
30438000 70000 CAPITAL PURCHASES	2,500.00	0.00	0.00	2,500.00	0.0% *(1)
TOTAL STREET MAINTENANCE	2,500.00	0.00	0.00	2,500.00	0.0%
30440000 AIRPORT					

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
30440000 70000 CAPITAL PURCHASES	2,000.00	2,000.00	2,000.00	0.00	100.0%
TOTAL AIRPORT	2,000.00	2,000.00	2,000.00	0.00	100.0%
30450000 PARKS & RECREATION					
30450000 70000 CAPITAL PURCHASES	8,870.00	15,000.00	6,720.00	2,150.00	75.8%
TOTAL PARKS & RECREATION	8,870.00	15,000.00	6,720.00	2,150.00	75.8% *(1)
*(1) Front Porch repairs at the Rec building & railing replacement over pond.					
30465000 ECONOMIC DEVELOPMENT					
30465000 70000 ECONOMIC DEVELOPMENT	0.00	2,000.00	0.00	0.00	
TOTAL ECONOMIC DEVELOPMENT	0.00	2,000.00	0.00	0.00	
304830000 ADMINISTRATIVE FEES					
30483000 19703 BANK SERVICE CHARGES	50.00	0.00	0.00	50.00	0.0%
TOTAL ADMINISTRATIVE FEES	50.00	0.00	0.00	50.00	0.0%
30499000 CONTINGENCY					
30499000 49900 CONTINGENCY RESERVE	11,948.00	3,510.50	11,357.07	590.93	95.1% *(1)
TOTAL CONTINGENCY RESERVE	11,948.00	3,510.50	11,357.07	590.93	95.1%
*(1) Salt spreader, architectural building assessment for City Hall renovations, & final payment for park comprehensive plan.					
CAPITAL FUND - TOTAL REVENUES	650,568	82,193	687,827	(37,259)	105.7%
CAPITAL FUND - TOTAL EXPENSES	650,568	183,882	163,436	487,132	25.1%

See Capital Fund Detail Report for Fund Balance Information

35 STREETS SPECIAL					
35000341 INTEREST INCOME					
35000341 03410 INTEREST INCOME	100.00	71.08	195.05	(95.05)	195.1%
TOTAL INTEREST INCOME	100.00	71.08	195.05	(95.05)	195.1%
35000355 STATE OPERATING GRANTS					
35000355 03541 STATE GRANT-LIQUID FUELS	135,236.00	141,426.74	139,174.30	(3,938.30)	102.9% *(1)
TOTAL STATE OPERATING GRANTS	135,236.00	141,426.74	139,174.30	(3,938.30)	102.9%
*(1) State grant funds received April 4th.					
35000380 MISCELLANEOUS REVENUE					
35000380 03800 MISCELLANEOUS REVENUE	0.00	1,584.34	300.00	(300.00)	*(1)
TOTAL MISCELLANEOUS REVENUE	0.00	1,584.34	300.00	(300.00)	
*(1) Patty's Breads paving reimbursement					
35000385 REIMBURSED EXPENSES					
35000385 03850 REIMBURSED EXPENSES	0.00	0.00	12,693.80	(12,693.80)	*(1)
TOTAL REIMBURSED EXPENSES	0.00	0.00	12,693.80	(12,693.80)	
*(1) TASD 2012 paving - Treasurer's office posted to wrong account & reimbursement for cold patch.					
35000392 INTERFUND TRANSFERS					
35000392 39201 FROM GENERAL FUND	0.00	30,000.00	0.00	0.00	
TOTAL INTERFUND TRANSFERS	0.00	30,000.00	0.00	0.00	
35000396 BUDGET RESERVE					
35000396 03960 BUDGET RESERVE	40,000.00	0.00	0.00	40,000.00	0.0%
TOTAL BUDGET RESERVE	40,000.00	0.00	0.00	40,000.00	0.0%

<u>LINE ITEM</u>	<u>ORIGINAL BUDGET</u>	<u>2012 ACTUAL YTD</u>	<u>2013 ACTUAL YTD</u>	<u>REMAINING REV/EXP</u>	<u>PCT USED</u>
35438000 MAINT & REPAIR ROADS					
35438000 20000 MATERIALS & SUPPLIES	0.00	0.00	0.00	0.00	
35438000 20010 PAVING PROGRAM	175,236.00	47,889.63	181,978.37	(6,742.37)	103.8% ^{*(1)}
TOTAL MAINT & REPAIR ROADS	175,236.00	47,889.63	181,978.37	(6,742.37)	103.8%
*(1) Overage covered by planned Budget Reserve.					
35499000 CONTINGENCY					
35499000 49900 CONTINGENCY RESERVE	100.00	0.00	5.00	0.00	5.0%
TOTAL CONTINGENCY	100.00	0.00	5.00	0.00	5.0%
STREET FUND - TOTAL REVENUES	175,336	173,082	192,363	17,027	109.7%
STREET FUND - TOTAL EXPENSES	175,336	47,890	181,983	(6,647)	103.8%

2013 Fund Balance	10,380
Carry Forward Balance from Prior Years	7,064
2014 Beginning Fund Balance	17,444 *

* \$17,350 of this total is being used for the 2014 Paving Program.

Cash/Investment Balance Analysis

As we face each year with possibility of declining revenues and rising costs, cash management becomes 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 balances in all funds.

Fund	12/31/2005	12/31/2006	12/31/2007	12/31/2008	12/31/2009	12/31/2010	12/31/2011	12/31/2012	12/31/2013
General	237,295.65	405,694.83	207,568.56	40,848.39	80,434.81	48,587.05	309,314.25	477,294.40	554,026.75
Refuse	31,611.01	12,614.58	5,151.05	771.64	16,313.08	21,804.62	67,882.32	94,326.69	125,611.03
Water	96,221.39	106,865.23	92,791.30	15,348.07	133,307.55	393,066.37	468,332.41	512,804.46	388,777.28
WWTP PIII	0.00	0.00	0.00	0.00	0.00	58,552.64	57,390.66	86,792.12	3.34
Sewer	194,015.17	413,334.84	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
Sewer Investment	0.00	0.00	0.00	0.00	0.00	752,731.86	758,381.21	761,032.43	762,555.85
	<u>321,847.57</u>	<u>532,814.65</u>	<u>730,732.72</u>	<u>921,817.95</u>	<u>1,476,032.04</u>	<u>2,234,906.10</u>	<u>2,806,723.41</u>	<u>3,596,720.61</u>	<u>3,857,374.97</u>
Shade Tree Commission	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	348.20
Capital - General	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,027.28
Capital - Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	277,299.57
Capital - Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	303,875.21
	<u>386,913.86</u>	<u>266,766.03</u>	<u>401,822.94</u>	<u>411,540.00</u>	<u>262,098.68</u>	<u>357,275.83</u>	<u>369,266.70</u>	<u>267,578.55</u>	<u>612,202.06</u>
Streets	80,761.53	140,973.13	47,182.04	101,661.48	12,245.13	70,822.77	13,426.77	47,064.10	17,443.88

Long Term Outstanding Debt

2001 - PennVest Stormwater Sewer Note

	Interest Rate	Principal	Interest	Payments
2014	1.00%	114,613	8,417	123,030
2015	1.00%	115,759	7,271	123,030
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
		<u>897,906</u>	<u>34,678</u>	<u>932,584</u>

2003 - PennVest Stormwater Sewer Note

	Interest Rate	Principal	Interest	Payments
2014	1.00%	149,796	30,327	180,123
2015	1.00%	151,294	28,829	180,123
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
		<u>3,115,041</u>	<u>304,939</u>	<u>3,419,980</u>

Capital Project Planning / Remaining Reserves

At the end of 2012 the Capital Fund Reserve balance was separated by fund. This separation allows Administration to see a more detailed break down 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 2013 CAPITAL SPENDING STATUS							
DESCRIPTION	2012 Sewer Reserve Use	Sewer Expenses 2013	2012 Water Reserve Use	Water Expenses 2013	2012 General Reserve Use	General Expenses 2013	Totals
2013 Beginning Cash Balance	267,578.55						
Reserve	73,789.05		98,071.24		95,718.26		267,578.55
2013 EXPENSES							
30402000 Finance							
Tyler Forms Processing - MUNIS					3,200.00	-3,200.00	-3,200.00
30409000 Central Services - City Building							
New VoIP Phone System					10,000.00	-8,665.14	-8,665.14
City Contribution - City Hall Renovations						-39,434.45	-39,434.45
30410000 Police							
Voice Stress Analyzer					6,000.00	-3,795.00	
Video Security System - Building					15,000.00	-10,898.50	-14,693.50
30411000 Fire							
Replacement floors - Day & Bunk Rooms					6,000.00	-3,386.00	-3,386.00
30430000 Public Works - General							
Overhead Garage Doors					10,000.00	-9,055.00	
Garage Bay Heater					5,000.00	0.00	
Garage - Paint					5,000.00	-1,319.75	
Garage - Roof Coating					15,000.00	-18,562.00	-28,936.75
30430000 Water							
Water Meters			20,000.00	-13,320.68			
T-10 Replacement			30,000.00	-28,301.98			
Water Project - Tank Inspection			200,000.00	-3,420.00			-45,042.66
30430000 Sewer							
I & I Sealing - Water Street	300,000.00	0.00					
30438000 Street Maintenance							
Trench Shoring Box					2,500.00	0.00	0.00
30440000 Airport							
Contribution					2,000.00	-2,000.00	-2,000.00
30450000 Parks							
Replace Bridge/Railing over Pond					3,620.00	-3,620.00	
Senior Center - Front Porch Repair					5,250.00	-3,100.00	-6,720.00
30499000 Contingency							
Salt Spreader						-4,500.00	
Kidder Wachter - City Hall Bldg Assessment						-5,500.00	
Pashek - Park Comp Plan Final Payment						-1,357.07	-11,357.07
TOTAL EXPENSES BUDGETED	300,000.00		250,000.00		88,570.00		
2013 EXPENSES		0.00		-45,042.66		-118,392.91	-163,435.57
2012 Capital Reserve	73,789.05		98,071.24		95,718.26		267,578.55
2013 Revenue		230,086.16		224,270.99		53,701.93	454,357.15
Less 2013 Expended		0.00		-45,042.66		-118,392.91	-163,435.57
2014 Remaining Capital Reserve		303,875.21		277,299.57		31,027.28	612,202.06